

Annual Report

2020/2021





2020/2021

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POST OFFICE KAPUNDA 5373



Welcome

The 2020/2021 financial year highlighted the resilient nature of the community. As a region we celebrated individual achievements for outstanding contributions, outcomes of new and existing community partnerships, and the on-ground commencement of the first residential estate within the Roseworthy Township Expansion development.

The Annual Report provides the opportunity to reflect on the previous year, deliver an outline of what we have achieved and provides insight toward future planning and development. This year saw the development of Council's Strategic Plan 2021 to 2025 and the transition to the new goals and objectives, to be achieved over the next four years. When undertaking business Council's vision is "Respecting the past, partnering with our community and sustainably creating our future" with three key themes at front of mind: "Community", "Environment", and "Investment".

With services, events and facilities continuing to be impacted by the COVID-19 pandemic, we collectively found solutions to the challenges and new programs were developed to support the health and wellbeing of the community. The award winning "Once Upon a Story Trail" initiative encouraged the community to get outside while connecting with the library service, and each other. Council's Community Support Grant Funding Program (CSGFP) provided community groups and organisations with the opportunity to receive financial assistance to help cover additional costs incurred due to COVID-19. Although required to maintain physical distancing, we have come closer together on many fronts to support each other.

As a council we continued to support local industries, innovation, and infrastructure to encourage investment, tourism, and economic development across the region. Key milestones in the Roseworthy Township Expansion development were reached, with the completion of the St Yves intersection with Horrocks Highway and the pouring of the first house slab. Council's capital works program saw 19.4km of unsealed roads upgraded to sealed and grant funding of more than \$3.5M was sourced for road upgrades across the region.

We live in an amazing region abundant in natural resources with a rich biodiversity and gifted with a unique heritage. Council encourages the community to become active participants in improving their environmental surrounds. Our partnership with Kapunda High School saw students build a series of wildlife nesting boxes that were distributed to nature reserves across the region.

In the forthcoming year, Council will continue to deliver projects and services that enrich life in our region and aim to keep our community empowered, involved, and informed.



A handwritten signature in blue ink, appearing to read "Bill O'Brien".

Bill O'Brien
Mayor



A handwritten signature in blue ink, appearing to read "Brian Carr".

Brian Carr
CEO

Community Highlights

Wildlife Nesting Boxes

Light Regional Council is committed to creating a stronger foundation for young people who live, study and work in our region. With the Barossa and Yorke-Mid North regions having been identified as 'hot spots' for youth unemployment since 2018 (the youth unemployment rate was reported as 13.5% in June 2021), it was especially relevant to support local youth to build resilience and develop skills to improve their employment prospects.

As part of the strategy for local students to gain 'work-ready' skills, Council established a collaborative partnership with Kapunda High School. During Terms 3 and 4 (2020), Tech Studies students in Years 8 to 11 commenced construction of structures from wood and metal to be used in the wider community. In the first project proposal, Council's Biodiversity & Sustainability Coordinator, Andrew Philpott, provided specifications for the construction of wildlife nesting boxes. The boxes had to be suitable for birds, bats, and possums, but with features that would prevent species such as the Indian Myna bird, considered an invasive pest in Australia, evicting other wildlife.

Year 9 Woodwork students were encouraged to create their own designs while keeping with the specifications. A school logo was engraved on

each box with the student's names, identifying the boxes as a community project. Thirty nesting boxes of various shapes and sizes were proudly received by Andrew in December 2020.



The wildlife nesting boxes have now been installed at Pengilly Scrub, near Wasleys – an area that experienced extensive destruction of native habitat during the Pinery fire in 2015 - and The Pines Reserve near Kapunda. Thanks to the students at Kapunda High School, the native wildlife populations have received some help to recover.





Wildlife nesting boxes installed at The Pines Reserve near Kapunda

Roseworthy Township Expansion Takes Off!

This year has seen the on-ground commencement of the first residential estate within the Roseworthy Township Expansion (RTE). Exciting and publicly visible milestones for the development, included:

- Turning of the first sod to commence works within the RTE
- Completion of the St Yves intersection with Horrocks Highway
- Pouring of the first house slab on the 6th May 2021



RTE’s long journey to the “start line”

RTE applications submitted this year included developments now being marketed as ‘St Yves’ (by the Land Vision Group) and ‘Roseworthy Garden’ (by the Hickinbotham Group).

The developer’s vision for St Yves can be viewed at www.styves.com.au. From an approvals and assessment perspective, progress at St Yves this year include:

3	land division stages approved
77	residential allotments cleared for sale
1	Estate Entrance Statement approved
36	dwelling applications lodged to date, including display homes
444	additional allotments under assessment

The developer's vision for Roseworthy Garden can be viewed at www.roseworthygarden.com.au. Progress at Roseworthy Garden this year has included:

371 lots approved in the Quindoo land division

191 lots approved in the Daking land division

48 lots approved in the Marker land division

Council has also been notified that Villawood Properties will be developing the land owned by the Virgara Family land in the RTE. This large land parcel is bounded by Horrocks Highway, Kangaroo Flat, Edward and Twartz Roads. Passers-by may have noticed the erection of Villawood's distinctive signage along Horrocks Highway. Villawood have indicated to Council that further work is underway in terms of their marketing at RTE, with more details to follow in coming months. Information relating to Villawood can be found at www.villawoodproperties.com.au.



Light Regional Council Ward Boundaries



↙ To Adelaide



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 and integrity;
- Showing leadership;
- Having a constant awareness of the community we serve;
- Our need to be financially viable (through the core principles of Growth, Reform, Innovation and Discipline);
- Striving for quality outcomes; and
- A focus on achieving positive environmental sustainability outcomes from Council's activities.

These values express how the Council operates, lives, breathes and expresses itself through its daily duties.

Elected Members



Mayor

Bill O'Brien

Committees

- Strategy Committee (Ex Officio)
- Infrastructure Committee (Ex Officio)
- Economic Development Panel (Ex Officio)
- Audit and Risk Committee (Ex Officio)
- Governance Advisory Panel
- Sustainability Working Party
- Oldham Street Kapunda Council Working Party
- Legatus Group Board Member
- Voting delegate for the Local Government Association of SA and the Local Government Finance Authority of SA



Dutton Ward

Bethel, Kapunda, Allendale North, Hamilton, Hansborough (part), Bagot Well, St Johns, Moppa, Ebenezer, Nuriootpa (part), Koonunga, St Kitts, Truro (part), Stockwell (part)

Deane Rohrlach, Deputy Mayor

Committees

- Infrastructure Committee
- Economic Development Panel (Chair)
- Sustainability Working Party

David Mosley

Committees

- Audit and Risk Committee
- Strategy Committee

Jason Grain

Committees

- Economic Development Panel
- Sustainability Working Party



Laucke Ward

Greenock, Daveyston (part), Seppeltsfield, Marananga, Stonewell, Tanunda (part), Rowland Flat (part), Gomersal, Lyndoch (part), Rosedale (part), Shea Oak Log (part), Kingsford, Roseworthy

Peter Kennelly

Committees

- Infrastructure Committee (Chair)

Sharron Lewis

Committees

- Strategy Committee



Light Ward

Fords, Linwood, Hamley Bridge (part), Pinkerton Plains, Magdala, Morn Hill, Freeling, Nain, Daveyston (part), Shea Oak Log (part), Templers, Wasleys, Woolsheds

Lynette Reichstein

Committees

- Council Assessment Panel Deputy Council Elected Member (ended March 2021)
- Infrastructure Committee
- Economic Development Panel

Mark Frankcom

Committees

- Strategy Committee
- Governance Advisory Panel



Mudla Wirra Ward

Reeves Plains (part), Kangaroo Flat, Gawler Belt, Hewett, Ward Belt, Reid (part), Buchfelde, Gawler River (part)

Bill Close

Committees

- Strategy Committee (Chair)

Samantha Mitchell

Committees

- Infrastructure Committee
- Economic Development Panel
- Sustainability Working Party

Simon Zeller

Committees

- Strategy Committee
- Audit and Risk Committee
- Sustainability Working Party

Elected Member Information

Elected Member Attendance at Council and Committee Meetings

Meetings held and attended by the Elected Members of the Light Regional Council

Elected Members	Ordinary Council and Special Council	Strategy Committee	Infrastructure Committee	Audit and Risk Committee	Council Assessment Panel	Economic Development Panel	Governance Advisory Panel	Oldham Street Working Party	Sustainability Working Party	Total Meetings Attended
Mayor O'Brien	17	4	8	6		3	3	2	6	49
Deputy Mayor Rohrlach	17		8			3		2	5	35
Cr Close	18	5								23
Cr Frankcom	11	3					2			16
Cr Grain	10					2			4	16
Cr Kennelly	17		8					2		27
Cr Lewis	13	1						0		14
Cr Mitchell	17		6			3			5	31
Cr Mosley	15	5		7						27
Cr Reichstein	18		6		0	3				27
Cr Zeller	18	5		5				2	5	35
Total Meetings held 2020/2021	18	5	8	7	11	4	3	2	6	

Elected Member Allowances

Each Elected Member receives an annual allowance. This allowance is set, prior to the local government periodic election, by the State Government's Remuneration Tribunal.

Elected Member	Annual Allowance 30 June 2021	Annual Allowance 30 June 2020
Mayor	\$58,272	\$56,634
Deputy Mayor (inclusive of Elected Member Allowance and Committee Chair)	\$18,210	\$17,859
Elected Member (inclusive of Elected Member Allowance and Committee Chair)	\$18,210	\$17,859
Elected Member	\$14,568	\$14,284

Elected Member Training

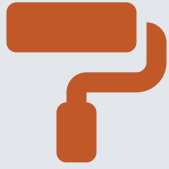
Council allocates funds for its Elected Members to attend conferences, training and development sessions, each year. This ensures that the elected representatives of the region are kept abreast of developments occurring within the local government sector and to ensure compliance with the local government training standards.

During the 2020/2021 financial year, Elected Members attended a range of forums, conferences and workshops including:

- IAMP Workshop
- Elected Member Refresher Training Workshop
- Local Government Association of SA Annual General Meeting and Conference
- SA Regional Organisation Council - Regional Waste Pathway Forum
- Regional Public Health Planning Workshop
- Legatus Regional Waste Management Workshop
- South Australian Tourism Commission Workshop

Community Services and Programs

What Light Regional Council does to make the region a great place to live, work and play.



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.

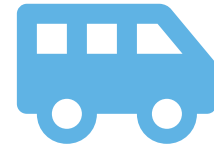
Children and Youth Services

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 1,200 existing public lights and installing new lighting, including reserve lighting, sports field, court and car park lighting.



Public Health

Regulating food safety, vermin control, wastewater 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 Kapunda Visitor Information Centre, visitor experience, event promotion, and website lightsouthaustralia.com



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 - Sustainability

Council works towards maintaining financial and environmental sustainability by ensuring resources are used appropriately, provide value, and meet legislative and community requirements.

This was achieved by:

- Implementing the new Planning and Design Code
- Mobilising the workforce to ensure business continuity in the wake of COVID-19
- Reviewing systems and implementing efficiencies across the organisation
- Actively pursuing grant funding for the improvement of community facilities

Objective	2020 / 2021 Actions	Status
1.1	Maintain existing levels of Council employment, services and spending on goods and services.	O
1.2	Complete a hardware audit and conduct a refresh for Councils outdated, at risk or unfit hardware to ensure the stability and mobility of Council's operations.	C
	Develop a formal information Services Governance Framework to effectively manage ICT and IM assets and investments.	C
1.3	Continue amending practices and processes to align with the Planning, Development and Infrastructure Act and the e-planning portal.	C
	Ensure that delegations and amended processes are in place for the changes as they relate to section 221 processes under the <i>Local Government Act, 1999</i> and the integration with the <i>Planning, Development and Infrastructure Act, 2016</i> .	C
	To continue to build on internal practices and systems that will not be included in the e-planning portal system such as management of compliance matters and Council's Building Inspection regime.	C
	Implement a customer focussed service model that facilitates positive service interactions and user experiences.	C
	Comprehensive review of Delegations as they relate to Development Assessment functions.	C
	Implement a new ICT and IM Help Desk system for Council that better assists end-users, solves their problems and maximises technology value.	C
	Review workplace systems and procedures to develop and implement a new systems framework aimed at achieving improved effectiveness and efficiency	O
	Ensuring that the relevant staff obtain Accredited Professional accreditation under the <i>Planning, Development and Infrastructure Act, 2016</i> and ongoing fulfilment of continuous professional development requirements for development assessment staff.	C
	Review Council's corporate enterprise solution functionality to determine the extent to which it can provide solutions to current needs such as online timesheets, electronic signatures, Purchase Order and Accounts Payable workflows, financial reporting, and electronic/digital credit card management.	C

C Completed **SC** Substantially Completed > 75%

PC Partially Completed 50-75% **S** Started <50%

NS Not Started **O** Ongoing **D** Deferred

Objective	2020 / 2021 Actions	Status
1.4	Conduct a health check of Councils core operating systems against market evaluation, strategic direction, strategic risk mitigation and user requirements to determine fit for future and subsequent action.	C
	Ensure the organisation's workforce adapts to the online working environment and acquires the required digital skills to enable them to support the evolving online customer services and programs.	C
1.5	Improve energy and natural resource efficiency within Information Services per annum to achieve better environmental outcomes.	C

C Completed **SC** Substantially Completed > 75%

PC Partially Completed 50-75% **S** Started <50%

NS Not Started **O** Ongoing **D** Deferred

Planning and Design Code

On 19 March 2021, the State Government's process to deliver a new planning system was completed with the commencement of the Planning and Design Code across Greater Adelaide, which includes the Council area. This was the final stage of a longstanding process that began with an Expert Review Panel appointed in 2012 and included the passing of the *Planning, Development and Infrastructure Act, 2016* (PDI Act), which has replaced the system established under the *Development Act, 1993*.

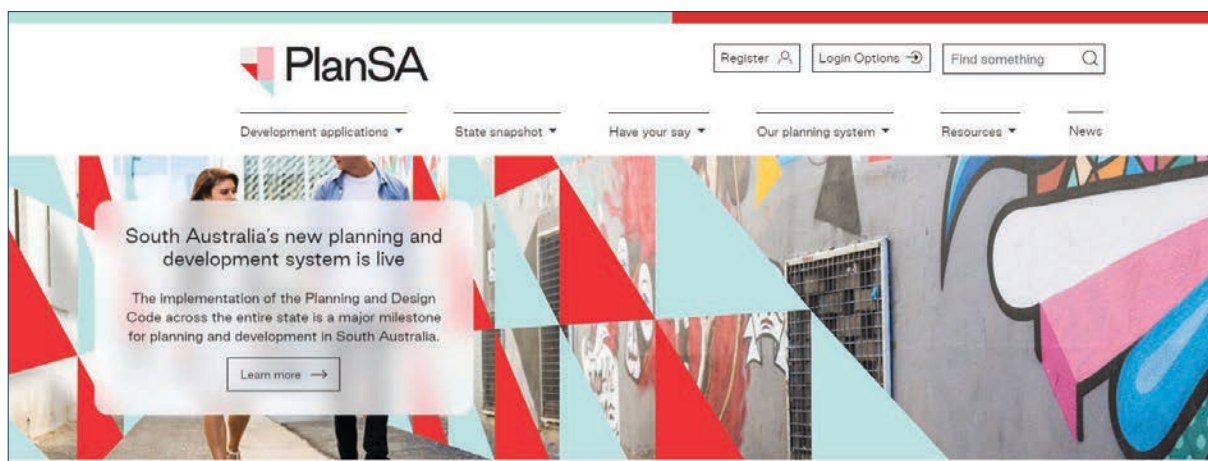
The Planning and Design Code has replaced Council Development Plans as the single source of 'online' planning policy for assessing development applications. Key information can be accessed via the SA Planning Portal, www.plan.sa.gov.au.

The PDI Act is supported by 6 sets of Regulations and the Planning and Design Code which is intended to be read in conjunction with a raft of documents including Practice Directions and Planning Rules. The new planning system also creates a number of relevant authorities, that include:

- Council or Regional Assessment Panels;
- Commission;
- Minister;
- Accredited Professionals;
- Assessment Managers; and
- Council (Section 99 of the PDI Act).

Under the PDI Act, both Assessment Managers and Panels are relevant authorities in their own right, rather than delegates of the Council.

The new system required administrative changes and Council has updated key documents accordingly, including its Council Assessment Panel (CAP) Terms of Reference, CAP Operating and Meeting Procedures, key policies and daily work practices to accommodate the requirements of the PDI Act and the Planning and Design Code.



The transition from the *Development Act, 1993* to the PDI Act has presented challenges and staff have worked diligently to update processes and align application assessment with the correct legislative pathway (as applications lodged in the Council area prior to 19 March 2021 continued under the *Development Act, 1993*) whilst also allocating time to train in the new PDI Act system to assist with a seamless transition.

Mobilising the Workforce to ensure Business Continuity in the Wake of COVID-19

With more staff expected to work from home during 2020/21, as the response to containing COVID, Council needed to ensure their infrastructure and IT support was adaptive and scalable to enable the continuation of services to the community.

Having greater confidence in Councils IT systems and infrastructure being able to cope with the additional load - thanks to the Continued Efficiency Improvements delivered in 2019/20 and IT support being scaled with the introduction of managed service provider BlackBird IT, the next step in keeping things running smoothly from anywhere was to ensure staff had access to the right tools.

A hardware (Printers, Laptops, Tablets, Mobiles and WIFI access points) and Software refresh was subsequently undertaken and rolled out to Council, thereby mobilising the workforce and significantly minimising cybersecurity risks. With the accelerated digital adoption and the workforce leveraging the rapid transformation for improved productivity and customer satisfaction, Council have no doubt that the workplace will continue to evolve for the better. The time appears right to drive such change with new technology and ways of working.



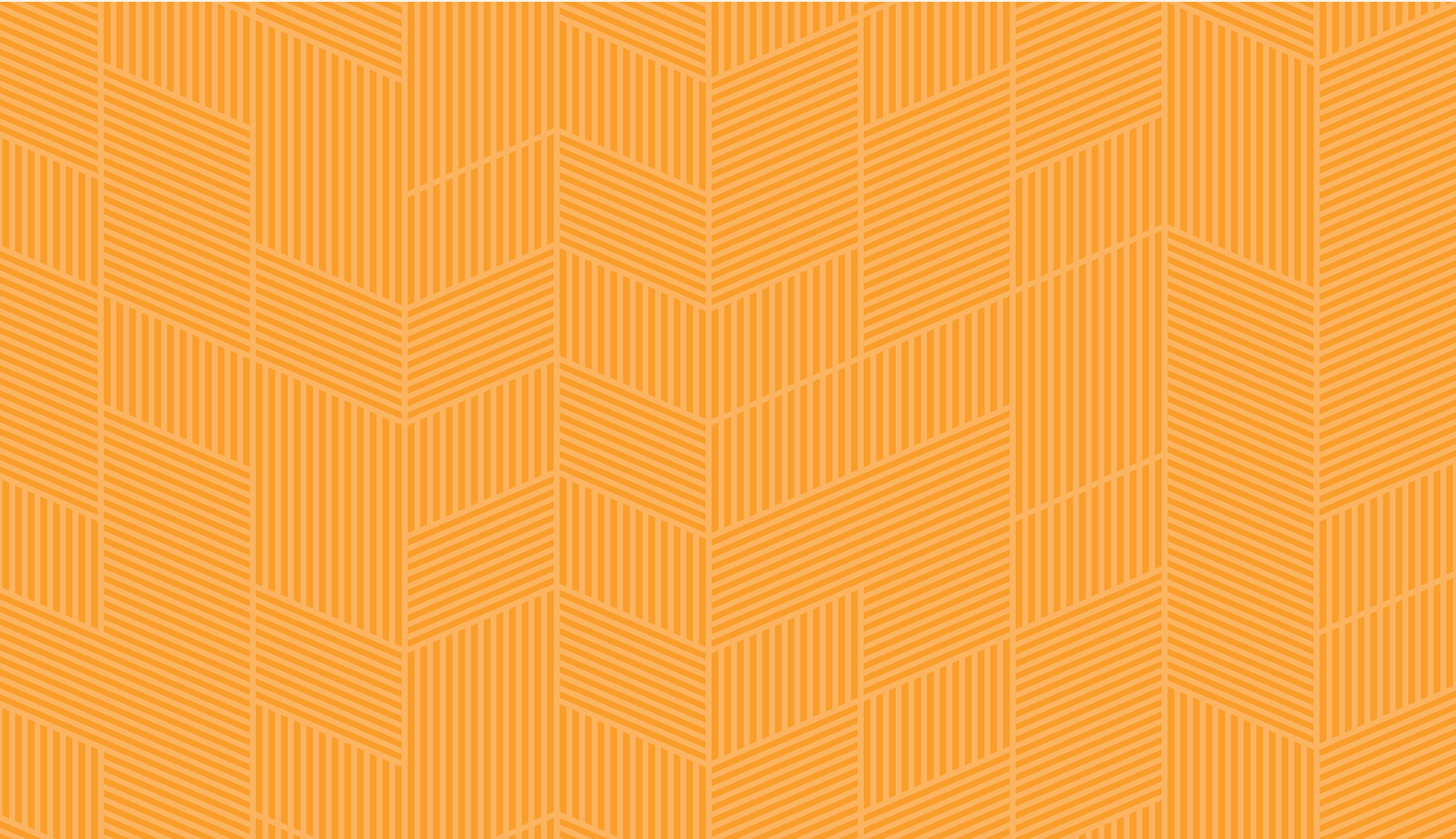




Goal 2 – Community Health and Wellbeing

Council supports the health and wellbeing of the community by assisting with initiatives which promote social interaction, provide access to services and provision of services to improve the quality of life of our community.

This was achieved by:

- Creating innovative opportunities for lifelong learning and social connection
 - Celebrating individual and community achievement
 - Providing opportunities for community education initiatives that promote environmental and financial sustainability
 - Access to community assistance and transport
 - Providing up-to-date facilities for the community to use and enjoy
- 

Objective	2020 / 2021 Actions	Status
2.1	Support opportunities that build social networks and community connections.	C
2.2	Supporting agreements with incorporated associations for use and management of community sites.	O
	Work towards creating inspiring and flexible spaces that adapt to the changing needs and expectations of the community and visitors.	O
2.5	Deliver programs and services that foster the development of literacy skills to help strengthen community capabilities.	C

C Completed **SC** Substantially Completed > 75%

PC Partially Completed 50-75% **S** Started <50%

NS Not Started **O** Ongoing **D** Deferred



Drop & Wave - items being delivered to Wheatfields Residential Care at Freeling

Once Upon a Story Trail Initiative

At the Local Government awards evening, held on February 4th, 2021, Light Regional Council Libraries received a Commendation Award for the 'Once upon a story trail' initiative in the 'Jim Crawford Innovation in Libraries' category for Community Impact.



The first trail was developed by staff from the Library Services team in collaboration with The Pines Conservation Reserve committee, local author Rosanne Hawke, illustrator Robert Ingpen and their publisher Wombat Books. It was also supported by Council's Horticulture team. Consisting of 15 corflute signs featuring the pages from "Mustara", the story trail was placed along a pre-existing walking trail in the Pines Conservation Reserve, 7 km from Kapunda.

With families looking for COVID-safe activities to participate in, this initiative encouraged the community to get active and explore our region at their own pace. An audio recording of "Mustara" was completed by Rosanne in collaboration with the library team and was published on the library's website to coincide with the story trail installation. A short video was also uploaded to the library's Facebook Page to introduce the trail to those who were unsure about what to expect.

Following positive feedback from the community, the initiative was expanded with three new trails displayed during the October school holidays, which also coincided with South Australia's Nature Festival. The books on display during the holidays were:

- 'King of the Outback: The Story of Sidney Kidman' written by Kristin Weidenbach and illustrated by Tim Ide;
- 'We're going on a bear hunt' written by Michael Rosen and illustrated by Helen Oxenbury; and
- 'A walk in the bush' written and illustrated by Gwyn Perkins.

Promoting the trails during the festival helped reach a broader audience and attracted visitors to our region who were ready for an outdoor adventure. It was a fantastic opportunity to promote the Light Region to both existing and future residents and visitors.

Creating this innovative project allowed the library service to demonstrate to the community the role libraries play in supporting social interaction in a COVID-19 safe environment.

The temporary nature of the story trail signs means they can be reused and moved to different sites within the region. The Once Upon a Story Trail initiative continues in 2021/2022 with the book 'Slow Down' installed at Davidson Reserve in Kapunda from July 2021.



Wasleys Oval Clubrooms

The Wasleys Oval had previously been upgraded with irrigation and new turf, however lacked suitable clubroom facilities. A new building is now available for community use and sporting clubs.

Complete with public toilet, meeting room, large kitchen / canteen area, disabled shower / toilet area and large verandah area, the building has been constructed with the ability to provide a dedicated umpire / first aid room along with change rooms, further toilets and individual sporting equipment storage areas.



Wasleys Recreation Park clubrooms, changerooms and toilet facilities

Public Amenities

The Light Regional Council prides itself on the cleanliness of its facilities for the local community and visitors. To build on the positive reputation, Council embarked on a renewal program of its public toilets with new facilities provided at the Freeling Skate Park, Davidson Reserve Kapunda and Greenock Centenary Park. The facilities are in keeping with the theme for those recently constructed at the Hewett Recreation Precinct a few years ago with access for people with disabilities, automatic locking and with a cleaners room. The remaining facilities at Roseworthy Recreation Park, Lions Playground Kapunda, Hill Street Kapunda, Koncke Street Greenock and the Railway Reserve Freeling have also had minor upgrades.



Freeling Skate Park toilets

LEO the Lions Playground Train

Refurbishing and painting of the old number 5 train has kicked off the start of the playground upgrade, with more to come in the next year! Although lovingly cared for by the members of the Kapunda and Districts Lions Club, Leo was looking a little tired but now he is able to watch on and smile for future generations of visiting children.



LEO the Lions Playground Train

2021 Australia Day Awards and Citizenship Ceremony

Light Regional Council's 2021 Australia Day Citizenship and Awards Ceremony was held at Greenock Centenary Park on Tuesday 26 January 2021. Hosts, Greenock Village Community Association, proudly showcased their glorious town. The Gawler Airfield Squadron -Australian Air League cadets performed the flag raising and honour guard.

Australia Day Ambassador, *Emeritus Professor Alison Mackinnon*, acknowledged the diversity of the nine conferees undertaking their pledge of Australian Citizenship.

- **Citizen of the Year** – Megan McWaters (Kapunda)
- **Young Citizen of the Year** - Poppy Brady (Allendale North)
- **Award for Active Citizenship** – Lindsay Mullins (Allendale North)
- **Community Event of the Year** - Wanderlust Greenock Committee (2020 Regional Fringe)
- **Community Project of the Year** - Kapunda Mural Committee (Kapunda, Mural Town project)
- **Mayor's Inspiration Award** - Mr Ross Vogt





Citizen of the Year
Megan McWaters



Young Citizen of the Year
Poppy Brady



Award for Active Citizenship
Lindsay Mullins



Community Event of the Year
'Wanderlust' represented by
Renee de Saxe and Beryl Hunter



Community Project of the Year
Kapunda Community Gallery
'Kapunda Mural Town' represented by
Maxine Donald and Danny Menzel



Mayor's Inspiration Award
Ross Vogt

2020 Mayoral Youth Awards

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 (two from Kapunda High School and one from Xavier College) received the 2020 Mayoral Youth Recognition Award for Educational Achievement.

Mayor Bill O'Brien presented the 2020 Mayoral Youth Recognition Awards for Educational Achievement to Year 12 Kapunda High School students Ella Fiegert and Samuel Woods on Monday 7 December 2021 at the Kapunda High School Presentation Night.

The 2020 Mayoral Youth Recognition Award for Educational Achievement was presented to Year 12 Dux David Sutton by Principal Mark Flaherty

on Thursday 4 February 2021 at the Xavier College Opening of the School Year Assembly.



David Sutton (Xavier College, pictured with Principal Mark Flaherty) Photo credit: Xavier College



Ella Fiegert, Mayor Bill O'Brien, and Samuel Woods (Kapunda High School)

Food Safety Training for community groups and clubs

Council staff engaged TAFE SA to deliver two Food Safety training sessions at Kapunda and Freeling in November 2020, with 21 community group and club volunteers undertaking the training to ensure their club's compliance with the requirements of the *Food Safety Act, 2001*.

KESAB waste education workshops

During 2020 - 2021, Council's Coordinator of Waste Operations worked closely with KESAB to deliver a number of waste and recycling focused education workshops and activities with community groups, kindergartens and primary schools. Up to 1000 residents participated in the various workshops, with the focus on educating people on how to best use Council's 3-bin system (red, yellow, and green).

While residents have three bins they could use, everyone should aspire to mainly use the 'green' bin, which means we all need to work at reducing the number of products we purchase that go in the red or yellow bins.

Think traffic lights – Red bin = 'Stop', Yellow bin = 'go slow, think about it', and Green bin = 'Go'

A total of 26 sessions were delivered to 786 students at four primary schools, a kindergarten, and an Out-of-School Hours Care site during November 2020 and May 2021.



Photo credit: Barossa Leader (11 November 2020 edition)

KESAB Community workshops, held at various locations across the region included Beeswax Wraps, Papermaking, Cooking with Food Scraps and Which Bin.

The Kapunda and Districts U3A hosted a Permaculture workshop at the Kapunda Community Garden on 25 February 2021, which was attended by 28 people. Chris Day, permaculture and sustainable living expert, shared his knowledge on how to create sustainable organic gardens and reminded gardeners about the wise use of water.



Photo credit: David Mackinnon Kapunda & Districts U3A



Photo credit: David Mackinnon Kapunda & Districts U3A

Nine residents attended the Beyond the Kerb tour on 3 May 2021, travelling in Council's Community Bus to key waste management processing facilities including:

- Cleanaway's Inkerman site (red bin - landfill)
- Peat's Dublin site (green bin – organics)
- APR site at Elizabeth (yellow bin – plastics recycling)



*'Processed' waste materials ready to be repurposed.
Photo credits: Kapunda U3A*



*Mounds of organic waste ready for mulching.
Photo credits: Kapunda U3A*

Participants were given a behind-the-scenes look at what happens to their waste once it leaves the kerbside. Feedback received suggests that the tour encouraged everyone to be more aware of recycling.

Mock Interview Program – Year 10 Kapunda High School

In November 2020 several Elected Members and Council employees supported the annual Kapunda High School Mock Interview program. As part of their Personal Learning Program subject, Year 10 students are required to prepare a resume and submit a cover letter for an advertised job. The students then attend a 'mock' interview with a community volunteer and are assessed on their presentation and how they sell themselves at interview. Feedback from the students suggests it is a realistic and beneficial exercise to help prepare them when searching for future employment opportunities.



*Mayor Bill O'Brien, Deputy Mayor Deane Rohrlach, and Lorinda Bayley complete another successful round of mock interviews at Kapunda High School.
Photo credit: Kapunda High School*

Accredited Youth Training

Light Regional Council, in collaboration with the Town of Gawler Council, offers a range of accredited training courses for young people (aged 14 to 25 years) to improve their 'work ready' skills and personal development during the school holidays.

The program was 'on hold' from April to October 2020. Training courses recommenced in December 2020, with eleven young people undertaking the following training to June 2021:

- Barista Basics
- Provide First Aid
- Prepare to Drive (learners permit)

From the initial pilot in October 2018 a total of 60 young people living in Light Regional Council have participated in the skills development program.

2021 Youth Leadership Conferences

Each year Council offers sponsorship for students and teachers from six Primary Schools, Kapunda High School, and Xavier College to attend workshops where students learn about the responsibilities of being a leader. Schools can choose to attend either the Halogen or GRIP Youth Leadership conferences held in Adelaide during March or hold in-school leadership activities.

Council's Community Development Officer attended the GRIP Student Leadership workshop on Tuesday 16 March 2021 with eight senior students and one teacher from Kapunda High School. Ten senior students and two teachers from Xavier College attended the Halogen National Young Leaders Day on Wednesday 17 March 2021.



*Teacher Natasha Koritsa with eight members of Kapunda High School's Student Representative Council at the GRIP Youth Leadership conference in Adelaide, 16 March 2021.
Photo credit: Natasha Koritsa*

2021 Youth Parliament program

Each year Council offers a partial sponsorship for up to four senior students from secondary schools to participate in the annual SA Youth Parliament program. The program is a great way for young people to learn about public speaking, parliamentary etiquette, bill development and youth advocacy.

In 2021 two students from Xavier College, Emily Grinter and Monica Boin experienced a training weekend and 6-day camp where they debated Youth Bills in Parliament House.



Monica Boin at Parliament House Adelaide



*Emily Grinter at Parliament House Adelaide
Photo credits: YMCA Youth Parliament Program*

Revised Light Disability Access and Inclusion Action Plan

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

The Barossa, Light & Lower North Regional Disability Action and Inclusion Plan (a collaboration with The Barossa Council, the Town of Gawler, and Adelaide Plains Council) has now become a reference document informing each Council's individual DAIP.

Community Grants Program

Youth Incentive Scheme

During 2020/2021, Council's Youth Incentive Scheme program distributed \$600 to three recipients to support their participation in local, interstate and overseas (NZ) activities. This allocation was lower for this financial year because of the COVID-19 pandemic.

Community Development Grants Program

Council's Community Development Grants Program distributed in excess of \$7,500 to eight applicants to support community-led projects in the 2020/2021 financial year.

COVID-19 Community Support Grants Funding Program

Council has established a Community Support Grants Funding Program that can be activated to provide once-off assistance to not-for-profit clubs and community groups towards their operational expenses, in times of a declared emergency and where a budget allocation has been endorsed by Council.

Following feedback from several clubs reporting limited cash flow due to an inability to fundraise or hold regular events and activities, the

COVID-19 Round of the Community Support Grants Funding Program opened for applications from 1 March 2021 until 1 June 2021. Local clubs and community groups could apply for up to \$1,000 toward the additional expenses of meeting COVID-Safe requirements (sanitizer, cleaning, staff training etc), and general operational costs (such as insurance, utilities). Fourteen community groups received a total of \$13,686 towards their expenses for the 2020-2021 financial year.

Event Sponsorship Program

Many events did not proceed during 2020 due to gathering limits around events under COVID-19 restrictions. During 2020/2021, Council's Event Sponsorship Grants Program distributed \$9,500 to two applicants to support regional events. An additional \$1,700 was allocated to four community groups to support Christmas-themed competitions in lieu of events.



Events

During 2020/2021 Council issued 19 event permits, down from 34 in the previous financial year. For the 5 permits issued from July to December 2020, there were a corresponding 16 events in that period that had to be cancelled due to the COVID-19 pandemic restrictions. Council acknowledges the challenges faced by committees trying to organise events for our communities under ever-changing conditions.

Some of the events held in Light included:

- street stalls and a Garage Sale Day
- fitness activities and fun runs
- a regional motorcycle endurance event
- concerts
- private celebrations at our beautiful reserves
- filming permits (including an episode of The Parenting Show and an episode of ABC's Catalyst, which showcased the environmental recovery of Pengilly Scrub near Wasleys)

Barossa & Light Home Assist, and Barossa & Light Community Transport

- 1258 passenger trips through Barossa & Light Community Transport Services, including Community Car and Shopping Bus trips. A decrease of 217 trips compared to the previous year.
- 960 service hours delivered by Barossa & Light Home Assist Services (for Domestic Assistance and Home Maintenance). An increase of 28 hours compared to the previous year.

2021 National Volunteers Week

Council was pleased to acknowledge the many and varied contributions of volunteers in the Light region.

Volunteering Barossa and Light "Thank You Volunteers" banners were on display during May 2021 across the communities of Kapunda, Freeling, Greenock, Roseworthy, Wasleys and Hewett. Ninety Certificates of Appreciation were sent to individuals, service clubs, community groups and sporting clubs across the Light region to celebrate their ongoing efforts for their community.

Library Services

Council's libraries continued to promote lifelong learning, social interaction, and community wellbeing through regular literacy programs and events. The programs were supported with library resources and collections. There were 41,658 physical library items borrowed, an increase of 6,000 loans compared to the previous year.

Highlights for the 2020/2021 year include:

Book Launch of 'Fozia and the Quest of Prince Zal' by Rosanne Hawke

On Sunday 2 May 2021, Kapunda Library hosted the launch of the children's book 'Fozia and the Quest of Prince Zal', written by local author Rosanne Hawke. This is the third novel in her series about the 2010 floods in Pakistan. The event was fully booked with approximately 70 people attending. Performances by the Kapunda Primary School (KPS) choir, fellow South Australian author Phil Cummings and a verbal book review presented by KPS Year 6 student, Min Kalleske, rounded out the afternoon.



South Australian Authors Phil Cummings, Rosanne Hawke and Janeen Brian with KPS Student Min Kalleske.

Outreach Library Services

Creating connections and reducing social isolation were key areas of focus for the Library Service, especially following the initial and ongoing impact of the COVID-19 pandemic. The library responded to community needs by providing additional outreach services beyond the walls of the Freeling, Greenock and Kapunda

library branches. Outside of restrictions, programs and library materials continued to be provided to our Hewett, Wasleys, and Roseworthy communities via regular outreach services. The library team took a selection of books, DVDs and magazines to programs at each of these locations, allowing community members to browse the selection and utilise the knowledge of staff for other authors or materials they might not otherwise be able to access. During 2020/2021, there were 1842 participants that attended 139 outreach sessions.

Creative Craft Sessions



Creative Craft sessions were developed and implemented to help community members reconnect. The activities selected supported intergenerational participation, including various school holiday sessions attended by both children and adults (parents/grandparents/caregivers).



Key focus areas of the sessions included environmental and financial sustainability. Crockery was repurposed for alcohol ink

painting, tile offcuts for mosaics, wood offcuts for pyrography and participants also discovered the benefits of beeswax wraps instead of using plastic cling wrap. Sessions were well attended with 318 participants over 29 sessions held across the region.

Ageing Well Grant Funding Success

In June 2021, the Library Service was successful in receiving \$24,500 in grant funding from SA Health as part of their Ageing Well initiative. The funding will go towards the purchase of digital technology including 20 tablets, that will be used to deliver in-person training to participants to build their digital literacy, confidence and skill sets. Early sessions will concentrate on how to access online training sessions through services such as Microsoft Teams, Skype and Zoom. Concentrating on these sessions early will build in a contingency should there be further COVID-19 restrictions implemented during the program. Learners will still be able to access sessions livestreamed to their homes if required.

'Mystery Bag' Book Sale



With large book sale events difficult to hold in a COVID-safe environment (physical distancing and cleaning concerns), the library team developed an innovative approach to recycling pre-loved library materials that were no longer being borrowed. Mystery bags were created and were available for purchase at a cost of \$2 each.

In the last 12 months, 679 bags have been purchased by the community. The pre-loved items were packed in brown paper bags with only the theme (e.g., romance, crime, children) of the pack available to view. This initiative was a hit

with locals and visitors alike. Many customers commented that the bags provided them with an opportunity to discover new authors they might not otherwise have read. Some of our community took the opportunity to 'pay it forward' by paying for bags to be given to those who may

not be able to purchase a pack for themselves. This successful initiative continues to support the turnover of the library's collection by redistributing the lesser used items and creating shelf space for new items coming through.

Library and Customer Service Statistics


Library

31,314	visits to the Library Service
41,658	loans (physical items)
4,403	library program participants
505	library program sessions
807	films streamed through Kanopy
477	library Facebook Page followers

Council Customer Service

17,929	calls answered
96%	answer rate
2,400	Council Facebook Page followers

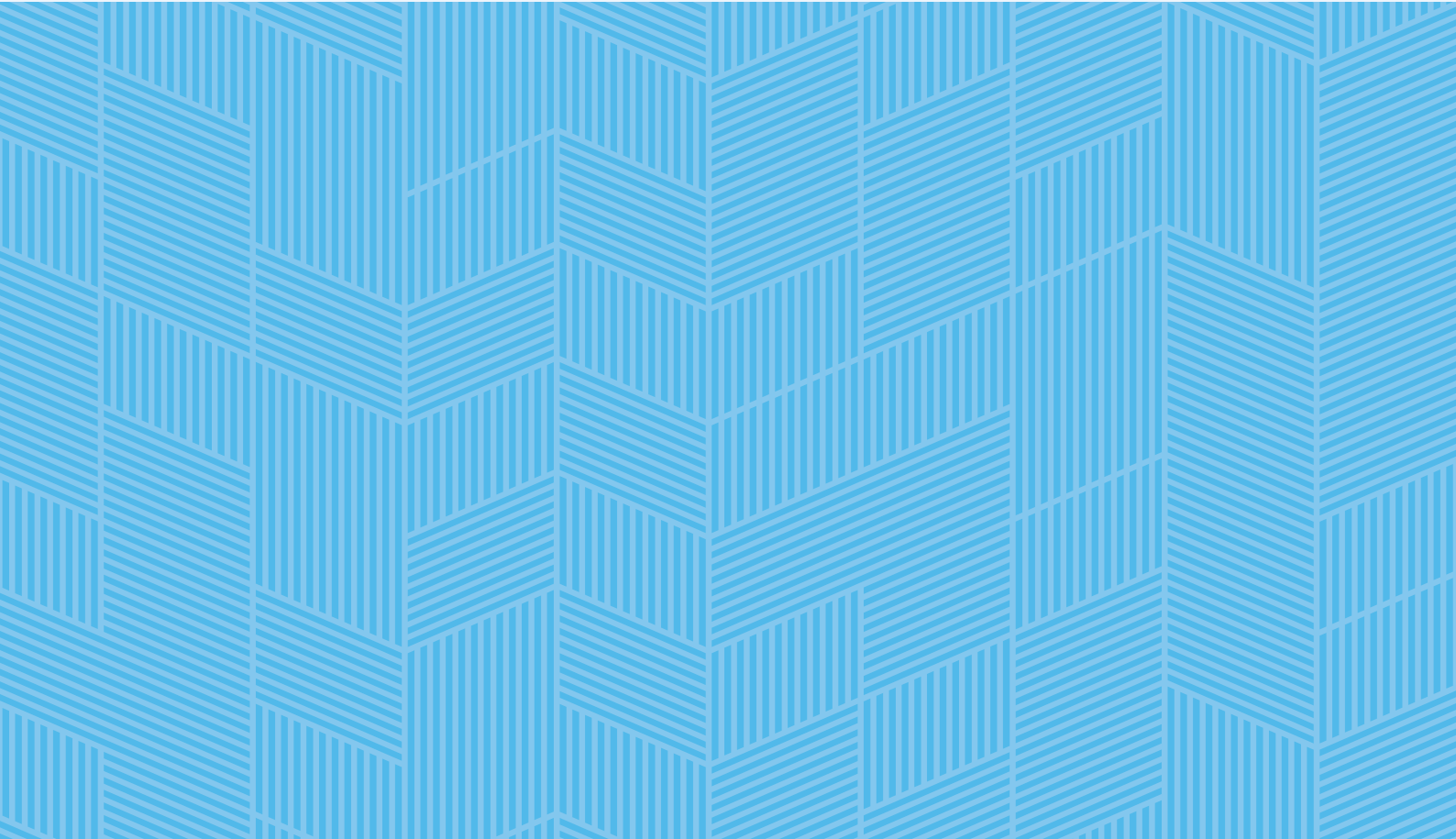




Goal 3 – Industry, Innovation, and Infrastructure

Council supports the development of industry, innovation and infrastructure by assisting with initiatives which promote local agriculture and tourism industries, delivers quality infrastructure that is responsive to community needs and investigates ways to strengthen the region's economy.

This was achieved by:

- Upgrade of community facilities and infrastructure to support growth
 - Progressing the Drover's Encounter project to boost the region's tourism economy
 - Supporting regional development
 - Implementing actions from the Tourism Strategy
- 

Objectives	2020 / 2021 Actions	Status
3.1	Progress Economic Development Plan actions 1.1 to 1.8 to provide Advocacy	C
	Progress Tourism Plan actions 1.1 to 1.25 to Drive Demand	O
	Progress Tourism Plan actions 2.1 to 2.13 to Work Better Together	O
	Progress Tourism Plan actions 3.1 to 3.38 to Support What We Have	O
	Progress Tourism Plan actions 4.1 to 4.7 to Increase Recognition of the Value of Tourism	O
	Progress Tourism Plan action 5.1 to 5.16 to Activate an Effective and Sustainable Visitor Servicing Model	O
3.2	Provide appropriate relief and support to businesses impacted and experiencing hardship because of COVID-19 and Government restrictions.	C
	In partnership with higher levels of Government, explore contributing to economic stimulus packages that will achieve full current economic potential for the local economy.	SC
	Progress Economic Development Plan actions 2.1 to 2.4 to Attract Investment	O
	Progress Economic Development Plan actions 4.1 to 4.4 involving Planning	O
3.3	Progress Economic Development Plan actions 3.1 to 3.5 to Support Local Business	O
3.4	Delivery and implementation of the 2020/2021 Capital Works Program including any infrastructure stimulus opportunities that may arise.	C
	Develop Information Services Asset Management and Stakeholder Engagement Plan to ensure the effective operation, maintenance and renewal of quality information and technology infrastructure in line with the strategic direction, asset life cycle and customer needs.	C
	Progress Economic Development Plan actions 5.1 to 5.3 to Develop Infrastructure.	O

C Completed **SC** Substantially Completed > 75%

PC Partially Completed 50-75% **S** Started <50%

NS Not Started **O** Ongoing **D** Deferred

Gundry's Hill Historic Reserve Upgrade

Gundry's Hill, located at the North-Western end of Kapunda is a tourist lookout that has a panoramic view of Kapunda. The site was named after Captain Gundry who managed an early copper mine on the site and lived in a cottage diagonally opposite the entrance to the lookout.

With the expansion of the Kapunda township wrapping around this historic site, Council identified the location as an attraction requiring upgrade. With the combination of State Government Building What Matters funding, an open space contribution from the 5 Shillings developer and Council labour, works commenced in February and were completed in June.

The upgrade sees multiple benefits for the community, residents and tourists including:

- Stormwater infrastructure to prevent scouring of the hill and associated areas along the Southern fence line
- A large kick and catch play oval
- A walking path connecting the car parking area with the kick and catch oval
- The entrance driveway has been kerbed and bitumised, creating a sealed roadway leading up to the lookout area
- Plants, shrubs, and trees have been planted across the site
- Pest plant species removed creating an attractive open space area.

The works completed form the first stage of upgrading the lookout and reserve. Future reserve enhancements including shelters, seating, playgrounds, and nature play areas are planned and are





to be delivered as open space contribution obligations by the developer of the adjacent Five

Shillings residential subdivision as stages of that estate are developed.

Grant Funding Submissions

Several detailed grant funding submissions were prepared by Council to drive economic outcomes in the local agricultural and tourism industries. Council also tailored a number of letters of support for private sector projects involving value-added development opportunities seeking State Government funding via the Tourism Industry Development Fund (TDIF) program. Government responsibility to stimulate the economy in response to the COVID-19 pandemic were key drivers for grant funding programs involving infrastructure stimulus, with particular focus on the tourism sector.

Key funding applications submitted included:

Great Australian Wine Trail – Tanunda to Kapunda leg

- A 35km cycle tourism trail linking Tanunda to Kapunda as part of the broader Great Australian Wine Trail (extending from McLaren Vale to the Clare Valley)
- Sealed trail between Tanunda and Greenock, gravel trail between Greenock and Kapunda, connecting over 40 tourism businesses
- Incorporating wayfinding & interpretative signage, drinking water and rest/shelter stops
- Along the southern railway corridor entrance to Kapunda, silo mural and light projection art will activate the trail, together with restoration of the Goods Shed building to create a revitalised precinct for the community.

Barossa Wine Grape Water Source Diversification project

- Infrastructure to harvest, store and distribute 800 ML/annum of urban stormwater from the Roseworthy and Kingsford development precincts into the Western Barossa Valley for irrigated viticulture.
- Harvesting pump stations and recycled water supply connections servicing up to 8 development precincts.

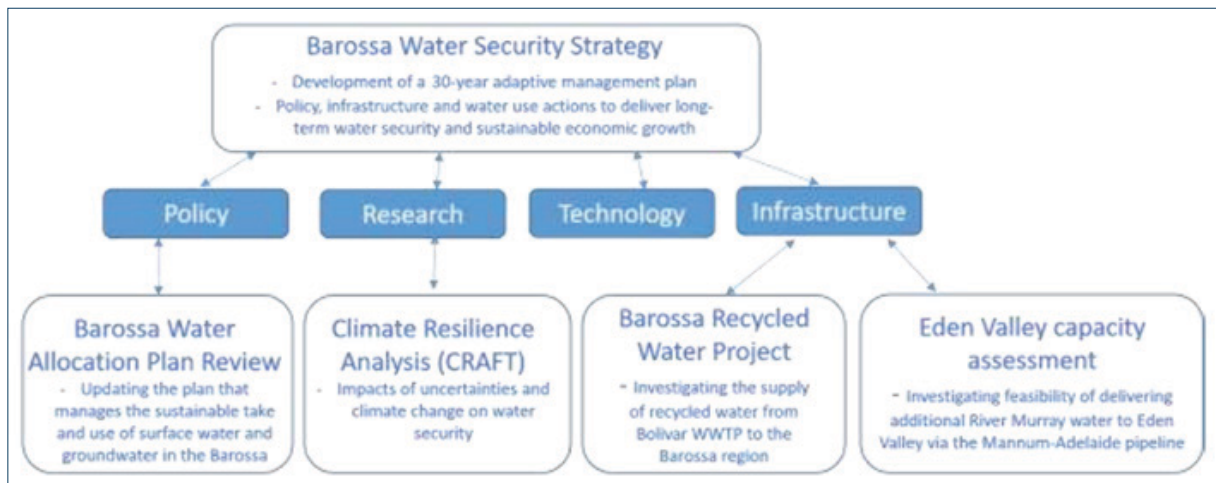
- Two water treatment plants and over 13km of trunk water pipelines.
- Water storages involving a potential mix of wetlands/dams and underground aquifers.
- Recycled water supply back into the Roseworthy and Kingsford residential and industrial precincts to create jobs and cooler, liveable suburbs
- Servicing between 175-350 hectares of viticulture demand, increasing Gross Regional Product by \$2.3-4.6m per annum and creating 12-25 ongoing jobs.

Light Stimulus Program

- Sealing 55km of rural roads, targeting key commodity freight and tourism routes.
- Kapunda tourism infrastructure and precinct upgrades including Clare Road, Mildred Street and South Terrace entrance roads plus the Historic Copper Mine site.
- Community, Recreational & Operational Facilities upgrades involving the Freeling Community Wastewater Management System, Angle Vale Historic Bridge, Freeling Agricultural Recreation Multi-Purpose (FARM) Centre and Hewett Centre.

Close liaison and engagement with private stakeholder and State Government departments





occurred to ensure that proposed works were eligible and shovel-ready under the relevant funding programs, therefore being well positioned for success.

Barossa Water Security Strategy

Council participated on the Project Steering Committee for the Barossa Water Security Strategy and attended several community workshops designed to provide inputs into the strategy. The strategy will be completed by the end of 2021 and considers policy, research, technology and infrastructure, interfacing with the review of the Barossa Allocation Plan, Climate Resilience Analysis, the Barossa Recycled Water Project and Eden Valley capacity assessment.

Ag Town of the Year Finalist

Council assisted the Kapunda community by helping to host judges on the 2020 Agricultural Town of the Year initiative. For the second year in a row, Kapunda was one of five finalists and narrowly missed out on being awarded Ag Town of the Year.

Drover's Encounter Project

The Drover's Encounter project in Kapunda, formerly known as the Kidman Experience, progressed to the private investment attraction phase after benchmarking, market research, concept designs and preliminary business modelling validated land footprint requirements.

The Drover's Encounter is proposed to be a multi-dimensional tourism asset, centred around culinary, cultural and entertainment experiences. It leverages the region's existing exceptional tourism profile and strategic location adjoining the Barossa and Clare Valley regions, as well as seeking to attract visitors on their way to exploring the Flinders Ranges. This catalyst project is designed to contribute towards the region's Economic Development outcomes by:

- increasing the local population (drawing people to live in the area),
- creating local jobs and driving external investment,
- providing more economic diversity by activating the experience economy and
- attracting significantly more visitors.

Tourism and Economic Development Plan

Tourism & Economic Development Plan priorities were re-evaluated following the onset of the COVID-19 pandemic, which has had significant impacts on the visitor economy due to international and interstate border closures, stringent business capacity restrictions and lockdowns. New strategic directions, informed by Beyond 2020 and Destination Next planning documents, were developed and approved with initial actions completed. Highlights include:

- Completing early tourism signage audit recommendations, involving the removal of old and redundant township entrance road signs and installing new 'township attractions' signs.



Kapunda Pisky Trail

- Establishing and implementing a rebate program for the South Australian Living Artists (SALA) Festival
- Hosting an inaugural workshop for the Agents of Economic Growth, incorporating attendees from community, commercial, conservation and cultural backgrounds that proposed the evolution of a Destination Alliance to strengthen organisations, and the connectivity between them.
- Advancement of a new destination brand, focusing on non-Barossa Wine areas, called “Light Country” to embody the distinctive characteristics that make our place unique. Light Country, with the tagline “Get Closer”, emphasises a point of difference to the well-established and internationally renowned Barossa brand, allowing consumers to see what makes our region so diverse and interesting to visit. The vision for the Light Country brand is to be known as a generous country community where visitors can connect with the past and the present and create lasting bonds with our people and places.
- Creation of the Kapunda Pisky Trail targeting families, and those young at heart, to encourage visitation and exploration in and around Kapunda searching for the elusive Piskies. Piskies (Cornish for Pixie) are small, shy, mischievous and childlike characters that are thought to be lucky and bring happiness and good health when in their presence. Piskies will be hidden throughout Kapunda’s key visitor attractions and businesses, for people to find and complete the trail, all the while learning about Kapunda’s resounding history and heritage.

to market trends, shifting from a small-scale Retirement Village to a more conventional community title and torrens title subdivision. Four units under community title have been released to the market, with good interest received from purchasers. Works to the balance of the site to level and subdivide off have also commenced.

Small Business Friendly Councils

Council resolved to participate in new initiatives such as the Small Business Friendly Councils and the Building Upgrade Finance program. Investment attraction policy was also adopted to instil a positive service culture across the Council’s key business development units. Together with this, the progression of a new investment attraction website occurred, ready for launch following the completion of the Light Country destination brand guidelines.

Oldham Street, Kapunda

The activation of the former Kapunda Bowling Club site in Oldham Street, Kapunda saw a change in direction from Council in response



Oldham Street, Kapunda

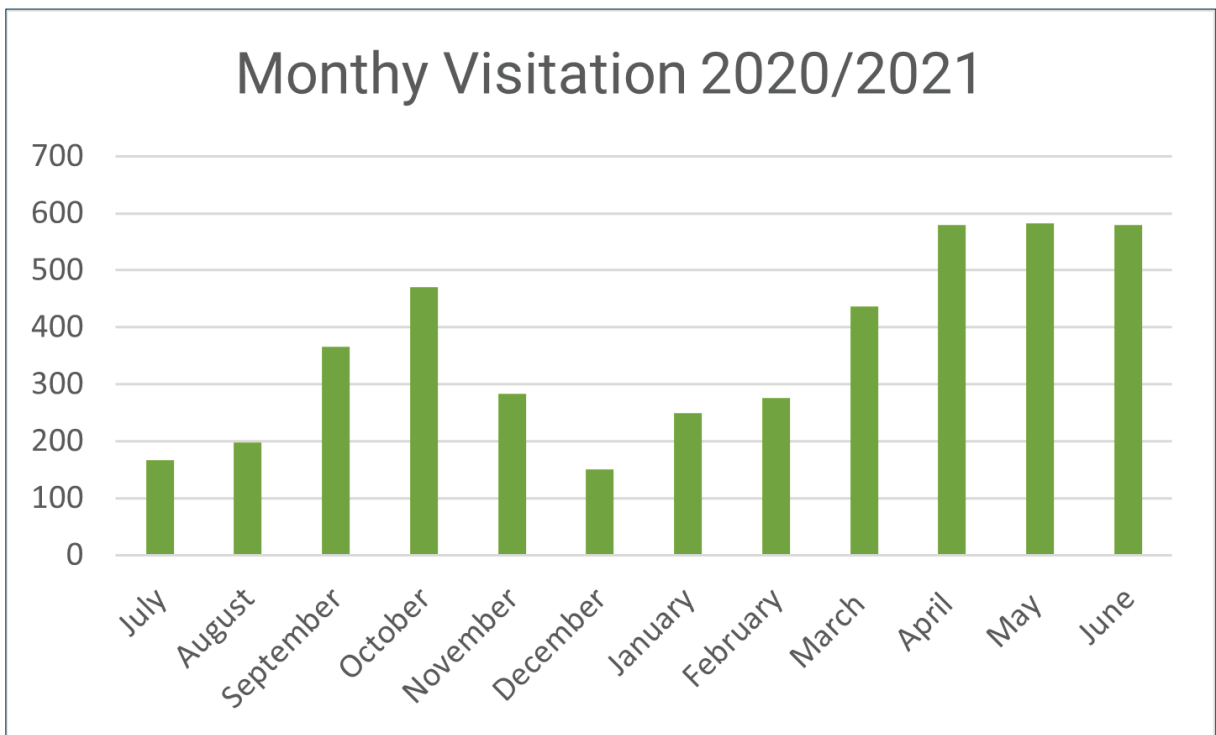
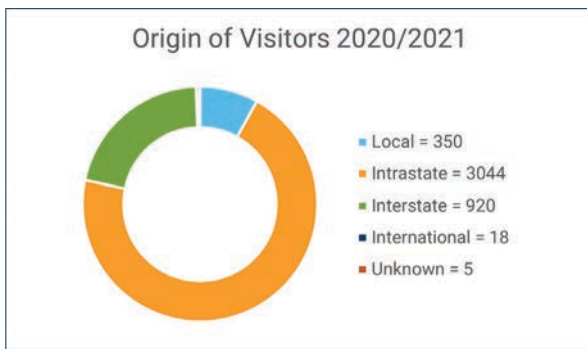
Visitor Information Centre

The Kapunda Visitor Information Centre (VIC) includes the “Taste of the Region” interpretive display and Kidman Exhibition attractions, which provide visitors with an engaging overview of the area. The centre is a member of the South Australian Accredited VIC network. Its aim is to inspire visitors to explore the Light tourism region, experience the diversity on offer, and cross promote the neighbouring tourism regions and the wider South Australian tourism industry.






The impact of the pandemic on border closures changed visitation patterns, with intrastate

visitors taking the opportunity to explore and discover their own state. Visitation grew steadily as South Australia began to reopen, but numbers dipped again in November and December following a COVID-19 outbreak in the northern suburbs of Adelaide and interstate.

During the year 4337 people passed through the Kapunda Visitor Information Centre, with 1461 of the travelers visiting the Kidman Exhibition on the first floor of the Thomson Building. For those that came through the Visitor Centre, the team were able to provide them with attractions to see and do while in our region.



Roads

-  **19.4 km** of roads were upgraded from unsealed to sealed
-  over **\$3.5m** of grant funding sourced for road upgrade (only)
-  **2.1 km** of new roads (sealed) were vested to Council from developers
-  **1,360 km** graded in the financial year
-  utilised **1,179 tonnes** of recycled asphalt creating a saving of **51.8 tonne** of carbon dioxide equivalent and diverted **193 thousand** plastic bags and **5.6 thousand** printer cartridges from landfill



Downer
Relationships creating success

Statement of Sustainability

Using Downer's sustainable asphalt, including the Reconophalt suite of products

Light Regional Council's
BRPG 006-2018 – Surfacing of Sealed Roads – FY21

has created a saving of:



51.8 tonne
carbon dioxide equivalent

Equivalent to:



21.3 cars
off the road for one year

and diverted from landfill:

193.0	5.6	1,179
thousand	thousand	tonnes
		
plastic bags	printer cartridges	recycled asphalt

Calculation methods follow the international standards for LCA (ISO 14040:2006 and 14044:2006)



Development

A total of 692 Development Applications, including 13 land divisions, were submitted during the reporting period compared to 512 submitted in the previous reporting period. This is an increase of 180 (26%) Development Applications.

The total dollar value of Development Applications lodged over the period equated to \$130,123,363 compared to \$90 million in the 2019/2020 financial year.

The majority of these applications were assessed and determined under delegation by Council's professional planning and building staff, while applications meeting certain criteria were considered by the Council Assessment Panel.




Notable applications assessed by Council during the 2020/2021 year include:

Laucke Feed Mill	\$19 million
Orora recycled glass processing facility	\$8.85 million
Kapunda to Tanunda cycle path	\$5.6 million
Wolf Blass solar panel project	\$5 million
Marananga cellar door, barrel hall and tourist accomodation	\$5 million
St Yves residential estate	\$3 million
Greenock Creek Winery expansion	\$1.8 million
Johnson's Bulky Goods facility	\$1.5 million
Freeling Supermarket	\$1.5 million

Building Inspections

Council's Building staff undertake inspections of building works during the construction phase in accordance with the State Government's Building Inspection Policy. During the reporting period 169 Building Inspections were undertaken. They comprised the following:

Building Inspections by Council staff

	98 Class 1-2 Buildings (including various dwelling applications including detached dwellings or attached buildings)
	42 swimming pool inspections
	29 other Inspections

Council area, 121 dwellings were approved at locations including:

- The Aviary and McKinlay Rise developments at Hewett
- Gawler Belt
- Wasleys Fields Estate
- Greenock Rise Estate
- Freeling Estate (last stages)
- Roseworthy Town Expansion (first stages – 'St Yves')





Between December 2020 and June 2021, 36 dwelling applications were approved within the newly created St Yves Estate at Roseworthy.

Other statistics

The Federal and State Government's 'Home Builder' Grants, made available in response to the COVID-19 pandemic, supported an increased level of residential development. Across the

Within the region there are a total of 2211 tanks connected to Councils Community Waste Water Management Scheme – of those tanks a total of 447 tanks were pumped last financial year (in Greenock Area B, Kapunda Area C, Nuriootpa)

Waste statistics

	447 septic tanks pumped
	132,756 bins emptied
	1,304.2 tonnes of greenwaste emptied from households by SOLO
	2,680.9 tonnes of general waste dumped

2020/2021 Council assets

	325 land parcels listed on its land asset register
	(including) 252 parcels were classified as community land
	total value of Building Assets \$24 Million approx
	total value of all land and building assets, including open space of \$58 Million approx.
	11 public toilets
	15 community sites (libraries / halls / institutes / clubrooms)
	11 playgrounds
	1 Airfield
	1 Public Swimming Pool





MONARCH



MIDAS ST

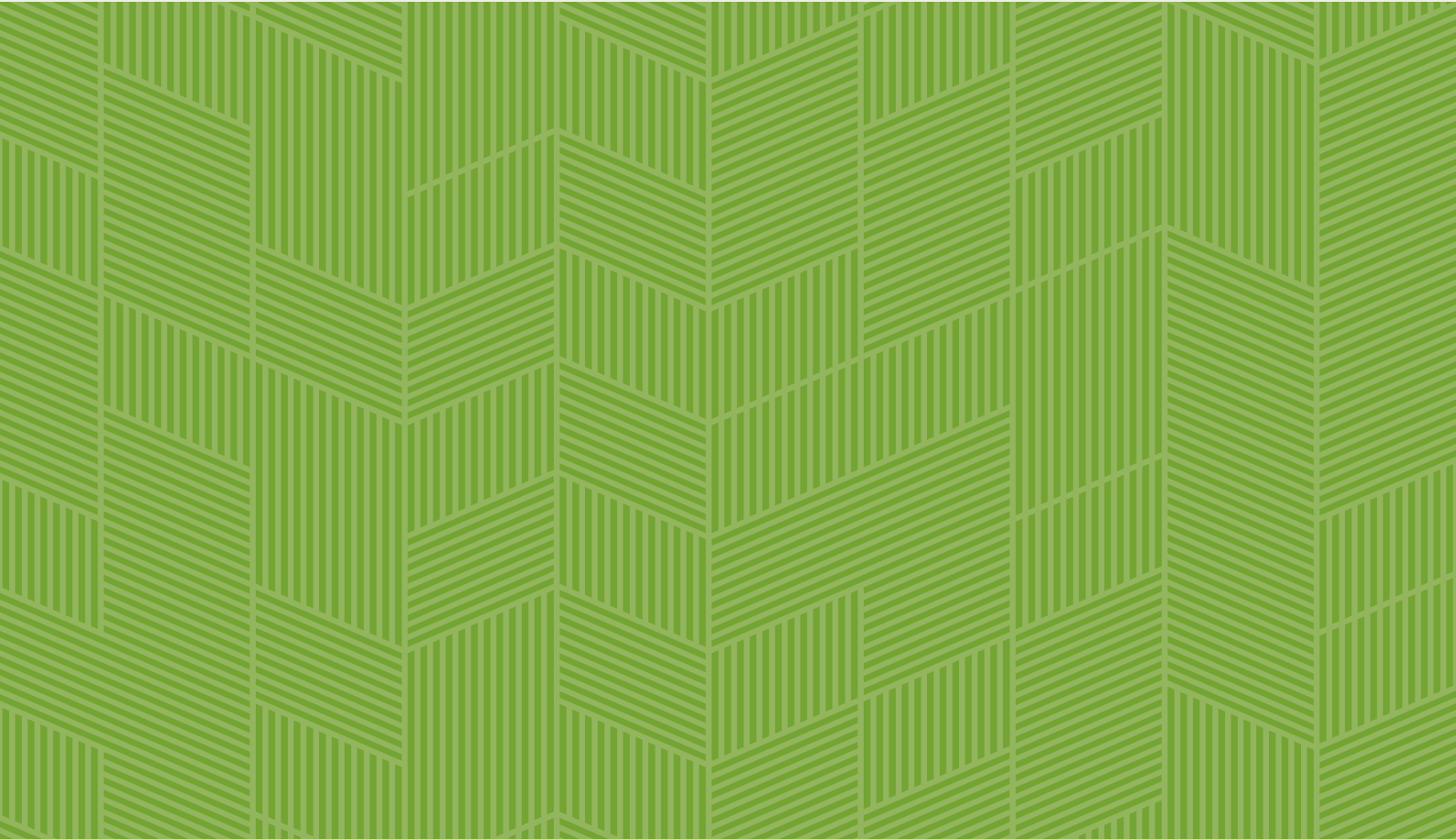




Goal 4 – Environment

Council supports the goal of creating a place that values its natural environment and manages environmental impacts by implementing practices that preserve areas of environmental biodiversity.

This was achieved by:

- Ecological restoration works across the region
 - Partnering with landowners and external environmental organisations
 - Management of key biodiversity areas and natural reserves
- 

Objective	2020 / 2021 Actions	Status
4.2	Increased use of recycled water within Council operations including road construction and open space irrigation.	0
4.3	Develop, consult on and implement an Environmental Management Policy that will inform the Environmental Plan.	0

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



Biodiversity Management

Council is involved in a range of environmental management activities. These activities include street tree and verge planting, the management of natural reserves, native plant giveaways, support to conservation volunteers and partnering with other agencies such as Trees for Life. All of these activities add value to the maintenance of our precious wildlife and also bring people and nature together.



Native seedlings ready for hand out to Council residents

Each May, Council runs a free native plant giveaway day in conjunction with Greening Kapunda and the Wasleys Community Association. This is a very popular event which sees around 2,500 seedlings being handed out for planting in the towns and on rural properties.

Council partners with Trees for Life to support conservation volunteers who look after three sites. These are Mudla Wirra Reserve (Pengilly Scrub), Freeling Cemetery and Parkers Road Cemetery. These sites contain valuable native vegetation and wildlife.

Council undertook the careful management of multiple sites over the reporting period. These are natural sites in the landscape which contain a significant number of native species of plants, animals and habitat types. These sites are referred to as Key Biodiversity Areas (KBA's). These sites may be found in areas such as roadsides, watercourses, reserves, and cemeteries.

The protection and enhancement of these areas is critical for the long-term protection of not only species but genetic variations within a species. Protection of natural areas also provides critical habitat for insects, reptiles, amphibians and mammals which all have important functions in the landscape.

Council has been working for many years on the protection of these natural sites across the various landforms of the region. These landforms include the riparian areas of the Gawler and Light rivers, sand dune areas within Kangaroo Flat and Gawler Belt and upland areas of Bethel, Bagot Well, Koonunga and St Kitts. All these areas have unique vegetation assemblages.

Restoring degraded landscapes can be a challenging and long-term process. Typically, many landscapes have remnant trees over a mixture of native and introduced understorey plants. Restoration of these landscapes begins with the removal of exotic plants such as African boxthorn and wild olives. Following this clearance there is the reintroduction of shrubs and sub-shrubs such as wattles, Dodonea, Senna, banksia, saltbushes, bluebushes, and native grasses. This new shrub level hosts a variety of insect species which allows for the return or enhancement of nectar loving and insectivorous native birds and micro bats.

The most challenging component of this restoration ecology is looking after the ground layer. The ground layer (from the soil surface to just a few centimeters high) contains an impressive diversity of plants, mosses, lichens, and fungi. It is very easily disturbed and can be a challenging process to restore. Areas containing a high-quality ground layer are generally very stable and resistant to disturbances such as weed invasions. Hence their protection is a critical part of maintaining a functioning ecosystem.



Look carefully – two Tawny Frogmouth owls wait quietly for evening flight

Within the Council region are several larger reserves such as Mudla Wirra Reserve, Pines Reserve, Freeling Cemetery and a recently acquired 7-hectare patch of native vegetation in the western Barossa area. These larger reserves are the cornerstone of ecological restoration works. These larger sites are less prone to disturbance and allow for more viable populations of native animal species. Works in these areas ranges from fire fuel reduction slashing to highly sensitive 'bush care' type works where native and non-native plant species are found growing side by side. Specialist workers are used in these areas to gradually remove weed species, which in turn creates conditions for native plants to flourish.

Council is also actively managing around 50 roadside vegetation areas which contain a high diversity of native plants or rare and endangered plant species. These areas can be used for the harvesting of seed and propagules for revegetation programs.

Council is also assessing what native animals are using these reserve areas. Between the 4th and 8th March 2021 an Anabat recorder was

placed at the rear of Mudla Wirra reserve, which is situated to the south of Wasleys. These are acoustic listening devices which can detect the presence of a particular species of microbats as each species has a unique 'sonic voice'. The recorders are timed to 'sleep' during the day and to switch on in the evening.

The recorder detected the presence of five species of bat. These are:

- Gould's Wattled Bat
- Lesser Long-eared Bat
- Southern Forest Bat
- White-striped Free-tailed Bat
- Southern Free-tailed Bat

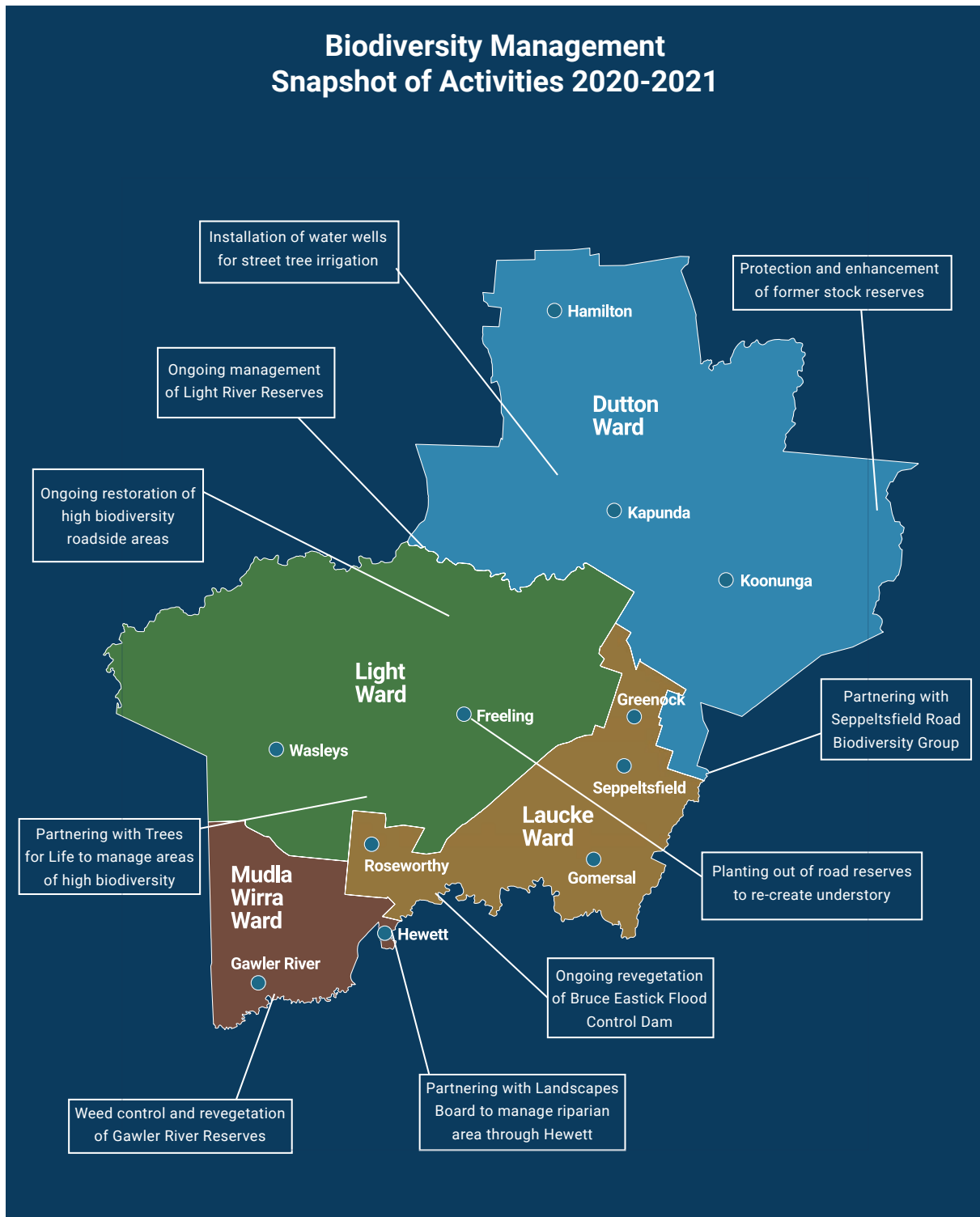
This is an encouraging result as the reserve is in a state of recovery following the Pinery fire of 2015, which burnt over 80% of the reserve and removed much of the required habitat for these animals. The installation of many nesting boxes to replace lost tree hollows is helping in the recovery of these little South Australians.



Artificial nesting boxes are used to create tree hollow habitat

There is a great deal of work to be done in improving the ecological functioning of our natural areas. Council is committed to this task and welcomes volunteers and suggestions to assist in these ongoing works.

The following map shows the range of ecological restoration works being undertaken around the Council region.



The Year Ahead

In January 2021, Council adopted the revised Strategic Plan 2021-2025, a document that seeks to drive Council's vision. To achieve this, three focus areas were identified, Community, Environment and Investment, each of which are supported by key objectives. In addition to the consideration of community and business needs within the Council area, the plans consider and align with the goals, objectives, and strategies of the United Nations, Federal and State Governments, Regional Development Australia Barossa Inc (RDA Barossa) and neighbouring councils. The following strategic outcomes are objectives and actions to be achieved in the 2021/2022 financial year. Council's Strategic Plan is available on our website.

2021/ 2022 Objectives

Performance Indicators

Strategic Goal 1 - Community

Council supports the health and wellbeing of the community by assisting with initiatives which promote social interaction, provide access to services and provision of services to improve quality of life of the community.

1.1	Engagement in Boundary Reform matters as required, including any Inquiry instigated by the South Australian Local Government Boundaries Commission.	Responsive submissions on Boundary Reform matters that meet timeframes as may be set by the SALGBC.
1.2	Developing a program to identify, foster and develop the next generation of community leaders.	Delivery of youth leadership programs (e.g., sponsorship of school students participating in Youth Leadership workshops, Youth/Junior Parliament).
1.3	Undertake the next component of the Barossa, Light and Lower Northern Region Public Health and Wellbeing Plan (RPHWP).	Completion and adoption of a revised RPHWP (if not completed by 30 June 2021) and progress of identified priorities.
1.4	Identify opportunities and engage with education providers, to facilitate connections between existing high school and tertiary education providers, proposed facility providers, land developers and other stakeholders as appropriate.	Establishment of baselines and then upwards trending on program participation. Continued links/collaboration with primary & secondary schools, TAFE training offered for youth & community (e.g., Food Safety).
1.5	Increase in delivery of lifelong learning and social engagement programs through Council's library and community development services.	Establishment of baselines and then increased collaboration with community groups to deliver social and learning opportunities (e.g., KESAB workshops and Red Cross First Aid training).
1.6	Deliver ongoing improvements in technology to remain current, secure and ultimately improve service delivery.	Upgrade Councils Enterprise System (including Finance, Customer Request and Work Order processes) for improved efficiencies and customer experience.

2021/ 2022 Objectives**Performance Indicators**

1.7	Increase opportunity for attendance at Councils Ordinary meetings to improve community awareness and engagement.	Implement Microsoft 365 Live (broadcast video) for live streaming of Councils Ordinary meetings to expand Councils audience and community connections.
1.8	Staff competencies are maintained in alignment with evolving roles and legislative changes.	Implementation of the revised personal development and performance review system.
1.9	Deliver ongoing improvements to Council's website, and other social media to connect and communicate with the local community effectively and efficiently.	Develop a digital (content management) strategy and roadmap.
1.10	Engage State Government regarding future public transport for Roseworthy Township Expansion (RTE), via RTE Infrastructure Taskforce.	Meet with relevant State Government agencies to discuss public transport options for Roseworthy Township.
1.11	Progress the development of a Reconciliation Action Plan.	Commencement of the preparation of a 'Reflect' Reconciliation Action Plan (RAP)
	Amendment of the Road and Place Naming Policy to incorporate Indigenous names in recognition of the Traditional Owners of the area and its history.	Policy amendment completed.
1.12	Identify further opportunities for community management of key facilities and/ or programs.	Addendum to the Freeling Community Recreation Park Management Committee Management Agreement to incorporate the FARM Centre Assets and Operations has been negotiated and finalised.
	Deliver Council's program of works specifically as they relate to the community facilities maintenance and upgrade of community facilities.	Building & Structures 2021/2022 Program completed
1.13	Design and implement programs that respond to the community's identified requirements (e.g., youth development, skills training, digital literacy, and emergency management training).	Establishment of baselines and then increased number of programs and participation rates.
	Targeted marketing and promotional strategies to raise awareness and use of library services and facilities.	Library Service Marketing strategy completed, and year 1 actions implemented.

2021/ 2022 Objectives	Performance Indicators
1.14 Council can effectively respond to emergency events.	<p>Council Emergency Risk Management framework is maintained with key emergency information provided on Council's website.</p> <p>Continue to work with the Barossa Zone Emergency Management Committee to develop risk management strategies to mitigate the impacts of emergency events.</p> <p>Promote control agency emergency workshops through Council's digital media platforms.</p>
1.15 Continue to support the Local Government Functional Support Group (LGFSG) and be available for emergency events when required.	<p>Representation at LGFSG meetings as required.</p>
<p>Implement blackout protection for the FARM Centre to enable emergency refuge/recovery centre functionality in accordance with an approved Business Case.</p>	<p>Emergency refuge/recovery centre implemented within approved budget.</p>

Strategic Goal 2 - Environment

Council supports the goal of creating a place that values its natural environment and manages environmental impacts by implementing practices that preserve areas of environmental biodiversity.

2.1 Replacement of mechanical plant as required (such as pumps and air conditioners) with new equipment using energy efficiency inverters, direct drive, heat pumps or other energy reducing technologies.	<p>Planned replacement schedule completed.</p>
<p>Upgrade of Freeling Wastewater Treatment Plant to improve water quality thus providing opportunity for water reuse in our parks and gardens.</p>	<p>Upgrade completed.</p>
<p>Prepare a Sustainability Strategy with updated Sustainability Policy and accountable actions in accordance with an approved Business Case.</p>	<p>Sustainability Strategy and associated Policy completed.</p>

2021/ 2022 Objectives**Performance Indicators**

2.2	Installation of solar panels and/or battery systems to produce and store green energy, reduce energy costs, and reduce carbon emissions.	Develop a system to capture carbon emissions data and establish a baseline.
2.3	Application of grant funding opportunities to improve and develop open space and community facilities.	Submission of at least 1 grant funding application.
	Progress the 'Cycling to Economic Recovery' project in accordance with the Project Plan and Business Case, subject to receiving successful grant funding through the Building Better Regions Round 5 program.	Successful grant funding application and project commenced.
	Complete the Open Space, Sport and Recreation Strategy in accordance with the approved Business Case.	Plan completed within approved budget.

Strategic Goal 3 - Investment

Council supports investment by assisting with initiatives which promote local agriculture and tourism industries, delivers quality infrastructure that is responsive to community needs and investigates ways to strengthen the region's economy.

3.1	Complete the Investment Prospectus for the Drover's Encounter project and approach the market to register investor interest.	Investment Prospectus completed.
	Deliver Year 1 of Council's 4 Year Capital Renewal Program and the approved component of the Light Stimulus Program	Completion of the 2021/2022 Capital Renewal Program and approved Light Stimulus Program.
	Advocate for a regional water scheme to sustain and increase water supply for primary industries and urban areas in the region.	Enhanced awareness and investment willingness by public and private stakeholders with respect to the regional water opportunity.
3.2	Ongoing support from the Roseworthy Township Expansion Taskforce.	Maintain and adapt the Council's Roseworthy Township Expansion Taskforce to emerging opportunities and challenges following annual review.

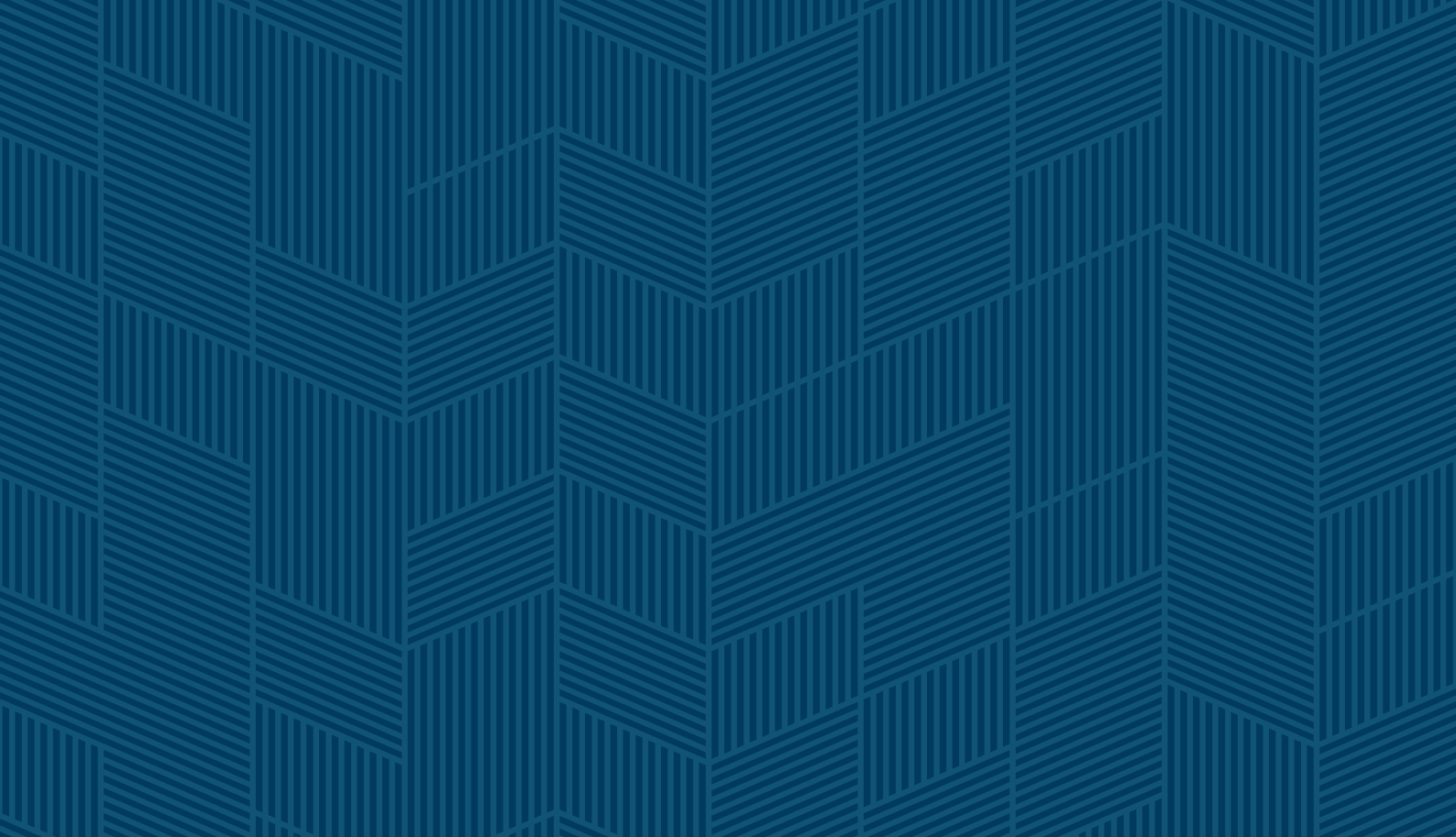
	2021/ 2022 Objectives	Performance Indicators
3.3	Identify and apply for alternate grant funding opportunities for the approved Light Infrastructure Stimulus Program.	Submit applications for grant funding for the remainder of the program.
	Investment attraction website to promote investment opportunities and Economic Development services provided.	Website developed and implemented.
3.4	Facilitate diversification activities to improve on farm profitability.	Include within the agenda of the new Regional Subsidiary, items that aim to streamline primary industry diversification opportunities.
3.5	Ongoing advocacy for additional public transport provision in-line with new growth.	Advocacy for improved regional bus services completed (via SAPTA review)
	Complete survey of critical disused railway corridors to define the opportunities for future public transport.	Survey completed.
	Engagement with and advocacy on behalf of the agriculture industry with respect to freight movements of farm produce.	Actively investigate opportunities to engage with relevant stakeholders.
3.6	Progress a project to develop a 'destination brand' for tourist attractions located outside of the Barossa Geographical Indication Zone, to fill a known 'gap', provide a complementary point of differentiation and extend visitor stays in the region.	Completion and implementation of a destination brand for the areas outside of the Barossa Geographical Indication Zone.
3.7	Engagement with regional partners.	Attend and contribute to business alliance meetings.
	Development of effective marketing campaigns and strategies to highlight the region's varied offerings.	Develop and present options to expand and broaden collaboration amongst businesses and community groups to achieve increased economic development.
	Enlivening interest in the region, its history, its narratives, and the experiences it offers.	Effective partnerships with industry to highlight and promote the region's varied offerings, narratives, and experiences.
	Promoting the region through events aimed at showcasing the region's strengths and hospitality.	Increase the promotion of new and existing events that showcase the region's strengths and hospitality.



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.



Corporate Structure



Chief Executive Officer

Brian Carr

General Managers



June Austin

Business & Finance

- Human Resources
- Finance
- Information Services
- Customer Service
- Work, Health and Safety
- Library Services



Kieren Chappell

Economic Development

- Entrepreneurial Project Delivery
- Investment attraction
- Major Development Case Management
- Tourism
- Business Support



Richard Dodson

Infrastructure & Environment

- Land and Buildings
- Waste Management
- Capital Works
- Horticulture
- Civil Maintenance
- CWMS



Craig Doyle

Strategy & Development

- Planning & Development
- Building Surveying
- Community Development
- Regulatory Services
- Community Engagement



Richard Michael

Governance

- Legislative Compliance
- Elected Member & CEO Support
- Governance Advice

Council Structure and Functions

The Council area is divided into four wards and consists of a Mayor and ten 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 well-being of the community as a whole.

Council's Representation Quota

Council's representation quota, that is the number of people able to vote in a Council election, divided by the number of elected members (including the Mayor) representing them, is 1 elected member for every 959 electors. The below table compares Council's representation quota with similar councils:

Council Name	Quota
Alexandrina	1:1763
Barossa Council	1:1510
Berrie Barmera	1:811
Copper Coast	1:1173
Light Regional	1:959
Loxton Waikerie	1:747
Murray Bridge	1:1485
Port Pirie	1:1293
Victor Harbor	1:1284
Wattle Range	1:709
Yorke Peninsula	1:729

** Figures obtained from the Local Government Association of South Australia on 13/08/2021. Data derived from information provided by the Electoral Commission of SA. Current as at last collection of elector figures statistics for House of Assembly (30/06/2021) and Council Supplementary roll (28/02/2021)*

Periodically Council is required to review its elector representation, this process occurs approximately every eight years and involves extensive public consultation. When undertaking this review, components such as the size,

composition and ward structure of the Council must be taken into account to ensure the fair and adequate representation of the electors within the Council area. Council is currently undertaking an Elector Representation Review, this is expected to be completed by October 2021

Council Meetings

Council meetings are held on the fourth Tuesday of each calendar month at the Kapunda office; with the exclusion of meeting dates that fall on a public holiday which are held the following working day, and in the month of December when the meeting is held on the second Tuesday. Special Meetings of Council may be held as required. Copies of meeting agendas and minutes can be obtained from Council's website. All Council and Committee meetings are open to members of the public and Council encourages the community's attendance.

Council Committees

Council has a number of special purpose committees established pursuant to Section 41 of the Act.

These are:

- Audit and Risk Committee
- Infrastructure Committee
- Strategy Committee
- Governance Advisory Panel
- Economic Development Panel
- Sustainability Working Party
- Land Activation – Oldham Street, Kapunda Working Party

In addition to its committees, Council also convenes a Council Assessment Panel (CAP). The panel is charged with assessing development applications that fall outside of the delegations afforded to staff and meets once a month with the exception of January. In 2020/2021 the panel met on 11 occasions and considered 29 Development Applications. Following a change in membership in March

2021, Council would like to thank former member Mr Robert Veitch for his 13 years of dedicated service.

Each committee is constituted with its own terms of reference; the role principally being to provide an advisory function to the Council. The committees, not only include Elected Members of Council amongst their membership, but in some cases include members of the public who are able to take part in and vote on matters before the committee. Council believes that the

interaction with the community members at the committee level provides a valuable resource and enables community members to play an active role in the decision-making process, thereby providing true ownership over actions resulting from the committee process.

Council would like to thank the following independent Committee members who have provided the community with many hours of service during the 2020/2021 financial year:

Committee	Representative
Council Assessment Panel	Mr Bruce Ballantyne (Presiding Member)
	Mr Adam Squires (Deputy Presiding Member & Council Rep)
	Mr Robert Veitch (ended March 2021)
	Mr Joel Taggart
	Mr Anthony Zollo
	Mr Kieron Barnes
	Mr David Shannon (Council Representative)
<i>Sitting fees are paid to the Independent Members of the Panel. Fees totalling \$20,850 were paid for the 2020/2021 financial year</i>	
Audit Committee	Mr Ross Haslam (Chair)
	Ms Michele Bennetts
	Mr Peter Fairlie-Jones
<i>Sitting fees are paid to the Independent Members of the Panel. Fees totalling \$18,000 were paid for the 2020/2021 financial year</i>	
Governance Advisory Panel	Hon. Graham Gunn (Chair)
	Mr Ted Byrt
	Mrs Judith Jones
<i>Sitting fees are paid to the Independent Members of the Panel. Fees totalling \$3,666 were paid for the 2020/2021 financial year</i>	

Subsidiaries

With reference to section 42 of the Act, Council has no subsidiaries. However, Council does have membership of two regional subsidiaries constituted under section 43 of the Act. They are the Central Local Government Region of South Australia (the Legatus Group) and the Gawler River Floodplain Management Authority. Copies of those Authority's Annual Reports are included as appendices to this document.

External Committees/Boards/Associations

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.

These associations include:

- Local Government Association of South Australia
- Bushfire Management Committee

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

Council Delegations

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

Public Participation at meetings

Members of the public are encouraged to put forward their views on particular issues to the Council at its meetings, via:

Deputations and Presentations - With the permission of the Committee Chair or the Mayor, a member of the public can address a Committee or the Council on any issues relevant to the Council.

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

People wishing to access the opportunity to address Council via a Deputation, Presentation or Petition can find the relevant guidelines and forms on Council's website –

www.light.sa.gov.au

Contact Council

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

Chief Executive Officer
Light Regional Council
PO Box 72 Kapunda SA 5373

Or

light@light.sa.gov.au

Members of the public can also contact their elected members of Council to discuss any issue relevant to the Council.

Public Consultation Policy

The purpose of the Public Consultation Policy is to outline the principles and procedures that the Light Regional Council follow to involve the community in planning and decision making in the local area, and to ensure accountability of Council to the community through effective communication and consultation strategies.

The principles underpinning this policy are:

- The community has a right to be involved in and informed about decisions affecting their area;
- Community involvement in Council decision making will result in greater confidence in the Council and responsive decision making;
- Council decision making should be open, transparent and accountable;
- Council recognises that the level of consultation with the community will vary depending on the community interest in the topic, number of persons potentially affected by the topic and the requirements for consultation set out in the Act for specific topics;
- Council's desire to balance community views and interest with other influences such as budgetary constraints; and

- The community has a right to be informed and to influence decisions, which affect their lives.

Work Health and Safety

Light Regional Council is dedicated to supporting healthy, safe and productive workers by proactively managing risk to prevent harm and lower the likelihood of incidence or injury. If an injury does occur, Light Regional Council is committed to supporting workers and their wellbeing in returning to work as soon as possible.

This year, Council has developed and adopted its strategic Work Health and Safety Plan (WHS Plan) for the period 1 July 2021 to 30 June 2024. The primary objective of this WHS Plan is to provide direction and measurable targets for the improvement in work health safety and return to work and to achieve continuous improvement in these disciplines. Key focus areas identified are hazard management, training, contractor management, volunteer management, internal auditing and incident/hazard reporting.

Significant work has been undertaken in the development and review of safe systems of work in relation to Council tasks/activities as well as the plant/equipment with Council continuing to develop its safety software platform, Skytrust.

Risk

Council has finalised its two-year partnership with Local Government Association of South Australia in relation to the Council Ready program. This program was initiated to support councils with emergency management planning and activities that strengthen disaster resilience in communities.

Operational risk departmental workshops were held with the assistance of the LGRS Strategic Risk team. These workshops were designed to assess each department's operational risks and consider additional risks to ensure Council's Risk Register is current. Further meetings with individual teams are planned to identify risk

controls and further actions required to mitigate those risks.

Light Regional Council's Business Continuity Plan was comprehensively reviewed over the past financial year to ensure council can effectively respond in the event of a business continuity interruption event. The updated plan was formally tested during a session conducted by the LGRS Strategic Risk team and they were extremely positive of council's capacity to maintain service to the community during emergency and recovery phases of a business continuity interruption event.

A further review of the BCP will occur next year to incorporate changes in legislation and to ensure that council staff remain current with their responsibilities under the plan.

The annual review of Council's acknowledged Strategic Risks was undertaken by senior management in March 2021 and presented to the Audit and Risk Committee for their advice and contribution. The same nine strategic risks remain within a revised Strategic Risk Register, re-ordered to reflect the changing circumstances since February 2020. Detailed mitigation strategies have been provided to the Audit and Risk Committee members and have been endorsed.

Council has also engaged a specialist company to conduct a site assessment of the Kapunda Mine Site and geo-technical awareness training has been delivered to council staff to assist their safety inspections and increase their awareness of possible risks to the public. Drilling has also occurred to discover voids and tunnels under or near tourist pathways. Future work is being considered in order to ensure the Kapunda Mine site as safe as practicable for the community and visitors.

Freedom of Information

Where possible we provide information to residents/ratepayers without referral to the provisions of the *Freedom of Information Act 1991*. Where information is requested under the

Freedom of Information Act, 1991 an application form must be completed and forwarded with the required application fee, unless an exemption is granted. The application form is available at Council offices and on Council's website.

As at 30 June 2021, the Light Regional Council received 7 requests for the provision of information in this manner for the reporting period.

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

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

Chief Executive Officer
Light Regional Council
PO Box 72 Kapunda SA 5373

or

light@light.sa.gov.au

Local Nuisance Litter Control Act and Regulations

Under the *Local Nuisance and Litter Control Act, 2016* Council responded to 2 litter and 9 local nuisance reports, with no expiations, prosecutions or civil penalties.

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 and no Council by-laws were reviewed.

Documents Available for Inspection

Council makes a range of documents available for public inspection, at its principal office in Kapunda, its libraries and on our website. Members of the public may also purchase copies of documents at a fee. Council also maintains several mandatory registers and codes of conduct or practice to enable accountability and transparency and provide guidelines and support accountability:

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

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 nil applications under Section 270 of the Act for the 2020/2021 year, for the review of decisions made by Council, its employees, and persons acting on Council's behalf.

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 2020/2021 financial year, 24 instances occurred where Council or a Committee were satisfied it was necessary to exclude the public and consider items in confidence:

Date	Subject	Provision/s
28 July 2020	15.1 Roseworthy Township Expansion (RTE) -Kingsford Regional Industrial Estate (KRIE) Water Scheme	(d)
25 August 2020	15.1 Kapunda Tourist Park – Grounds Lease Proposal	(b)
25 August 2020	15.2 Roseworthy Township Expansion – Complaint Investigation	(h) & (i)
25 August 2020	15.3 Request to purchase Council Land	(b)
8 September 2020	12.1.1 Land Activation – Oldham Street, Kapunda – Market Approach and Recommended Next Steps	(b)
17 September 2020	AUD13.1/2020 Land Activation – Oldham Street, Kapunda – Market Approach and Recommended Next Steps	(b)
22 September 2020	15.1 Compliance Matter at Buchfelde	(a) & (h)
27 October 2020	15.1 Compliance Matter at Buchfelde	(a) & (h)
17 November 2020	7.1 RTE-KRIE Water Scheme	(d)
24 November 2020	AUD13.1/2020 Tenders for provision of External Audit Services	(k)
24 November 2020	LA-OSKCWP12.1.1 - Land Activation – Oldham Street, Kapunda – Highest & Best Use Study and Recommended Next Steps	(b)
8 December 2020	15.1 2021 Australia Day - Citizen of the Year Awards	(a)
8 December 2020	15.2 Kapunda Tourist Park – Update, Grounds Lease Proposal	(b)
3 February 2021	IC12.1 Land Acquisition Freeling CWMS Lagoons	(b)
8 February 2021	EDP12.5.1/2021 Kidman International Exhibition Centre: Project Update and Land Opportunities	(b)
23 February 2021	15.2 Five Shillings Estate – Activation Status Report	(b) & (d)
23 March 2021	7.2.2 Design Response for the Kidman Experience project presentation	(b)
23 March 2021	15.2 Strategic Land Assemblage Presentation	(b)
14 April 2021	STR12.1/2021 Dilapidated / Damaged Private Buildings	(a)
27 April 2021	15.1 Strategic Land Assemblage in Roseworthy RTE	(b) & (d)
3 May 2021	12.1 Land Activation – Oldham Street, Kapunda Land Sale Strategy	(b)
2 June 2021	IC12.1/2021 Land Acquisition Freeling CWMS lagoons – Negotiations	(a) & (b)
22 June 2021	15.2 Land Activation Oldham Street, Kapunda – Community Use of Existing Buildings	(b)
22 June 2021	15.3 Transfer of Landowner Deed Obligations under Roseworthy Township Expansion Deeds	(a) & (h)

Two items were revoked from confidentiality upon review at one of Council's quarterly reviews. The table below identifies all items that remain in confidence:

Date	Subject
17 November 2009	Insanitary Condition Parkers Road
16 February 2010	Insanitary Condition, 17 Parkers Road, Gawler Belt
21 September 2010	Jungfer v Light Regional Council (ERD Ref 10-04)
26 June 2012	Beare –v- Light Regional Council
25 September 2012	Beare –v- Light Regional Council – Notice of Motion by Cr Mike Skevington
25 September 2012	Forby Road, Rosedale, and Leak and Fairlie Road, Kangaroo Flat; Insurance Claims
16 October 2012	Beare –v- Light Regional Council
22 January 2013	Beare –v- LRC
26 February 2013	Roseworthy Growth area Draft Structure Plan package for State Government-led consultation
25 June 2013	DJ Roediger, 17 Parkers Road, Gawler Belt – Recovery of Outstanding Debt
16 August 2016	Roseworthy Township Expansion – Project Briefing
16 May 2017	Eudunda Farmers Ltd - Freeling Supermarket Proposal
23 May 2017	Freeling Town Centre Development Plan Amendment
24 October 2017	Waste Management Services 2018 - 2025
23 January 2018	Gawler River Water Reuse Scheme (GWRS) – Recycled Water Service Contract
23 January 2018	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)
27 February 2018	Kapunda Northern Tributary Flood Mitigation
22 May 2018	Regional Growth Fund Application
24 July 2018	Seppeltsfield Masterplan
24 July 2018	Kapunda Northern Tributary Flood Mitigation - Released 25-Sept-18 Excluding Appendix
28 August 2018	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)
22 January 2019	Roseworthy Township Expansion – Oval Shared Use Heads of Agreement
26 February 2019	Roseworthy Township Expansion – Payment of Outstanding Separate Rates
26 March 2019	Presentation – Roseworthy Garden Town
26 March 2019	5 Shilling Estate – Activation Proposal - Released 26-Mar-19, Excluding Document
26 March 2019	Strategy Committee - STR12.1/2019 -8 Parkers Road, Gawler Belt (Note: Previously known as 17 Parkers)
3 June 2019	Barossa Valley Golf Club Proposed Development
25 June 2019	Kidman International Exhibition Centre: Status and Land Acquisition
25 June 2019	Waste Services Contract 2018-2025
23 July 2019	Naming Rights Agreements at Freeling Agriculture, Recreation & Multi-Use (FARM) Centre
24 September 2019	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)
28 January 2020	Compliance Matter at Buchfelde
24 March 2020	Dilapidated/ Damaged Private Buildings
28 April 2020	8 Parkers Road, Gawler Belt
23 June 2020	Compliance Matter at Buchfelde

Date	Subject
28 July 2020	Roseworthy Township Expansion (RTE) -Kingsford Regional Industrial Estate (KRIE) Water Scheme
25 August 2020	15.2 Roseworthy Township Expansion – Complaint Investigation
25 August 2020	15.1 Kapunda Tourist Park – Grounds Lease Proposal
25 August 2020	15.3 Infrastructure Committee meeting – Confidential Item - IC12.1/2020 Request to Purchase Council Land
8 September 2020	Land Activation – Oldham Street, Kapunda – Market Approach and Recommended Next Steps
17 September 2020	AUD13.1/2020 Land Activation – Oldham Street, Kapunda – Market Approach and Recommended Next Steps
22 September 2020	Compliance Matter at Buchfelde
27 October 2020	Compliance Matter at Buchfelde
17 November 2020	RTE-KRIE Water Scheme
24 November 2020	Land Activation – Oldham Street, Kapunda – Highest & Best Use Study and Recommended Next Steps
24 November 2020	Tenders for provision of External Audit Services
8 December 2020	Kapunda Tourist Park – Update, Grounds Lease Proposal
3 February 2021	Land Acquisition Freeling CWMS Lagoons
8 February 2021	Kidman International Exhibition Centre: Project Update and Land Opportunities
23 February 2021	Kidman International Exhibition Centre: Project Update and Land Opportunities
23 February 2021	Five Shillings Estate – Activation Status Report
23 March 2021	Design Response for the Kidman Experience project presentation
23 March 2021	Strategic Land Assemblage Presentation
14 April 2021	Dilapidated/ Damaged Private Buildings
27 April 2021	Strategic Land Assemblage near Roseworthy Township Expansion Area
3 May 2021	Land Activation – Oldham Street, Kapunda Land Sale Strategy
2 June 2021	Land Acquisition Freeling CWMS lagoons – Negotiations
22 June 2021	Land Activation Oldham Street, Kapunda – Community Use of Existing Buildings
22 June 2021	Transfer of Landowner Deed Obligations under Roseworthy Township Expansion Deeds

Community Land Management Plans (CLMP)

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.

Land that has been designated as community land must have a CLMP 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.

Community land management plans enable Council to audit land and property stocks and to formalise the use of all community land parcels.

The plans also assist the Leasing, Licensing and Permit process.

Council's community land management plans do not exist in isolation. They are underpinned by a wide range of legislation, by-laws, policies, strategies and plans.

A review was commenced of Councils Community Land Management Plans with a new format adopted by Council in September 2020 providing more detail than previous plans. The new format CLMP is in three parts; Introduction, to provide background and context to the document; General Provisions, provisions that apply to all parcels of community land; with Part Three being more specific to parcels or groups of parcels. Land is grouped into one of six categories with CLMP's. All three parts together form a Community Land Management Plan.

The review is ongoing for individual parcels with an amended Plan adopted for the Kapunda Historic Mine Site.

Community Land Management Plans are available on Council's website along with the Register of Community Land.

Human Resources

Council's human resource function is governed by a framework of legislative and organisational requirements that guides the way Council manages and supports its workforce. The key focus of human resources is recruitment, learning and development, industrial relations, workforce planning and related policy and procedure oversight.

Senior Executive Officer Remuneration

Light Regional Council's Senior Executive team is comprised of the Chief Executive Officer and five General Managers, with a base salary ranging from \$167k to \$258k as part of their overall remuneration package. Annual remuneration of Executive Officers, accounts for the total cost of all fixed remuneration items and is made up of the annual salary, Council superannuation contributions and benefits. Council maintains a Register of Remuneration, which is available for inspection at the Principal Office in Kapunda.

Workforce Demographics

Council has achieved a 22% internal placement rate, demonstrating the importance it places on investing in its current workforce and developing the skills and competencies of staff to support the achievement of Council's Vision. Total employees engaged at the end of the 2020/21 year were 103, comprising of both full time, part time and casual engagements.

When required, Council engages the use of casual staff, labour hire and specific contractors to accommodate for periods of extended leave or turnover within the workforce, ensuring the continuity of practices and the provision of services to a high standard.

Employee Categories	Male	Female
CEO	1	0
General Manager	4	1
Manager	3	6
Coordinator / Team Leader	17	6
Officer / Team Member	35	29
Total Employees	61	42
Total FTE	95.34	

Employees by Portfolio	Staff
Executive	2
Business and Finance	29
Economic Development	5
Governance	2
Strategy and Development	19
Infrastructure and Environment	48
Total Employees	103

Equal Employment Opportunity

Council continues to focus on its organisational effectiveness to be able to deliver responsive council services through the support and development of its people in a positive working environment.

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.

Enterprise Bargaining

Council's Enterprise Bargaining Agreements are formal documents that outline the working conditions for both Outdoor and Administrative employees, whilst providing employment security for staff and industrial stability for Council.

By providing staff with flexibility and stability, these agreements actively support Councils work towards having an adaptable and productive workforce that is appropriately skilled to provide effective and efficient services to the community.

In 2020/2021 Council successfully renegotiated Enterprise Agreements for both Outdoor and Administrative staff, demonstrating its commitment to supporting its workforce and identifying as an employer of choice to attract and retain highly skilled employees.

The Impact of COVID-19

The impact of COVID-19 has continued throughout 2020/2021. However, the ongoing support for online services and amended business processes that were established by Council at the start of the pandemic, have enabled Council to retain its workforce. Throughout 2020/2021, Council has continued to refine its business processes to align with new community expectation and to maintain responsiveness.

Rates

In proposing its rates for the 2020/2021 Financial Year, Council considered the Strategic Management Plan 2016-2020, the current economic climate, specific issues faced by the community, the budget requirements for the 2020/2021 financial year 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.

Methods Used to Value Land

All land within a Council area, 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 within the Council area. Council considers that this method of valuing land provides the fairest method of distributing the rates across all ratepayers because:

- Property value is 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; and
- As a measure of wealth, it most closely reflects the capacity of property owners to pay; and
- It accords with the taxation principle, that people should contribute to the community social and physical infrastructure, in accord with their capacity to pay, as measured by property wealth.

Other valuation methods available are site value (value of land only) and annual value (value of rental potential of property). These are not considered appropriate for Light Regional Council.

For 2020/2021 rating purposes Council adopted the valuations made by the Valuer-General as at 15 June 2020.

Impact of Rates

In 2020/2021 Council raised general rate revenue of \$16.632m in a total operating revenue budget of \$25.646m. Council also raised income by way of a separate Special Rate on one assessment and separate 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 modelling data used in the formulation of the 2020/2021 rates budget and provides comparative data for the previous two (2) financial years.

Financial Year	2018/2019	2019/2020	2020/2021	% Change on Previous Year
Total Capital Valuation	\$3,472,482,500	\$3,615,271,218	\$3,805,669,480	5.24%
Number of Rateable Assessments	7,856	7,945	8,033	1.11%
Total General Rate Revenue	\$ 15,838,560	\$ 15,948,009	\$16,632,639	4.29%
Refuse Service Charge	\$1,362,255	\$1,497,518	\$1,602,854	7.03%
CWMS Service Charge	\$1,329,600	\$1,414,725	\$1,492,050	5.47%
Regional Landscape Levy	\$333,214	\$341,410	\$342,802	0.41%
Other Rate Income	\$122,400	\$113,478	\$33,534	-70.45%

Rate in the Dollar

This table itemises by land use category, the movement in the rate in the dollar adopted by Council over a three- year period and illustrates the rates outcome for the 2020/2021 financial year.

Financial Year	2018/2019	2019/2020	2020/2021	2020/2021 Rate Revenue	Rate/\$ % Change on Previous Year	Weekly \$ Increase 2020/2021 Existing Assessments
Residential	0.0044794	0.0044794	0.0044794	\$7,481,620	Nil	\$1.17
Commercial Shop	0.0078390	0.0078390	0.0078390	\$113,575	Nil	\$1.01
Commercial Office	0.0078390	0.0078390	0.0078390	\$26,819	Nil	\$0.98
Commercial Other	0.0089588	0.0089588	0.0089588	\$868,718	Nil	\$1.37
Industrial Light	0.0123184	0.0123184	0.0123184	\$85,979	Nil	\$3.64
Industrial Other	0.0123184	0.0123184	0.0123184	\$1,455,428	Nil	\$4.90
Primary Production	0.0036283	0.0036283	0.0036283	\$6,104,626	Nil	\$2.26
Vacant Land	0.0078390	0.0078390	0.0078390	\$531,064	Nil	\$0.10
Other	0.0044794	0.0044794	0.0044794	\$60,849	Nil	\$2.82
Minimum Rate	\$875	\$875	\$875		Nil	

Application of Rate Rebates

As part of the Council's 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 in the Council area 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 \$0.670m for the reporting period (2019/2020 \$0.598m). Council's initiative to offer a 10% remission on rates to eligible ratepayers facing hardship due to the impact of the COVID-19 pandemic, contributed to the increase in rebates for the 2020/2021 financial year.

Financial Summary

Operating Result

Light Regional Council's (unadjusted) 2020/2021 operating surplus was \$1.365m, a decrease of \$0.084m compared to the 2019/2020 (unadjusted) surplus of \$1,449. The operating surplus result is \$1.818m greater than the adopted 2020/2021 budget deficit of \$0.453m as presented in Council's 2020/2021 Annual Business Plan.

Council recognises revenue as it is received. In recent years Light Regional Council has received certain grant receipts 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 of Council impacted by such receipts.

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

Council's 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 Council's 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 Council's continuing strategy.

Council's Operating Income for the year grew by \$0.582m to \$25.647m. This represents a 2.32% growth in revenue over the previous financial year. Compared with the previous year, rates revenue (inclusive of service charges for CWMS and refuse management) increased 4.07% due to increased capital valuations undertaken by the Valuer-General, increased number of assessments and service charges for CWMS and refuse; statutory charges increased 33.59% from 2020 due to a large number of high costs development applications received and an overall increase in the number of applications lodged in 2021; revenue from grants, subsidies and contributions decreased by 14.84%; and revenue from all other sources decreased by 9.98%.

Operating Expenses for the year increased by \$0.666m to \$24.282m. This is an increase of 2.82% over the previous financial year. Compared with the previous year, employee costs increased 2.34%; materials, contracts and other expenses expenditure increased by 5.05%; finance costs decreased by 10.73% due to lower interest rates and depreciation increased by 2.33%.

Council's Net Surplus, including capital revenues, asset adjustments and physical resources received free of charge, was \$6.144m, an increase of \$2.757m or 81.4% over the previous year's result.

Financial Year	2021	2020	2019	2018	2017
Operating Surplus / (Deficit) \$ '000	\$1,365	\$1,449	\$737	\$1,529	\$515
Financial Assistance / Other Grants \$'000	(\$593)	(\$504)	(\$484)	(\$429)	\$630
Adjusted Operating Surplus / (Deficit) \$'000	\$771	\$945	\$253	\$1,100	\$1,145
Year on Year Change \$ '000	(\$174)	\$692	(\$792)	(\$45)	\$1,105
Year on Year Change %	(18%)	274%	(76%)	(4%)	2763%

Cash Position

Cash and Cash Equivalent assets increased to \$0.764m from \$0.149m in 2021. 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 investments during the year.

Capital Expenditure

Capital investment in community infrastructure was \$9.873m for the 2020/2021 financial year. This is a decrease from 2019/2020 capital investment of \$10.582m by \$0.709m or 6.7% resulting from increased Accelerated Infrastructure Works during the 2019/2020 period.

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

Borrowings

Council's total borrowings as of 30 June 2021 were \$25.643m (30 June 2020 \$25.9m). Fixed rate interest loans total \$9.875m (38% of total debt) (2020: \$10.262m and 40% of total debt), variable rate interest loans total \$15.768m (62% of total debt) (2020: \$15.526m and 60% of total debt) including lease liabilities.

Borrowings included Cash Advance Debentures of \$11.3m of funding relating to the development of the Gawler Water Reuse Scheme and \$10.392m used by Council as of 30 June 2021 to fund the Accelerated Infrastructure Program.

Council has an undrawn Cash Advance Debenture facility of \$5.945m as of 30 June 2021 with the Local Government Finance Authority.

The following General Purpose Financial Statements as of 30 June 2021 and notes provide detailed information concerning the financial affairs of Light Regional Council.



Financial Statements



Light Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021

Respecting the Past, Creating our Future.



General Purpose Financial Statements
for the year ended 30 June 2021

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General Purpose Financial Statements
for the year ended 30 June 2021

Certification of Financial Statements

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

In our opinion:

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



Brian Carr
Chief Executive Officer

23 November 2021



Bill O'Brien
Mayor

23 November 2021

Light Regional Council

General Purpose Financial Statements

for the year ended 30 June 2021

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 2021.

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 Balance Sheet**
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.

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*.

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 2021

\$ '000	Notes	2021	2020
Income			
Rates	2a	21,975	21,115
Statutory Charges	2b	688	515
User Charges	2c	441	398
Grants, Subsidies and Contributions	2g	1,893	2,223
Investment Income	2d	28	33
Reimbursements	2e	305	409
Other income	2f	317	372
Total Income		25,647	25,065
Expenses			
Employee costs	3a	8,905	8,701
Materials, Contracts and Other Expenses	3b	8,679	8,262
Depreciation, Amortisation and Impairment	3c	5,895	5,761
Finance Costs	3d	774	867
Net loss - Equity Accounted Council Businesses	19(a)	29	25
Total Expenses		24,282	23,616
Operating Surplus / (Deficit)		1,365	1,449
Physical Resources Received Free of Charge	2i	3,255	379
Asset Disposal & Fair Value Adjustments	4	(1,719)	(1,867)
Amounts Received Specifically for New or Upgraded Assets	2g	3,243	3,426
Net Surplus / (Deficit)		6,144	3,387
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	115	3,492
Share of Other Comprehensive Income - Equity Accounted Council Businesses	19	36	38
Total Amounts which will not be reclassified subsequently to operating result		151	3,530
Total Other Comprehensive Income		151	3,530
Total Comprehensive Income		6,295	6,917

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

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	764	149
Trade & Other Receivables	5b	2,404	2,414
Inventories	5c	6	9
Total current assets		<u>3,174</u>	<u>2,572</u>
Non-current assets			
Financial Assets	6a	21,827	21,858
Equity Accounted Investments in Council Businesses	6b	2,224	2,217
Other Non-Current Assets	6c	6,280	9,215
Infrastructure, Property, Plant & Equipment	7a(i)	212,966	204,335
Total non-current assets		<u>243,297</u>	<u>237,625</u>
TOTAL ASSETS		<u>246,471</u>	<u>240,197</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	3,150	3,181
Borrowings	8b	771	688
Provisions	8c	2,451	2,173
Total Current Liabilities		<u>6,372</u>	<u>6,042</u>
Non-Current Liabilities			
Borrowings	8b	24,872	25,212
Provisions	8c	204	215
Total Non-Current Liabilities		<u>25,076</u>	<u>25,427</u>
TOTAL LIABILITIES		<u>31,448</u>	<u>31,469</u>
Net Assets		<u>215,023</u>	<u>208,728</u>
EQUITY			
Accumulated surplus		42,225	36,741
Asset revaluation reserves	9a	168,669	168,554
Other reserves	9b	4,129	3,433
Total Council Equity		<u>215,023</u>	<u>208,728</u>
Total Equity		<u>215,023</u>	<u>208,728</u>

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

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2021					
Balance at the end of previous reporting period		36,741	168,554	3,433	208,728
Adjustments (Correction of Prior Period Errors)		–	–	–	–
Adjustments due to the adoption of new Accounting Standards		–	–	–	–
Restated opening balance		36,741	168,554	3,433	208,728
Net Surplus / (Deficit) for Year		6,144	–	–	6,144
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	115	–	115
- Share of OCI - Equity Accounted Council Businesses		36	–	–	36
- Net movements Other Reserves		(696)	–	696	–
Other comprehensive income		(660)	115	696	151
Total comprehensive income		5,484	115	696	6,295
Balance at the end of period		42,225	168,669	4,129	215,023
2020					
Balance at the end of previous reporting period		33,160	165,062	3,590	201,812
Adjustments (Correction of Prior Period Errors)		–	–	–	–
Adjustments due to the adoption of new Accounting Standards		(1)	–	–	(1)
Restated opening balance		33,159	165,062	3,590	201,811
Net Surplus / (Deficit) for Year		3,387	–	–	3,387
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	3,492	–	3,492
- Share of OCI - Equity Accounted Council Businesses		38	–	–	38
- Net movements Other Reserves		157	–	(157)	–
Other comprehensive income		195	3,492	(157)	3,530
Total comprehensive income		3,582	3,492	(157)	6,917
Balance at the end of period		36,741	168,554	3,433	208,728

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 2021

\$ '000	Notes	2021	2020
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		22,075	20,859
Statutory Charges		694	521
User Charges		458	426
Grants, Subsidies and Contributions (operating purpose)		1,893	2,223
Investment Receipts		28	33
Reimbursements		322	429
Other Receipts		1,789	2,681
<u>Payments</u>			
Finance Payments		(774)	(867)
Payments to Employees		(8,852)	(8,496)
Payments for Materials, Contracts & Other Expenses		(10,079)	(9,817)
Net cash provided by (or used in) Operating Activities	11b	<u>7,554</u>	<u>7,992</u>
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		3,243	3,426
Sale of Replaced Assets		54	805
Sale of Surplus Assets		120	-
Repayments of Loans by Community Groups		30	29
Distributions Received from Equity Accounted Council Businesses		36	37
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(2,671)	(4,539)
Expenditure on New/Upgraded Assets		(7,202)	(6,043)
Capital contributed to Equity Accounted Council Businesses		(36)	(38)
Net cash provided (or used in) investing activities		<u>(6,426)</u>	<u>(6,323)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayments of Borrowings		(402)	(1,540)
Repayment of Finance Lease Liabilities		(99)	(59)
Repayment of Bonds & Deposits		(12)	(7)
Net Cash provided by (or used in) Financing Activities		<u>(513)</u>	<u>(1,606)</u>
Net Increase (Decrease) in Cash Held		<u>615</u>	<u>63</u>
plus: Cash & Cash Equivalents at beginning of period		149	86
Cash and cash equivalents held at end of period	11a	<u>764</u>	<u>149</u>

Additional Information:

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

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

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Notes to the Financial Statements

for the year ended 30 June 2021

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

1.4 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 is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 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:

continued on next page ...

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Notes to the Financial Statements

for the year ended 30 June 2021

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

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 & Equipment

6.1 Initial Recognition

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

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

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	\$5000

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

Building & Other Structures

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

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

Infrastructure

Roads – Sealed	12 to 70 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.

(9) Employee Benefits

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Light Regional Council

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

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 1.31% (2020: 1.29%)

Weighted avg. settlement period 1.24 years (2020: 1.24 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 Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(10) 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

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

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Light Regional Council

Notes to the Financial Statements for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

ii) Lease Liabilities

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

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

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

(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)** 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

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

Amendments to AASB 101 and AASB 108 Definition of Material

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

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

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

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10 and AASB 2017-5)

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

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and associated standards.

(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 impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in this financial report.

The financial impacts are a direct result of either Council's response to the pandemic or due to the mandatory shut downs as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

The impacts on the Council's financial performance and financial position related to financial assistance measures in the form of temporary suspension of fines, penalties, interest and rent (including debt recovery actions). Covid Stimulus programs including Community Support, Business 2 Business, Destination Branding and Tourism Barossa totalled \$144,000. Covid expenditure for PPE and upgrade of equipment for Council meetings cost \$68,000.

Council estimates that the reduction in revenue resulted in a decrease of approximately \$87,000 in the 2020/21 net surplus. It is not expected that further financial impacts will flow into the 2021/22 financial year.

Council has considered the consequences of COVID-19 and other events and conditions, and it has determined 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 the Financial Statements

for the year ended 30 June 2021

Note 2. Income

\$ '000	2021	2020
(a) Rates		
General Rates		
General Rates	17,302	16,474
Less: Mandatory Rebates	(365)	(359)
Less: Discretionary Rebates, Remissions & Write Offs	(233)	(167)
Total General Rates	16,704	15,948
Other Rates (Including Service Charges)		
Natural Resource Management Levy	342	341
Waste Collection	1,603	1,498
Community Wastewater Management Systems	1,492	1,414
Separate & Special Rates	1,800	1,800
Total Other Rates (Including Service Charges)	5,237	5,053
Other Charges		
Penalties for Late Payment	34	102
Legal & Other Costs Recovered	–	12
Total Other Charges	34	114
Total Rates	21,975	21,115
(b) Statutory Charges		
Development Act Fees	403	254
Health & Septic Tank Inspection Fees	75	48
Animal Registration Fees & Fines	172	184
Other Licences, Fees & Fines	2	2
Food Inspection	3	2
Rates Searches	33	25
Total Statutory Charges	688	515
(c) User Charges		
Cemetery/Crematoria Fees	26	29
Commercial Activity Revenue	216	162
Hall & Equipment Hire	64	49
Sales - General	6	5
Sundry	127	153
Waste Management	2	–
Total User Charges	441	398

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(d) Investment Income		
Interest on Investments		
- Loans to Community Groups	15	16
Interest on Asset Holding Costs	13	17
Total Investment Income	28	33
(e) Reimbursements		
Private Works	22	97
Other	283	312
Total Reimbursements	305	409
(f) Other income		
Rebates Received	52	40
Sundry	-	57
Workers Compensation Bonus	192	176
Bonuses Received from Local Government related Entities	73	76
Other	-	23
Total Other income	317	372
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	3,243	3,426
Total Amounts Received Specifically for New or Upgraded Assets	3,243	3,426
Other Grants, Subsidies and Contributions	34	787
Untied - Financial Assistance Grant	1,071	664
Roads to Recovery	636	635
Library and Communications	110	108
Immunisation Grant	21	29
Sundry	21	-
Total Other Grants, Subsidies and Contributions	1,893	2,223
Total Grants, Subsidies, Contributions	5,136	5,649

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

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(i) Sources of grants		
Commonwealth Government	4,274	4,377
State Government	679	1,132
Other	183	140
Total	5,136	5,649
(ii) Individually Significant Items		
Grant Commission (FAG) Grant in Advance Recognised as Income	593	504
<p>Council received \$0.593m of its 2021/2022 financial year FAG grant allocation in June 2021. This amount is recorded as income for the 2020/2021 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 2020/2021.</p>		
(h) Conditions over Grants & Contributions		
<p>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:</p>		
Unexpended at the close of the previous reporting period	1,027	596
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Infrastructure	(620)	–
Heritage & Cultural Services	–	(186)
Other	(7)	–
Recreation	–	(10)
Subtotal	(627)	(196)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Heritage & Cultural Services	33	–
Recreation	228	127
Roads Infrastructure	325	500
Subtotal	586	627
Unexpended at the close of this reporting period	986	1,027
Net increase (decrease) in assets subject to conditions in the current reporting period	(41)	431

Notes to the Financial Statements
for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(i) Physical Resources Received Free of Charge		
Land & Improvements	1	379
Roads, Bridges & Footpaths	2,539	–
Stormwater Drainage	562	–
Buildings	55	–
Traffic Control	91	–
Community Waste Management System	7	–
<u>Total Physical Resources Received Free of Charge</u>	<u>3,255</u>	<u>379</u>

Notes to the Financial Statements for the year ended 30 June 2021

Note 3. Expenses

\$ '000	Notes	2021	2020
(a) Employee costs			
Salaries and Wages		7,898	7,799
Employee Leave Expense		1,175	1,160
Superannuation - Defined Contribution Plan Contributions	18	667	651
Superannuation - Defined Benefit Plan Contributions	18	108	110
Workers' Compensation Insurance		393	348
Income Protection Insurance		140	128
Less: Capitalised and Distributed Costs		(1,476)	(1,495)
Total Operating Employee Costs		8,905	8,701
Total Number of Employees (full time equivalent at end of reporting period)		96	94
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		13	21
Bad and Doubtful Debts		16	14
Elected Members' Expenses		244	254
Operating Lease Rentals - Non-Cancellable Leases	17		
- Minimum Lease Payments		67	-
Lease Expense - Low Value Assets / Short Term Leases		-	28
Subtotal - Prescribed Expenses		340	317
(ii) Other Materials, Contracts and Expenses			
Contractors		2,873	2,999
Energy		346	336
Maintenance		570	413
Legal Expenses		317	186
Levies Paid to Government - NRM levy		334	332
Levies - Other		29	36
Parts, Accessories & Consumables		424	340
Professional Services		1,077	658
Sundry		217	171
Advertising		78	82
Bank Charges		61	58
Insurance		272	260
Printing & Stationery		74	88
Subscriptions/Membership Fees		129	137
Telephone & Internet		157	185
Water Charges		240	231
Rates & Taxes		33	17
Staff Training & Development		141	107
Management Fees & Contributions		329	523
Plants & Motor Vehicles Running Costs		558	556
Gawler Water Reuse Scheme Water Purchases		338	457
Less: Capitalised and Distributed Costs		(258)	(227)
Total Materials, Contracts and Other Expenses		8,679	8,262

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses (continued)

\$ '000	2021	2020
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	810	814
Infrastructure		
- CWMS	411	421
- Roads, Bridges, Footpaths	3,941	3,906
- Traffic Control	108	94
Plant & Equipment	487	420
Furniture & Fittings	38	45
Right-of-use Assets	100	61
Subtotal	5,895	5,761
Total Depreciation, Amortisation and Impairment	5,895	5,761
(d) Finance Costs		
Interest on Loans	767	862
Interest on Leases	7	5
Total Finance Costs	774	867

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2021	2020
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	54	805
Less: Carrying Amount of Assets Sold	(200)	(1,584)
Gain (Loss) on Disposal	(146)	(779)
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	120	-
Less: Carrying Amount of Assets Sold	(1,693)	(1,088)
Gain (Loss) on Disposal	(1,573)	(1,088)
Net Gain (Loss) on Disposal or Revaluation of Assets	(1,719)	(1,867)

Notes to the Financial Statements
for the year ended 30 June 2021

Note 5. Current Assets

\$ '000	2021	2020
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	764	149
Total Cash & Cash Equivalent Assets	764	149
(b) Trade & Other Receivables		
Rates - General & Other	1,778	1,878
Debtors - General	310	357
GST Recoupment	177	130
Prepayments	72	43
Loans to Community Organisations	32	31
Sundry	82	22
Subtotal	2,451	2,461
Less: Allowance for Doubtful Debts	(47)	(47)
Total Trade & Other Receivables	2,404	2,414
(c) Inventories		
Stores & Materials	6	9
Total Inventories	6	9

Notes to the Financial Statements

for the year ended 30 June 2021

Note 6. Non-Current Assets

\$ '000	Notes	2021	2020
(a) Financial Assets			
Receivables			
Loans to Community Organisations		299	330
Gawler Water Reuse Scheme		21,528	21,528
Total Receivables		<u>21,827</u>	<u>21,858</u>
Total Financial Assets		<u>21,827</u>	<u>21,858</u>
(b) Equity Accounted Investments in Council Businesses			
Gawler River Floodplain Management Authority	19	2,224	2,217
Total Equity Accounted Investments in Council Businesses		<u>2,224</u>	<u>2,217</u>
(c) Other Non-Current Assets			
Other			
Capital Works-in-Progress		1,219	4,151
Other *		5,061	5,064
Total Other		<u>6,280</u>	<u>9,215</u>
Total Other Non-Current Assets		<u>6,280</u>	<u>9,215</u>

(*) Represents the construction costs of the Freeling Agriculture, Recreation and Multi-Use (FARM) Centre. When the Sale Agreement is executed ownership will transfer to the Trustee for the Freeling Agricultural Centre Unit Trust. This will likely occur within the next 12 months in association with securing a Naming Rights partner.

Notes to the Financial Statements
for the year ended 30 June 2021

Note 7. Infrastructure, Property, Plant & Equipment

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

	as at 30/06/20										Asset movements during the reporting period										as at 30/06/21									
	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset New / Upgrade	Asset Additions / Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Physical Resources Received Free of Charge	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount													
Land - Other	2	10,630	377	-	11,007	-	-	-	-	-	-	-	5	28,367	542	-	28,909													
Land - Community	3	17,720	-	-	17,720	165	-	-	-	-	1	-	12	-	-	-	-													
Buildings & Other Structures	2	23,593	472	(15,093)	8,972	57	-	(520)	(810)	-	-	-	-	50,716	2,862	(29,789)	23,789													
Buildings & Other Structures	3	28,561	680	(14,715)	14,526	1,582	15	(115)	-	-	55	-	25	-	-	-	-													
Infrastructure																														
- CWMs	3	23,048	489	(8,325)	15,212	21	-	(2)	(411)	-	6	-	46	23,089	517	(8,733)	14,873													
- Roads, Bridges, Footpaths	3	164,221	21,562	(54,013)	131,770	7,189	2,799	(1,191)	(3,941)	-	3,101	-	18	161,032	34,651	(55,937)	139,746													
- Traffic Control	3	1,572	542	(747)	1,367	109	31	(7)	(108)	-	91	-	9	1,654	682	(845)	1,490													
Plant & Equipment		808	3,958	(1,562)	3,204	558	213	(56)	(487)	-	-	-	-	684	4,729	(1,981)	3,432													
Furniture & Fittings		509	723	(785)	447	66	-	-	(38)	-	-	-	-	505	788	(821)	473													
Right-of-Use Assets		170	-	(60)	110	-	244	-	(100)	-	-	-	-	414	-	(160)	254													
Total Infrastructure, Property, Plant & Equipment		270,832	28,803	(95,300)	204,335	9,747	3,302	(1,891)	(5,895)	-	3,254	-	115	266,461	44,771	(98,266)	212,966													
Comparatives		261,753	26,042	(86,968)	200,827	3,926	4,064	(2,672)	(5,761)	(4)	379	(1,982)	5,474	270,847	26,803	(95,301)	204,349													

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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 the Financial Statements

for the year ended 30 June 2021

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 have been 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 and revalued during 2019 by Tonkin Consulting, Level 2, 170 Frome Street, Adelaide SA 5000. The useful life, replacement cost, written down value and remaining useful life of transportation assets were reinstated in Council's asset management system by Council Officers as at 1 July 2018.

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 the Financial Statements

for the year ended 30 June 2021

Note 8. Liabilities

\$ '000	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(a) Trade and Other Payables				
Goods & Services	1,500	–	1,274	–
Payments Received in Advance	985	–	1,027	–
Accrued Expenses - Employee Entitlements	40	–	220	–
Accrued Expenses - Other	372	–	417	–
Deposits, Retentions & Bonds	197	–	209	–
Other	56	–	34	–
<u>TOTAL Trade and Other Payables</u>	<u>3,150</u>	<u>–</u>	<u>3,181</u>	<u>–</u>

\$ '000	Notes	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(b) Borrowings					
Loans		680	3,014	644	3,694
Cash Advance Debentures		–	21,692	–	21,450
Lease Liabilities	17b	91	166	44	68
<u>TOTAL Borrowings</u>		<u>771</u>	<u>24,872</u>	<u>688</u>	<u>25,212</u>

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

(c) Provisions

Employee Entitlements (including oncosts)	2,451	204	2,173	215
<u>TOTAL Provisions</u>	<u>2,451</u>	<u>204</u>	<u>2,173</u>	<u>215</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 9. Reserves

\$ '000	as at 30/06/20		Transfers	Impairments	as at 30/06/21	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset Revaluation Reserve						
Land - Other	26,458	17	-	-	26,475	
Buildings & Other Structures	21,054	25	-	-	21,079	
Infrastructure						
- CWMS	9,358	46	-	-	9,404	
- Roads, Bridges, Footpaths	110,008	18	-	-	110,026	
- Traffic Control	636	9	-	-	645	
Plant & Equipment	775	-	-	-	775	
Furniture & Fittings	1	-	-	-	1	
JV's / Associates - Other Comprehensive Income	264	-	-	-	264	
Total Asset Revaluation Reserve	168,554	115	-	-	168,669	
Comparatives	165,062	3,492	-	-	168,554	

\$ '000	as at 30/06/20		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/21	
	Opening Balance					Closing Balance	
(b) Other Reserves							
Quarry Rehabilitation	253	-	-	-	-	253	
CWMS Infrastructure	2,562	739	(40)	-	-	3,261	
Kingsford Industrial Estate	587	-	-	-	-	587	
Park Range Estate Open Space	31	-	(3)	-	-	28	
Total Other Reserves	3,433	739	(43)	-	-	4,129	
Comparatives	3,590	120	(277)	-	-	3,433	

Notes to the Financial Statements

for the year ended 30 June 2021

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.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 10. Assets Subject to Restrictions

\$ '000	2021	2020
<p>The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.</p>		
Infrastructure, Property, Plant & Equipment		
Soldiers Memorial Hall - Kapunda	240	244
Historical Museum - Kapunda	2,641	2,690
Mine Chimney Site - Kapunda	24	24
Cemetery Reserve - Kapunda	31	31
Dutton Park - Kapunda	1,000	1,749
Swimming Centre - Kapunda	549	591
Herald Building - Kapunda	568	579
Thompson Building - Kapunda	320	325
Senior Citizens Clubrooms - Kapunda	1,080	1,112
Institute - Freeling	1,921	1,966
Recreation Parklands - Freeling	287	289
Cemetery Reserve - Freeling	59	60
Cemetery Reserve - Greenock	219	219
Institute - Greenock	822	819
Recreation Parklands - Greenock	1,059	1,015
Adelaide Soaring Club - Buchfelde	1,600	1,600
Recreation Parklands - Roseworthy	420	415
Institute - Wasleys	1,129	1,075
Recreation Parklands - Wasleys	685	333
Hewett Centre - Hewett	5,072	5,189
Total Infrastructure, Property, Plant & Equipment	19,726	20,325
Total Assets Subject to Externally Imposed Restrictions	19,726	20,325

Notes to the Financial Statements

for the year ended 30 June 2021

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
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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 Balance Sheet as follows:

Total Cash & Equivalent Assets	5	764	149
Balances per Statement of Cash Flows		<u>764</u>	<u>149</u>

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

Net Surplus/(Deficit)		6,144	3,387
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		5,895	5,761
Equity Movements in Equity Accounted Investments (Increase)/Decrease		29	25
Non-Cash Asset Acquisitions		(3,255)	(379)
Grants for capital acquisitions treated as Investing Activity		(3,243)	(3,426)
Net (Gain) Loss on Disposals		1,719	1,867
		<u>7,289</u>	<u>7,235</u>
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		11	302
Net (Increase)/Decrease in Inventories		3	4
Net (Increase)/Decrease in Other Assets		15	(1)
Net Increase/(Decrease) in Trade & Other Payables		(31)	202
Net Increase/(Decrease) in Unpaid Employee Benefits		267	250
Net Cash provided by (or used in) operations		<u>7,554</u>	<u>7,992</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical Resources Received Free of Charge	21	3,255	379
Total Non-Cash Financing and Investing Activities		<u>3,255</u>	<u>379</u>

(d) Financing Arrangements

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

Bank Overdrafts		20	20
Corporate Credit Cards		32	37
LGFA Cash Advance Debenture Facility		7,702	11,695

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

Light Regional Council

Notes to the Financial Statements
for the year ended 30 June 2021

Note 12(a). Functions

\$ '000	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions/Activities										
Business Undertakings	481	454	1,434	1,372	(953)	(918)	–	(338)	24,877	24,228
Community Services	285	183	1,616	1,245	(1,331)	(1,062)	21	76	2,493	2,430
Culture	117	53	828	827	(711)	(774)	131	–	14,946	14,566
Economic Development	4	5	1,459	1,093	(1,455)	(1,088)	7	–	525	511
Environment	20	30	2,337	2,409	(2,317)	(2,379)	28	9	7,709	7,514
Recreation	1	76	1,611	1,656	(1,610)	(1,580)	–	–	21,005	20,472
Regulatory Services	580	449	1,786	1,555	(1,206)	(1,106)	–	–	120	117
Transport & Communication	1,084	1,091	5,909	6,150	(4,825)	(5,059)	1,084	1,035	164,302	160,131
Council Administration	23,075	22,724	7,302	7,309	15,773	15,415	622	1,441	10,494	10,228
Total Functions/Activities	25,647	25,065	24,282	23,616	1,365	1,449	1,893	2,223	246,471	240,197

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 the Financial Statements

for the year ended 30 June 2021

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.

Light Regional Council

Notes to the Financial Statements for the year ended 30 June 2021

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 0.30% (2020: 0.45%). Council did not hold any short term deposits during 2021.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.42% (2020: 0.43%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

Liabilities - Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable by 6 monthly instalments of principle and interest; interest is charged at fixed rates between 4.05% and 5.70% (2020: 4.05% and 5.70%) and a variable rates between 1.30% and 2.05% (2020: 2.20%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
2021					
Cash & Cash Equivalents	766	–	–	766	764
Receivables	2,300	21,528	–	23,828	23,828
Other Financial Assets	45	199	163	407	331
Total Financial Assets	3,111	21,727	163	25,001	24,923
Financial Liabilities					
Payables	2,165	–	–	2,165	2,165
Current Borrowings	943	–	–	943	771
Non-Current Borrowings	–	23,590	2,108	25,698	24,872
Total Financial Liabilities	3,108	23,590	2,108	28,806	27,808
2020					
Cash & Cash Equivalents	149	–	–	149	149
Receivables	2,356	21,528	–	23,884	23,868
Other Financial Assets	31	330	–	361	361
Total Financial Assets	2,536	21,858	–	24,394	24,378
Financial Liabilities					
Payables	2,154	–	–	2,154	2,154
Current Borrowings	873	–	–	873	688
Non-Current Borrowings	–	23,938	2,291	26,229	25,212
Total Financial Liabilities	3,027	23,938	2,291	29,256	28,054

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

\$ '000	2021		2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	1.86%	15,768	2.20%	15,525
Fixed Interest Rates	4.24%	9,875	4.36%	10,375
		25,643		25,900

Net Fair Value

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

Risk Exposures

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

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

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

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

Notes to the Financial Statements
for the year ended 30 June 2021

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2021	2020
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	584	–
Infrastructure	6,714	1,405
Plant & Equipment	343	–
Information Technology	115	–
	<u>7,756</u>	<u>1,405</u>
These expenditures are payable:		
Not later than one year	<u>7,756</u>	<u>1,405</u>
	<u>7,756</u>	<u>1,405</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Financial Indicators

\$ '000	Indicator 2021	Indicators 2020	Indicators 2019
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	5%	6%	3%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities	25%	28%	32%
Total Operating Income			
<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>			
Adjustments to Ratios			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
Adjusted Operating Surplus Ratio			
Operating Surplus	5%	6%	3%
Total Operating Income			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities	25%	28%	32%
Total Operating Income			
3. Asset Renewal Funding Ratio			
Net Asset Renewals	94%	125%	81%
Infrastructure & Asset Management Plan required expenditure			
<i>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.</i>			

continued on next page ...

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Notes to the Financial Statements
for the year ended 30 June 2021

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio

<table border="1"> <caption>Operating Surplus Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>3</td> </tr> <tr> <td>2020</td> <td>6</td> </tr> <tr> <td>2021</td> <td>5</td> </tr> </tbody> </table>	Year	Ratio %	2019	3	2020	6	2021	5	<p>Purpose of operating surplus ratio</p>	<p>Commentary on 2020/21 result</p>
	Year	Ratio %								
2019	3									
2020	6									
2021	5									
<p>This indicator is to determine the percentage the operating revenue varies from operating expenditure</p>	<p>2020/21 ratio 5%</p> <p>The lower 2020/21 Operating Surplus Ratio is due to: - higher than expected income relating to Statutory Charges and Grant Funding income - postponed operational projects due to COVID-19 - lower than anticipated expenditure for contributions due to the write back of accrued expenses relating to the Streetlighting Project not realised.</p>									

2. Net Financial Liabilities Ratio

<table border="1"> <caption>Net Financial Liabilities Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>32</td> </tr> <tr> <td>2020</td> <td>28</td> </tr> <tr> <td>2021</td> <td>25</td> </tr> </tbody> </table>	Year	Ratio %	2019	32	2020	28	2021	25	<p>Purpose of net financial liabilities ratio</p>	<p>Commentary on 2020/21 result</p>
	Year	Ratio %								
2019	32									
2020	28									
2021	25									
<p>This indicator shows the significance of the net amount owed to others, compared to operating revenue</p>	<p>2020/21 ratio 25%</p> <p>The favourable decrease in the 2020/2021 Net Financial Liabilities Ratio is due to a reduction in borrowings for the financial year and the increase in operating revenue due to Statutory charges and grant funding income.</p>									

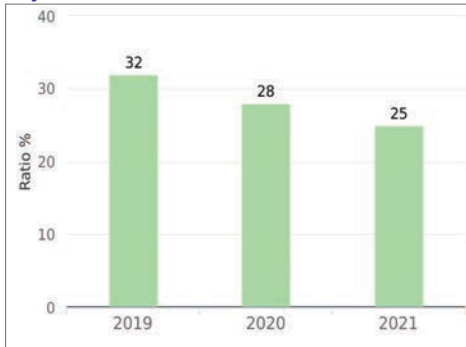
Adjusted Operating Surplus Ratio

<table border="1"> <caption>Adjusted Operating Surplus Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>3</td> </tr> <tr> <td>2020</td> <td>6</td> </tr> <tr> <td>2021</td> <td>5</td> </tr> </tbody> </table>	Year	Ratio %	2019	3	2020	6	2021	5	<p>Purpose of adjusted operating surplus ratio</p>	<p>Commentary on 2020/21 result</p>
	Year	Ratio %								
2019	3									
2020	6									
2021	5									
<p>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</p>	<p>2020/21 ratio 5%</p> <p>The adjusted Operating Surplus ratio has been calculated after adjusting for the distortions resulting from the differences between untied financial assistance grants received (\$1,070,542) and the grant entitlements (\$980,989).</p>									

Notes to the Financial Statements
for the year ended 30 June 2021

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 2020/21 result

2020/21 ratio	
2020/21 ratio	25%

The Adjusted Net Financial Liabilities Ratio takes into account the effect of the funding timing differences noted in the Adjusted Opening Surplus Ratio.

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 2020/21 result

2020/21 ratio	
2020/21 ratio	94%

The 2020/2021 Asset Renewal Funding Ratio has reduced as the increased result of 2019/2020 being influenced by the Accelerated Infrastructure Program.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 16. Uniform Presentation of Finances

\$ '000	2021	2020
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	25,647	25,065
less Expenses	(24,282)	(23,616)
Operating Surplus / (Deficit)	1,365	1,449
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,671)	(4,539)
add back Depreciation, Amortisation and Impairment	5,895	5,761
add back Proceeds from Sale of Replaced Assets	54	805
	3,278	2,027
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(7,202)	(6,043)
add back Amounts Received Specifically for New and Upgraded Assets	3,243	3,426
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	120	-
	(3,839)	(2,617)
Net Lending / (Borrowing) for Financial Year	804	859

Notes to the Financial Statements

for the year ended 30 June 2021

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
2021			
Opening balance	71	39	110
Additions to right-of-use assets	–	244	244
Depreciation charge	(17)	(83)	(100)
Balance at 30 June	54	200	254
2020			
Opening balance	–	83	83
Additions to right-of-use assets	87	–	87
Depreciation charge	(16)	(44)	(60)
Balance at 30 June	71	39	110

(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	2021	2020
Balance at 1 July	111	84
Additions	244	87
Accretion of interest	8	5
Payments	(107)	(65)
Balance at 30 June	256	111
Classified as:		
Current	90	43
Non Current	166	68

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	100	60
Interest expense on lease liabilities	8	5
Total amount recognised in profit or loss	108	65

continued on next page ...

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Notes to the Financial Statements

for the year ended 30 June 2021

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.

(i) 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	2021	2020
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	137	85
Later than one year and not later than 5 years	435	336
Later than 5 years	5,080	872
	<u>5,652</u>	<u>1,293</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 18. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2020/21; 9.50% in 2019/20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019/20) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(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 Willis Towers Watson as at 1 April 2021. On 11 June 2021, Louise Campbell issued a Funding and Solvency Certificate effective from 1 April 2021 to 31 March 2026. She also issued a Benefit Certificate covering the Local Super sub-plan effective 1 April 2021 to 31 March 2026. 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 the Financial Statements

for the year ended 30 June 2021

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	
	2021	2020	2021	2020
Council's Share of Net Income				
Joint Ventures	(29)	(25)	2,224	2,217
Total Council's Share of Net Income	(29)	(25)	2,224	2,217

((a)i) Joint Ventures, Associates and Joint Operations

(a) Carrying Amounts

\$ '000	Principal Activity	2021	2020
Gawler River Floodplain Management Authority (GRFMA)	Flood mitigation	2,224	2,217
Total Carrying Amounts - Joint Ventures & Associates		2,224	2,217

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	
	2021	2020	2021	2020	2021	2020
Gawler River Floodplain Management Authority (GRFMA)	10.17%	10.01%	10.17%	10.01%	16.70%	16.70%

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. Interests in Other Entities (continued)

(c) Movement in Investment in Joint Venture or Associate

\$ '000	Gawler River Floodplain Management Authority (GRFMA)	
	2021	2020
Opening Balance	2,217	2,204
Share in Operating Result	(29)	(25)
Share in Other Comprehensive Income	36	38
Council's Equity Share in the Joint Venture or Associate	2,224	2,217

(d) Summarised Financial Information of the Equity Accounted Business

Statement of Financial Position

Cash and Cash Equivalents	170	152
Other Current Assets	49	32
Non-Current Assets	21,690	22,011
Total Assets	21,909	22,195
Net Assets	21,909	22,195

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 & Discontinued Operations

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

Notes to the Financial Statements for the year ended 30 June 2021

Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

The following assets and liabilities do not qualify for recognition in the Balance Sheet, 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 \$2,169,147 (2020: \$2,261,089) 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

Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

COVID-19 has been classified as a global pandemic by the World Health Organisation and has continued widely in 2021. Measures taken by the Federal and State governments have affected South Australia's economic activity and Council's operations.

At this stage, the financial impacts on Council's operations have not been significant and Council does not expect that further financial impacts to flow into the 2021/22 financial year to be significant. We refer to note 1 (17) providing details of the financial impacts caused by COVID-19.

Notes to the Financial Statements

for the year ended 30 June 2021

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, 46 persons were paid the following total compensation:

\$ '000	2021	2020
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	4,032	3,980
Long-Term Benefits	95	91
Termination Benefits	44	34
Total	4,171	4,105

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	52	50
Total	52	50

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 Eleven (11) KMP are involved with the following Community organisations: Freeling Recreation Park Committee, Gawler Eagles Football Club, Greenock Centenary Park Management Committee, Kapunda Netball Club, Kapunda Business Alliance, Kapunda Mural Committee, Lutheran Netball Club Gawler, Pines Reserve Committee, Riverton Town Committee, Barossa Tourism, U3A, Rotary Club of Kapunda, Truro and Districts Association and EKHAAC. 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 \$128,700 in financial year 2020/2021 to these organisations by way of management fees, grants and discretionary rate rebates.



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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 2021, 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 2021, 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.



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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 24th day of November 2021



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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 2020 to 30 June 2021 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 2020 to 30 June 2021.

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.



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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 2020 to 30 June 2021. 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 24th day of November 2021

General Purpose Financial Statements
for the year ended 30 June 2021

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Light Regional Council for the year ended 30 June 2021, 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*.



Brian Carr
Chief Executive Officer
23 November 2021



Ross Haslam
Presiding Member, Audit Committee
23 November 2021



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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 2021, 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 31th October 2021



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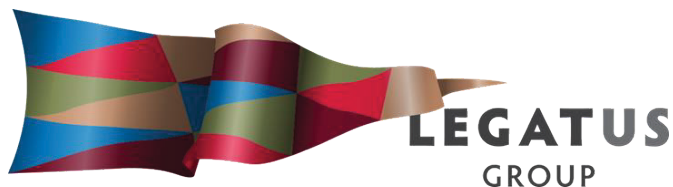




Affiliate Report

Legatus Annual Report





2020/2021 ANNUAL REPORT

The Legatus Group Charter requires that the AGM receive the Legatus Group's Annual Report which may incorporate reports from committees and any representatives reports from other organisations. T

he Legatus Group AGM held on Friday 3 September 2021 adopted the following report.

The Legatus Group Charter clause 6.3 Annual Report

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

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

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

The Legatus Group is a regional subsidiary of:

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

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

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

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

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

Contact Details: Address: 155 Main North Road CLARE SA 5453 PO Box 419 CLARE SA 5453
Telephone: 0407819000 Email: ceo@legatus.sa.gov.au Website: www.legatus.sa.gov.au

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

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien

Northern Areas Council	Mayor Denis Clark - Mayor Ben Browne replaced Mayor Clark from 27 November 2021 Legatus Group meeting.
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM
The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Peter Slattery - Mayor Greg Flint replaced Mayor Slattery from 5 March 2021 Legatus Group Meeting.
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

Office Bearers for 2020/21

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

The following meetings of the Board of Management were held during the 2020/21 year:

- 3 July 2020 Special Meeting online
- 14 August 2020 Special Meeting online
- 4 September 2020 Annual General Meeting Quorn
- 4 September 2020 Ordinary General Meeting Quorn
- 27 November 2020 Ordinary General Meeting online
- 5 March 2021 Ordinary General Meeting Ardrossan
- 11 June 2021 Ordinary General Meeting Mallala

There were five advisory committees in 2020/2021 and all agendas and minutes from the Board meetings and Committees are published on the Legatus Group Website. All advisory committee minutes were provided in the agendas to the Legatus Group Ordinary General meetings. The Constituent Councils are provided with the Board Agendas, Minutes, Annual Reports, Business Plan and Budgets and Quarterly Financial Reports.

Committee	Members	Meeting Dates
Audit Committee	<ul style="list-style-type: none"> • Mayor Kathie Bowman (Chair) • Mayor Denis Clark replaced by Mayor Rodney Reid at 3 June 2021 meeting • Mr Peter Ackland • Mr Colin Byles • Mr Ian McDonald 	21 August 2020 13 November 2020 19 February 2021 3 June 2021
Management Group (Council CEOs)	<ul style="list-style-type: none"> • Mr Colin Byles (Northern Areas) (Chair) • Mr James Miller (Adelaide Plains) • Mr Martin McCarthy (Barossa) • Ms Maree Wauchope (Barunga West) • Dr Helen Macdonald (Clare & Gilbert Valleys) • Mr Russell Peate (Copper Coast) • Mr Eric Brown (Flinders Ranges) • Mr David Stevenson (Goyder) • Mr Brian Carr (Light) • Mr Sam Johnson (Mt Remarkable) • Mr Dylan Strong (Orroroo/Carrieton) • Mr Peter McGuinness (Peterborough) replaced by Mr Stephen Rufus • Mr Peter Ackland (Pirie Regional) • Mr Andrew MacDonald (Wakefield) • Mr Andrew Cameron (Yorke Peninsula) 	14 August 2020 17 December 2020 12 February 2021 14 May 2021
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> • Dr Helen Macdonald Chair (CEO Clare & Gilbert Valleys Council) • Lee Wallis (Goyder) • Steve Kaesler (Barossa) • Tom Jones (Adelaide Plains) • Mike Wilde (Department of Planning, Transport and Infrastructure) • Kelly-Anne Saffin (CEO RDA YMN) • Dylan Strong (CEO Orroroo Carrieton) • Michael McCauley (Yorke Peninsula) • Stuart Roberts (Wakefield) • Mike Burger (Flinders Ranges) 	7 August 2020 18 November 2020 12 February 2021 14 May 2021
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> • Andrew MacDonald Chair (CEO Wakefield) • Gary Easthope (Clare and Gilbert Valleys) • Adam Broadbent (Light) • Matthew McRae (Copper Coast) • Riaz Uddin (Goyder) • Hayden Battle (Wakefield) 	12 August 2020 10 November 2020 11 February 2021 17 May 2021
Visitor Information Services	<ul style="list-style-type: none"> • Stephen Rufus Chair (CEO Peterborough) from 19 Feb 2021 • Paula Jones (Clare Valley Wine Food and Tourism Centre) till 19 Feb 2021 • Glen Christie (Port Pirie) • Anne Hammond (Yorke Peninsula) • Lynn Spurling (Copper Coast) • Jo Seabrook (The Barossa) • Liz Healy (Light Regional) • Shirley Dearlove (Peterborough Council) • Jeremy Carn (RDA Far North) 	14 August 2020 6 November 2020 19 February 2021 4 June 2021

Chairman's Report

It has been my pleasure to serve as Chairman in 2020/21 and I take this opportunity to report on some highlights of the past year.

We saw the continued disruption and impacts of COVID-19 including the extended need for some meetings to be held on-line. Member councils should be recognised for the support to their communities and I note that the Wakefield Regional Council was awarded the 'Excellence in Local Economic Development' Award for its COVID support program.

The Legatus Group provides a pivotal role to member councils in advocating on both regional and state-wide issues. This has included the continued advocacy on rating equity associated with major energy producers, community wastewater management schemes, regional roads funding and coastal management. I find it extremely frustrating that we have been unable to achieve a satisfactory outcome at this point in time in relation to rating equity.

We provided a leadership role for the South Australian Regional Organisation of Councils (SAROC) via the Waste Management Infrastructure for South Australian Regional Local Government report and the SA Regional Waste Pathways Forum.

Support has been provided to member councils via advocacy through the LGA on the new Planning and Design Code and the Local Government Reform Bill.

The Legatus Group provided support at a state level with the Department of Innovation and Skills re the Creative Industries and to both Mainstreet SA and Parks and Leisure Australia SA/NT to hold their conferences in our region.

At a more regional level the report on reconciliation and work on cultural awareness has been of great support to member councils. The commitment by the Legatus Group on issues such as wellbeing and volunteering have seen several projects and reports progress as we continue to advocate for increased inclusiveness, mental health and aligned services. Our advocacy included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.

The Legatus Group acknowledged the Australian Governments rollout of the Drought Communities Funding. This included assisting with securing a South Australia Drought Resilience Adoption and Innovation Hub which was led by the University of Adelaide. The Legatus Group is a Local Government project partner and it is pleasing to see that its head office will be established in the region along with one of the nodes.

Works have commenced on several National and State Highways with long overdue work in our region after years of lobbying. The Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan. There was a robust assessment of this year's Special Local Roads Program funding applications. The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

The Legatus Group are seeking to increase the level of productivity, safety and community connectivity through increased funding for local significant roads. This requires fairer funding models to address the regions local roads infrastructure deficiencies and the release this year of our video seeking increased support was part of the broader Local Govt Association approaches to the

Australian Government. The initial work undertaken on the socio-economic impacts Road Deficiency Report will be expanded in the coming year to assist with developing the required data for continued advocacy.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board. This year's Yorke Mid North Forum Water for our Future was a success.

The region has been proactive in supporting the challenges of our changing environment through the management of the Sector Agreement for the Climate Change Adaptation Plan. This included the development of the new Northern and Yorke Climate Change Sector Agreement which now includes the Barossa, Light and Adelaide Plains Councils. The concept plans for a Sustainability Hub were completed through our regional partnership approach.

The Legatus Group managed the Northern and Yorke Coastal Management Action Plan stage 1 implementation on behalf of the Northern and Yorke Landscape Board which resulted in several projects being undertaken across the Yorke Peninsula. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

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

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups.

The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity of the CEO and the staff's efforts to support other regional councils through their roles and specifically to the CEO who Chaired the Regional LGA Executive Officers Forum. These collaborations included several forums and workshops which have assisted not only the Legatus Group members but also SAROC, and their input is commended.

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

This has allowed 11 cost effective research projects in areas such as tourism (mixed reality and accessibility), asset management (pump monitoring), waste (cost model, use of organic waste, supply chain for circular economy), wastewater (design criteria) and reconciliation. These are providing appropriate identification for advocacy and decision making in areas that are of significance to local government, stakeholders and community.

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

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

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2022, staging of a successful SA conference and assisting with a reform paper now being developed by the LGA CWMS Committee. Their continued work on issues around training associated with compliance is gaining traction.

The Legatus Group Visitor Information Services Advisory Committee have provided a great support especially around the reopening of tourism in our region. Their workshop on story telling was well attended and they have provided direct input to two projects being progressed through the Yorke Peninsula Councils with regards accessible tourism and the Remarkable South Flinders Ranges Councils Tourism Alliance.

It was noticeable that there was a reduced attendance by the six State Government Members of Parliament, and our Federal Member although the Hon Geoff Brock is an exception and is a regular attendee. I note that we have continued to provide the opportunity for dialogue to all MPs.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien (and in his role on SAROC) and Rodney Reid for your roles as Deputy Chairs.

Feedback tells me that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government are well received. The organisations positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues. These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the of the goals and directions of the board.

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

Mayor Peter Matthey OAM

Chairman Legatus Group

CEO Report

Firstly, I would like to acknowledge the support provided to me by the Chair and Deputy Chairs, Board, CEOs, Committees, Regional Partners and the Legatus Group staff in making the past year extremely productive and enjoyable.

This year provided consolidation for the positioning of the Legatus Group and the opportunity to expand and support state-wide, regional and subregional programs and research. This was made possible by reducing the reserves of which \$493,077 from the LGA Regional Capacity Building Allocations was required to be acquitted by 30 June 2021.

We were successful with grant applications and contracts to provide services which have been acquitted or reported on accordingly. There was \$333,151 generated from this income stream plus reimbursements and other income of \$105,679. As such 70% of the Legatus Group's income came from outside its membership fees.

This has helped to place the Legatus Group in a solid financial position which is reflected in the 2021 – 2022 business plan and budget whilst consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants.

Of special mention during the past year is the partnerships developed with several universities through formal MoU's, collaborative agreements and the use of the APR. Intern program. This not only made the research reports extremely cost effective but provided greater links between universities and local government.

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

Due to the employment of 3 extra Project Officers, there was increased HR requirements whilst their employment allowed an increase in strategic development which included my time with the review of the Legatus Group Strategic Plan.

Other administration responsibilities included for part of the year as Chair of the Regional LGA Executive Officers, Secretariat to the Murray Darling Association Region 8 and a member of LGA Functional Support Groups associated with COVID-19 reference groups.

Plus, I am a member of the Yorke Mid North Alliance and the Northern and Yorke Landscape Board Aboriginal Engagement Committee. My time was also provided to the Local Government Information Technology SA Awards, Volunteering Strategy for SA and the SA Creative Industries Think Tank.

There was an increased level of conference, forums, workshops and webinars which included (1) Sustainable Regions through Parks, Recreation, Sport and the Environment (2) Legatus Group CWMS Risk Assessment Workshops (3) Heavy Vehicle Access (4) Coastal Management Strategic Planning (5) SA/NT Parks and Leisure Regional Conference (6) SA CWMS Conference (7) YMN Alliance Forum (8) Legatus Group Visitor Information Services Forum (9) SA Regional Creative Industries Conference (10) Regional Women's Networking Event (11) Legatus Group Roads Forum (12) Cultural Awareness Training and (13) SAROC Regional Waste Pathways Forum. These provided valuable opportunities for increased knowledge for both Elected Members and Operational Staff for member councils.

There was the commencement of projects associated with water and waste via:

1. Sub-regional projects for Smart Irrigation and Storm Water Harvesting which focus on urban areas. This has shown strong interest in the role Local Government can have with regional partners and the inaugural SA Drought Innovation and Adoption Hub of which the Legatus Group is a member.
2. The Legatus Group were commissioned by the SA Regional Organisation of Councils (SAROC) and secured funding from Green Industries SA to progress regional waste management for Local Government.

The Community Wastewater Management Schemes work continued to provide valuable support across regional SA. This including a series of workshops and a discussion paper which assisted the LGA CWMS Committee in looking to develop a reform paper. The LGA have again advised of the value of this work by supporting an extension of funding until June 2022.

A focus on Community Development via the Brighter Futures and Volunteering had mixed results with the Brighter Futures program which was intended for roll-out in the Flinders Ranges Council and District Council of Orroroo Carrieton unable to proceed due to COVID-19 and Council staffing constraints resulting from the rollout of Drought Communities Fund projects. Discussions have been

held to revamp this project. The Youth Volunteering project resulted in a series of videos produced that feature reasons why youth are volunteering and some training was provided to young people around wellbeing.

The Wellbeing Gap Analysis report associated with the 7 Northern Councils was just about completed and will provide a valuable document for the future lobbying efforts. Support was provided for the extension of the 2 Family and Business Support Mentors mentioned in the report.

The formation this year of the Remarkable South Flinders Ranges Councils Tourism Alliance and the Yorke Peninsula Tourism Accessibility Working Group and the management of the Northern and Yorke Coastal Management Action Plan are three examples of where the Legatus Group can provide a management role.

The following is a list of 2020/2021 Legatus Group reports which are being used to further progress actions and they can now be found on the Legatus Group Website:

1. Creative Industries in the Legatus Group Region. The research project was completed and a series of projects are now being progressed.
2. Tourism and the use of Mixed Reality. This report was a collaboration between the Legatus Group and Flinders University and looks at the options for Augmented and Virtual Reality Storytelling for the region.
3. Inclusive and Accessible Tourism Experiences Yorke Peninsula. This report provides a critical analysis of the literature and identifies Opportunities and Gaps in the Yorke Peninsula as a destination of choice for people with a disability.
4. Reconciliation Action Planning Northern and Yorke Region. Following input from the reference group and a cultural review the report by the Adelaide University was completed in October 2020.
5. Waste Management Infrastructure for South Australian Regional Local Government & Regional SA Waste and Resource Recovery Background Report by Rawtec. These 2 reports will assist with future actions regarding Waste Management for Regional Local Governments in SA and for the development of the Legatus Group Waste Management Action Plan.
6. Making and Using Organic Compost report. This builds on a previous study of biosolids and septage waste within Legatus Group councils which found that there was insufficient volume of this material to establish a composting plant.
7. Evaluation of expansion options for existing CWMS in SA. This report was instigated due to many CWMS having reached or are approaching their treatment capacity due to population growth, climate change impact and growing demand for recycled water.
8. Socio-Economic Impacts of Road Deficiency Report. This report assesses (qualitatively and quantitatively, where possible) the economic, social and environmental impacts/ costs from not being able to upgrade major roads to a fit for purpose standard due to insufficient funding. This can be used to support advocacy efforts of the Legatus Group and its member Councils for securing required funding.
9. PROJECT 155 Mid North Sustainability Hub Concept Plan. This involved the development of a concept plan and was the next stage of progress towards a Regional Sustainability Hub.

10. Future Drought Fund report. This looked at the opportunities for the Northern and Yorke Region.

There was also a series of webinars undertaken which have been recorded and produced and they can be found on the Legatus Group website.

Greater use of social media was undertaken with the use of a Legatus Group Facebook and LinkedIn pages. These included the release of videos re Youth Volunteering, Roads Equity and Youth into Music and a SA Regional Creative Industries Showreel.

Observation: This year has seen an increase in sub-regional support via an increasing number of collaborations occurring between councils that have been supported by the Legatus Group. Support to councils has been a focus and it was pleasing to see the value of having some extra resources (people and cash) being utilised during this year. The continued collaborations with the Northern and Yorke Landscape Board and RDA Yorke Mid North add value to all 3 organisations and this year has seen increased involvement with RDA Barossa Light Gawler Adelaide Plains.

During the year there was a review of the Legatus Group Strategic Plan and an external review of my performance. There were several synergies between both including the need to have a greater strategic focus with clearer and more relevant goals and objectives. Support was identified for bringing forward potential projects and responsiveness to member Council proposals with the promotion of subregional and focus groups as good examples of joint shared initiatives.

I would like to sincerely thank the support I received from Paul Chapman, Bridget Johns, Moira Coffey, Sarah Cheesmur and Sean Cheriton. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

The Legatus Group Audit and Risk Committee summary of activities undertaken, and recommendations made during 2020-2021. The committee met on 4 occasions with the following attendance.

Date	No of Members Attending
21 August 2020	5
13 November 2020	5
19 February 2021	4
3 June 2021	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	4

Mayor Denis Clark till 19 February 2021	3
Mayor Rodney Reid from 3 June 2021	1
Peter Ackland	3
Colin Byles	3
Ian McDonald	4

The following table sets out the principal issues addressed by the Committee for 2020-2021 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 19/20 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 for increased internal controls – recommended for the Legatus Group consider adopting: <ol style="list-style-type: none"> a. Budget Framework Policy b. Code of Conduct for Employees <p>Draft policies developed.</p> <ol style="list-style-type: none"> 2. Recommended an external review of CEOs performance which was undertaken. 3. Recommended that Legatus Group Audit and Risk Management Committee be provided access via the read only format to the financial transaction reports of the Legatus Group. Approved by the board. 4. Assisted with and provided recommendations re the provision of Financial Management Services.
Charter	Recommended the Legatus Group adopt the variation to item 5.1 of the Legatus Group Charter as set out in item 3.2 of the Legatus Group Audit and Risk Management Committee meeting held on 22 May 2020 and they authorise the Legatus Group CEO to comply with the Local Government Act requirements to secure the variation to the charter. Completed.

Business, Budget and Strategic Plan	<ol style="list-style-type: none"> 1. Noted the development of the 2020-2021 business plan and budget. 2. Recommended the review of the Legatus Group Strategic Plan and provided input to the review.
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee

CENTRAL LOCAL GOVERNMENT
REGION of SA
trading as



Annual Financial
Statements

For the financial year

1 July 2020 – 30 June 2021

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2021

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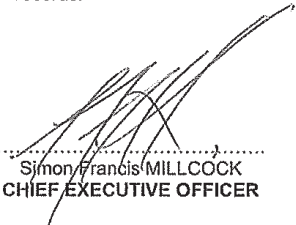
LEGATUS GROUP


ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF FINANCIAL STATEMENTS

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

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


.....
Simon Francis MILLCOCK
CHIEF EXECUTIVE OFFICER


.....
Mayor Samuel Peter MATTEY
PRESIDENT

Date: 3-09-2021

LEGATUS GROUP

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Grants, subsidies and contributions	2	333,151	485,336
Investment income	2	8,188	10,845
Reimbursements	2	75,400	37,787
Other income	2	192,804	193,397
Total Income		<u>609,543</u>	<u>727,366</u>
EXPENSES			
Employee costs	3	352,082	221,194
Materials, contracts & other expenses	3	555,477	273,479
Depreciation, amortisation & impairment	3	5,489	5,695
Total Expenses		<u>913,048</u>	<u>500,368</u>
OPERATING SURPLUS / (DEFICIT)		(303,505)	226,998
Asset disposal & fair value adjustments	4	-	(3,690)
NET SURPLUS / (DEFICIT)		(303,505)	223,308
transferred to Equity Statement			
TOTAL COMPREHENSIVE INCOME		<u>(303,505)</u>	<u>223,308</u>

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

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION
as at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	929,918	1,258,006
Trade & other receivables	5	<u>39,970</u>	<u>93,845</u>
Total Current Assets		<u>969,888</u>	<u>1,351,851</u>
Non-current Assets			
Infrastructure, property, plant & equipment	6	<u>19,361</u>	<u>24,850</u>
Total Non-current Assets		<u>19,361</u>	<u>24,850</u>
Total Assets		<u>989,249</u>	<u>1,376,701</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	7	37,162	135,189
Provisions	7	<u>19,350</u>	<u>10,314</u>
Total Current Liabilities		<u>56,512</u>	<u>145,503</u>
Non-current Liabilities			
Provisions	7	<u>12,113</u>	<u>7,069</u>
Total Non-current Liabilities		<u>12,113</u>	<u>7,069</u>
Total Liabilities		<u>68,625</u>	<u>152,572</u>
NET ASSETS		<u>920,624</u>	<u>1,224,129</u>
EQUITY			
Accumulated Surplus		650,854	704,359
Other Reserves	8	<u>269,770</u>	<u>519,770</u>
TOTAL EQUITY		<u>920,624</u>	<u>1,224,129</u>

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

LEGATUS GROUP

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2021

2021	Notes	Accumulated Surplus \$	Other Reserves \$	TOTAL EQUITY \$
Balance at end of previous reporting period		704,359	519,770	1,224,129
Net Surplus / (Deficit) for Year		(303,505)	-	(303,505)
Other Comprehensive Income				
Transfers between reserves	8	<u>250,000</u>	<u>(250,000)</u>	<u>-</u>
Balance at end of period		<u>650,854</u>	<u>269,770</u>	<u>920,624</u>
2020				
Balance at end of previous reporting period		166,358	834,463	1,000,821
Net Surplus / (Deficit) for Year		223,308	-	223,308
Other Comprehensive Income				
Transfers between reserves	8	<u>314,693</u>	<u>(314,693)</u>	<u>-</u>
Balance at end of period		<u>704,359</u>	<u>519,770</u>	<u>1,224,129</u>

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

LEGATUS GROUP

STATEMENT OF CASH FLOWS for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Investment receipts		8,401	11,352
Grants utilised for operating purposes		292,151	561,336
Reimbursements		54,700	37,787
Other revenues		176,855	193,398
<u>Payments</u>			
Employee costs		(336,239)	(210,531)
Materials, contracts & other expenses		(523,956)	(284,365)
Net Cash provided by (or used in) Operating Activities	9	(328,089)	308,977
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	5,909
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	(28,967)
Net Cash provided by (or used in) Investing Activities		-	(23,058)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
<u>Payments</u>			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(328,089)	285,919
Cash & cash equivalents at beginning of period	9	1,258,006	972,087
Cash & cash equivalents at end of period	9	929,918	1,258,006

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

LEGATUS GROUP

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

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 Orreroo/Carrieton |
| 7. Copper Coast Council | 8. District Council of Peterborough |
| 9. The Flinders Ranges Council | 10. Port Pirie Regional Council |
| 11. Regional Council of Goyder | 12. Wakefield Regional Council |
| 13. Light Regional Council | 14. Yorke Peninsula Council, and |
| 15. Adelaide Plains Council. | |

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

1.3 Income recognition

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

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

LEGATUS GROUP

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

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 11.

1.5 Property, Plant & Equipment

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:

Office Furniture & Equipment	\$5,000
Motor Vehicles, Other Plant & Equipment	\$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.

Office Furniture & Equipment	5 to 10 years
Motor Vehicles, Other Plant & Equipment	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 two employees as at the 30th June 2021, a Chief Executive Officer and a Project 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 guaranteed securities rates with similar maturity terms.

LEGATUS GROUP

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

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 9.5% SGC superannuation to the nominated superannuation funds for the Chief Executive Officer and Project Officer.

1.9 GST Implications

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

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

1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 *Leases*. The Group is only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease is recognised as an operating expense on a straight-line basis over the term of the lease.

1.11 New Accounting Standards

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

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2021 reporting period and have not been used in preparing these reports.

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

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

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

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

AASB 17 Insurance Contracts

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

1.12 Economic Dependencies

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

1.13 Disclaimer

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

LEGATUS GROUP

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

Note 2 - INCOME

	2021 \$	2020 \$
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	8,185	10,807
Banks	<u>3</u>	<u>39</u>
	<u>8,188</u>	<u>10,845</u>
REIMBURSEMENTS		
- for Internships	<u>75,400</u>	<u>37,787</u>
	<u>75,400</u>	<u>37,787</u>
OTHER INCOME		
Council Contributions	177,525	177,025
Conference Registrations & Sponsorship	15,279	-
Sundry	<u>-</u>	<u>16,372</u>
	<u>192,804</u>	<u>193,397</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Waste Management	60,000	-
CWMS	61,000	-
Coastal Management	140,000	-
Research & Development	26,000	-
Sundry	<u>46,151</u>	<u>485,336</u>
	<u>333,151</u>	<u>485,336</u>
Sources of grants		
Commonwealth government	<u>-</u>	17,000
State government	174,000	70,500
LGA	<u>159,151</u>	<u>397,836</u>
	<u>333,151</u>	<u>485,336</u>

LEGATUS GROUP

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

Note 3 - EXPENSES

	2021	2020
	\$	\$
EMPLOYEE COSTS		
Salaries and Wages	281,829	172,422
Employee leave expense	33,226	21,759
Superannuation	28,510	17,828
Workers' Compensation Insurance	2,012	2,087
Professional Development	400	400
FBT	6,106	6,699
Total Operating Employee Costs	<u>352,082</u>	<u>221,194</u>
Total Number of Employees	1.4	1.5
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,238	2,100
Subtotal - Prescribed Expenses	<u>2,238</u>	<u>2,100</u>
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	461,067	210,349
Unleaded Fuel	3,053	3,003
Other Motor Vehicle Costs	2,754	362
Members Allowances & Support	5,500	5,500
Meetings & Conferences	23,692	14,517
Insurance	7,980	7,934
Rental - Premises	9,442	10,126
Advertising	3,905	28
Accommodation	3,587	1,022
Airfares, Taxi Fares & Parking	2,790	338
Travel - Reimbursement	2,086	834
Catering & Meals	17,142	3,293
Telephone & Internet	5,797	3,432
Postage/Stationery/IT	594	3,792
Sundry	3,849	6,849
Subtotal - Other Materials, Contracts & Expenses	<u>553,239</u>	<u>271,379</u>
	<u>555,477</u>	<u>273,479</u>
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	5,489	5,695
	<u>5,489</u>	<u>5,695</u>

LEGATUS GROUP

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

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2021	2020
	\$	\$
PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	5,909
Less: Carrying amount of assets sold	-	9,599
Gain (Loss) on disposal	<u>-</u>	<u>(3,690)</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	<u>-</u>	<u>(3,690)</u>

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS		
Cash at Bank	91,271	77,756
Deposits at Call	838,647	1,180,250
	<u>929,918</u>	<u>1,258,006</u>
TRADE & OTHER RECEIVABLES		
Accrued Revenues	224	436
Debtors - General	39,270	93,409
GST / FBT Recoupment	476	-
	<u>39,970</u>	<u>93,845</u>

LEGATUS GROUP

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

Note 6 - PLANT & EQUIPMENT

	2020 \$				2021 \$			
	AT FAIR VALUE	AT COST	ACCUM DEPIN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPIN	CARRYING AMOUNT
Motor Vehicles	-	28,967	(4,117)	24,850	-	28,967	(9,606)	19,361
Computers & Software	-	3,948	(3,948)	-	-	3,948	(3,948)	-
TOTAL PLANT & EQUIPMENT	-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361
<i>Comparatives</i>	-	37,301	(26,124)	11,177	-	32,915	(8,065)	24,850

	CARRYING AMOUNT MOVEMENTS DURING YEAR									
	2020 \$	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	2021 \$
CARRYING AMOUNT	New/Upgrade	Renewals	In				Out	CARRYING AMOUNT		
Motor Vehicles	24,850	-	-	-	(5,489)	-	-	-	-	19,361
Computers & Software	-	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	24,850	-	-	-	(5,489)	-	-	-	-	19,361
<i>Comparatives</i>	11,177	-	28,967	(9,599)	(5,695)	-	-	-	-	24,850

LEGATUS GROUP

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

Note 7 - LIABILITIES

	2021		2020	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	32,740	-	2,143	-
Payments received in advance	-	-	110,500	-
Accrued expenses - employee entitlements	2,160	-	5,890	-
Accrued expenses - other	1,759	-	-	-
GST & PAYG	503	-	16,656	-
	<u>37,162</u>	<u>-</u>	<u>135,189</u>	<u>-</u>
PROVISIONS				
Employee entitlements - Annual Leave	19,350	-	10,314	-
Employee entitlements - Long Service Leave	-	12,113	-	7,069
	<u>19,350</u>	<u>12,113</u>	<u>10,314</u>	<u>7,069</u>

Note 8 - RESERVES

OTHER RESERVES	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
General Reserve	269,770	-	-	269,770
Rubble Royalties Projects	250,000	-	(250,000)	-
TOTAL OTHER RESERVES	<u>519,770</u>	<u>-</u>	<u>(250,000)</u>	<u>269,770</u>
Comparatives	834,463	1,094,247	(1,408,940)	519,770

PURPOSES OF RESERVES (Other Reserves)

Rubble Royalties / Projects Reserve

This reserve was established from the Region's rubble royalty payments, with a percentage returned for allocation towards projects that provide a benefit to Member Councils. During 2019-2020 the Board decided that it would utilise the remaining funds in this reserve and undertake a range of additional projects during the 2020-2021 financial year to benefit member Councils.

LEGATUS GROUP

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

Note 9 - 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:

	2021	2020
Total cash & equivalent assets	Notes 5 <u>\$ 929,918</u>	<u>\$ 1,258,006</u>
Balances per Cash Flow Statement	<u>929,918</u>	<u>1,258,006</u>

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

Net Surplus (Deficit)	(303,505)	223,308
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,489	5,695
Net increase (decrease) in unpaid employee benefits	14,080	10,663
Net (Gain) Loss on Disposals	<u>-</u>	<u>3,690</u>
	(283,936)	243,356
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	53,875	(33,993)
Net increase (decrease) in trade & other payables	(98,028)	(10,886)
Net increase (decrease) in other liabilities	<u>-</u>	<u>110,500</u>
Net Cash provided by (or used in) operations	<u>(328,089)</u>	<u>308,977</u>

(c) Non-Cash Financing and Investing Activities

(d) Financing Arrangements

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

Corporate Credit Cards	1,000	1,000
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Note 10 - FUNCTIONS

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

- 1 Corporate Function
- 2 P022 - Roads & Transport
- 3 P024 - Climate Change Co-Ordinator
- 4 P028 - Regional Capacity Building
- 5 P029 - LGA R&D Projects
- 6 P032 - Sustainability Hub
- 7 P034 - N&Y Coastal Management Action Plan
- 8 P037 - Creative Industries Project
- 9 P038 - Regional Waste Strategy
- 10 P039 - Community Collaborator
- 11 P040 - Disability Inclusion Action Plan
- 12 P041 - SFRCA Tourism Project
- 13 P042 - Drought Wellbeing Project
- 14 P043 - Stormwater Harvesting Trial
- 15 P044 - IT Data Gathering & Digital Research
- 16 P045- Aboriginal Engagement Committee

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

LEGATUS GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2021
Note 11 - FINANCIAL INSTRUMENTS

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 0.30% as at 30 June 2021</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Trade & other debtors	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
Total	969,888	-	-	969,888	969,888
Financial Liabilities					
Payables	35,002	-	-	35,002	35,002
Total	35,002	-	-	35,002	35,002
2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	1,258,006	-	-	1,258,006	1,258,006
Receivables	93,845	-	-	93,845	93,845
Total	1,351,851	-	-	1,351,851	1,351,851
Financial Liabilities					
Payables	129,299	-	-	129,299	129,299
Total	129,299	-	-	129,299	129,299

Net Fair Value

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

Risk Exposures

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

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

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

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

LEGATUS GROUP

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

Note 12 - FINANCIAL INDICATORS

	2021	2020	2019
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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>	(49.8%)	31.2%	24.5%
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>	(148%)	(165%)	(135%)
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%	305%	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.

LEGATUS GROUP

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

Note 13 - 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

	2021 \$	2020 \$
Income	609,543	727,366
Expenses	<u>(913,048)</u>	<u>(500,368)</u>
Operating Surplus / (Deficit)	(303,505)	226,998
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	(28,967)
Add back Depreciation, Amortisation and Impairment	5,489	5,695
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>5,909</u>
	5,489	(17,363)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	-	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	-	-
Net Lending / (Borrowing) for Financial Year	<u>(298,016)</u>	<u>209,635</u>

LEGATUS GROUP

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

Note 14 - 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, 2 persons were paid the following total compensation:

	2021 \$	2020 \$
Salaries, allowances & other short term benefits *	154,050	159,975
Member Allowance	5,500	5,500
Post-employment benefits *	14,635	15,198
FBT	6,106	6,699
TOTAL	180,291	187,372

* comparatives for 2020 adjusted to include only CEO and not all employees

The Group received the following amounts in total:

	2021 \$	2020 \$
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.	Received 2020 \$	Outstanding 2020 \$
The Barossa Council	12,249	-
Barunga West Council	13,749	-
Clare and Gilbert Valleys Council	12,249	-
Copper Coast Council	13,749	-
The Flinders Ranges Council	12,249	-
Regional Council of Goyder	12,249	-
Light Regional Council	12,249	-
Adelaide Plains Council	12,249	-
District Council of Mount Remarkable	14,449	-
Northern Areas Council	14,449	-
District Council of Ororoo / Carrieton	12,249	-
District Council of Peterborough	12,249	-
Port Pirie Regional Council	14,449	-
Wakefield Regional Council	12,249	-
Yorke Peninsula Council	12,249	-
TOTAL	193,335	-

Description of Services provided to all Related Parties above:

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

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

LEGATUS GROUP

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

Note 15 - 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 2021.

Note 16 - EVENTS OCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

INDEPENDENT AUDITOR'S REPORT

To the members of the Legatus Group Authority Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of the Corporation of the Legatus Group (the Authority), which comprises the statement of financial position as at 30 June 2021, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

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

Basis for Opinion

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

Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the need of the directors. The Board of Management's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



Jim Keogh
Partner

Signed on the 8th day of October 2021,
at 214 Melbourne Street, North Adelaide

LEGATUS GROUP
 ANNUAL FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purposes of the audit of the Legatus Group for the year ended 30 June 2021, 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(5) Local Government (Financial Management) Regulations 2011.

[Signature]
 CHIEF EXECUTIVE OFFICER
 The Barossa Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 Burunga Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 Clare & Gilbert Valleys Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 Copper Coast Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 The Flinders Ranges Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 Regional Council of Goyder

[Signature]
 CHIEF EXECUTIVE OFFICER
 Light Regional Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 Adelaide Plains Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 District Council of Mount Remarkable

[Signature]
 CHIEF EXECUTIVE OFFICER
 Northern Areas Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 Port Pirie Regional Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 District Council of Charles Sturt

[Signature]
 CHIEF EXECUTIVE OFFICER
 York Peninsula Council

[Signature]
 CHIEF EXECUTIVE OFFICER
 District Council of Pasarlborough

[Signature]
 CHAIRMAN Legatus Group Audit Committee

[Signature]
 CHIEF EXECUTIVE OFFICER
 Wakefield Regional Council

[Signature]
 CHAIRMAN
 Legatus Group
 Board of Management

Date: 21-09-2021

Certification of Auditor's Independence

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

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



Jim Keogh
Partner

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS

Dated the 8th October 2021



Affiliate Report

Gawler River Floodplain Management Authority Annual Report





The Barossa Council

ANNUAL REPORT 2020-21

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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Chair Report

The past year of the Gawler River Floodplain Management Authority's (GRFMA) operation has been challenging across many fronts, the impact of COVID-19 primarily presenting difficulties with communications for the 13-member Board representing the six constituent councils forming the GRFMA (i.e., Adelaide Hills, Adelaide Plains, Barossa, Gawler, Light and Playford), Federal and State governments and other stakeholders having interest in the protection of the Gawler River floodplain.

The GRFMA Board conducted six (6) Ordinary meetings and convened two (2) Special meetings during the report period. Further, the GRMA's Audit Committee met on four (4) occasions.

The GRFMA Audit Committee provides an important role between the Authority, its management and constituent councils. The Committee provides suggestions and recommendations to the GRFMA Board about actions to be taken to enhance financial and operational governance, considered to be in the best interests of the subsidiary and constituent councils.

Numerous Committee and Working Group meetings were also undertaken enabling the progression of activities identified necessary by the GRFMA Board.

Sincere thanks are extended to all who have been available for e-meetings and alternate means of communication allowing the business of the GRFMA to progress effectively. Special mention is also made of the assistance provided by the Town of Gawler Council and Playford Council allocating staff and IT resources assisting with the scheduling and conduct of e-meetings as required.

Notwithstanding the above, there have been a number of significant achievements throughout the report period which are briefly outlined below.

Charter and Governance – Two Stage Review Implementation

As reported in 2019, a periodic review of the Charter and associated governance (First Stage) was completed with adoption by the GRFMA’s Board on the 28 January 2020. A more comprehensive review “Charter Review 2” commenced in April 2020 with Jeff Tate Consulting being engaged to undertake the required work. This review was to explore further governance and operational processes including options for alternative management (i.e., other than the Authority) for the Gawler River and supporting financial arrangements.

A further report completed in September 2020 included a number of recommendations for consideration by the Board:

1. The Authority’s legal structure continue as a Regional Subsidiary under s43 of the Local Government Act 1999.
2. At this stage the GRFMA continue to have a representative Board of an Elected Member and staff member from each Council (and an Independent Chair).
3. Consideration be given to an arrangement between the Chief Executive Officers of the constituent councils to ensure that the combined staff appointments to the Board include all relevant skills.
4. Consideration be given to amending clause 4.3.2 of the GRFMA Charter so that Deputy Members attending Board meetings in their own right and not in place of the Member may be permitted to speak with approval of the meeting, rather than having the same right to speak as Members.
5. The GRFMA proactively build relationships with relevant South Australian Government Departments and agencies, separately and together, to build understanding of the issues relating to the Gawler River and to assist with strategies, plans, and advice including about external funding.
6. The GRFMA and constituent councils consider the four funding model options set out in the report, starting from a consideration of funding principles and then potential scenarios for modelling (possibly through Finance and Engineering staff of the constituent councils).
7. The GRFMA develop and implement a clear, resourced strategy for achieving external funding, including consideration of a ‘broker’ to identify and pursue funding opportunities.

The GRFMA Board is currently progressing recommendation 6 and directing the Charter Review 2 Working Group to engage resources to compile and evaluate required data to further understand possible funding principles and formula to be applied in any proposed funding model. Noting any final consideration would be subject to support or otherwise of the GRFMA and constituent councils. The GRFMA Board will be considering all recommendations and is looking to finalise the review early in the 2021/2022 financial year.

Strategic Plan

As a requirement of Charter Review 1 the GRFMA is now working to establish a Strategic Plan. The plan will consist of a 5 year Strategic Plan (2026) and have regard to any longer term strategic issues (2026-2036) that might be identified during preparation of the plan.

Consultation on the plan with constituent councils and other stakeholders commenced in May 2021 and it is anticipated the document will be completed by the end of September 2021.

Gawler River UNHaRMED Management Tool (GRUMP)

In 2019 the GRFMA entered into partnership with the Bushfire and Natural Hazards CRC and the University of Adelaide to develop a decision support tool (UNHaRMED) to explore how to manage flood risk into the future. The model tool has now been completed and will be made available to other local government authorities and floodplain managers responsible for flood-associated social, environmental and economic risk modelling and subsequent management.

Gawler River Stormwater Management Plan

The GRFMA in partnership with the Stormwater Management Authority of South Australia, the Green Adelaide Board and the Northern and Yorke Landscape Boards and the Department for Environment and Water have commenced a project to develop a Stormwater Management Plan (SMP) for the Gawler River.

The plan will provide background and strategic direction for managing stormwater in the Gawler River. The SMP catchment is defined as the 'Gawler River proper', being the main channel below the confluence of the North Para and South Para Rivers, down through Buckland Lake to the coastal outlet.

In consideration of the strategic nature of any SMP recommendations that may result, the current flood mitigation considerations including increasing the height of the Bruce Eastick North Para Flood Mitigation Dam and the construction of the Northern Floodway Proposal have been placed on hold.

Assistance from the City of Playford in providing in-kind support of a Project Manager to manage the SMP process is recognised and appreciated.

Bruce Eastick North Para Flood Mitigation Dam

The Bruce Eastick North Para Flood Mitigation Dam (BENPFMD) Operation and Safety Plan has now been completed. The Plan was facilitated by the GRFMA in partnership with the Local Government Association of South Australia Council Ready Program.

The completed plan provides direction in two parts specifically for the operational response to a critical flood event and secondly, where signs of imminent dam failure BENPFMD are observed.

Periodic maintenance has also been undertaken at the Dam replacing security screens on the high level outlet pipes and repairing welds to the crest handrails.

Tenders submitted for works requiring repair of the lower level outlet pipes and reinstatement of dislodged baffle blocks in the stilling basin are currently under consideration. It is envisaged the agreed services for works will be undertaken post winter 2021.

Gawler River Flood Mitigation

The 2020-21 State Government Budget allocated \$9 Million for Gawler River flood mitigation works. This initiative provides works to be completed over the three years 2021-23 for a range of Gawler River projects aimed at reducing flood risks across the Northern Adelaide Plains.

Budgeted works include:

1. Removal of trees and debris following the Hillier bushfire (\$350 - \$370K).
2. Construction of a drainage system on Carmelo and Park Road, Virginia (\$3.8M).
3. Installation of new flood warning infrastructure and improvement of flood forecasting and warning service (\$1M).
4. River survey, silt and weed removal, revegetation and levee repair (\$3.8M).

The GRFMA has engaged with the South Australian Department of Environment and Water to assist delivery of the four projects and further development of the longer term solutions for flood mitigation in the Gawler River.

Australian Rail Track Corporation (ARTC) Bridge

The ARTC commenced work in September 2020 to replace the existing rail bridge across the Gawler River.

The GRFMA engaged with ARTC during the Bridge design and construction phase to ensure that the resultant bridge structure and embankment did not compromise water flows in the Gawler River channel.

Retiring and New GRFMA Board Members

Acknowledgement is made of long-serving Board Member Mr Mark Salver (Adelaide Hills Council) who retired from representation during the report period. Mr Ashley Curtis was welcomed as his successor.

Finally, I wish to thank the six constituent councils, Board, Audit Committee, Working Group representatives and Executive Officer for their ongoing involvement and direction provided.

There have been many achievements attained throughout the report period which ultimately will lead to the provision of better flood mitigation and warning systems for the Gawler River and associated floodplain.

The GRFMA will continue to work with the Federal and State governments and stakeholders to achieve this end.

Ian J. Baldwin
Chair and Independent Member
Gawler River Floodplain Management Authority

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 provides for 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 two years.

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	Cr Pauline Gill
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr John Lush Ms Alyssa Denicola
The Barossa Council	Mayor Bim Lange Mr Gary Mavrinac	Cr Russell Johnstone
Town of Gawler	Cr Paul Koch Mr Sam Dilena	Cr Nathan Shanks Mr Ben DeGilio
Light Regional Council	Cr William Close Mr Brian Carr	Mr Andrew Philpott
City of Playford	Cr Agapios (Peter) Rentoulis Mr Greg Pattinson	Cr Clinton Marsh

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. A special meeting of the Board may be held at any time and may be called at the request of the Chairperson or at the written request of six members of the Board representing all the Constituent Councils.

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 13 August 2020 – Town of Gawler
- Thursday 15 October 2020 – Adelaide Plains Council
- Thursday 10 December 2020 – City of Playford
- Thursday 11 February 2021 – Light Regional Council
- Thursday 15 April 2021 – Adelaide Hills Council
- Thursday 17 June 2021 – The Barossa Council

Two Special Board Meetings:

- Friday 17 July 2020 – City of Playford
- Wednesday 17 March 2021 – City of Playford

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
- Dr Moji Kan, Principal Engineer Dams, SA Water
- Mr Matt Elding, Barossa Council
- Mr Braden Austin, Playford Council
- Mr David Hitchcock Executive Officer

No meetings of the Panel were held during the year, however, email out of session consideration was undertaken to consider proposed repairs to the Lower Level Outlet Pipe and Baffle Block replacement at the Bruce Eastick North Para Flood Mitigation Dam.

Audit Committee

An Audit Committee has been appointed to review:

- the annual financial statements to ensure that they present fairly the situation of the Board, and
- the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Board on a regular basis.

The Committee held four (4) meetings during the year:

- 04 August 2020
- 25 November 2020
- 10 March 2021
- 09 June 2021

The members of the Committee are:

- Mr Peter Brass, Independent Member
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit Committee is for two years (1 July 2020 until 30 June 2022).

Executive Officer

Mr David Hitchcock has been appointed Executive Officer on a contract basis (part time) to 31 December 2021.

External Auditor

Dean Newbery and Partners have been appointed as the external auditor for 2020-2024.

GRFMA Policies

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA:

- Procurement and Operations Policy
- Grant Policy
- Internal Review of Decisions Policy
- Public Consultation Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy

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	152	4	Possible commercial advantage of a person	4	3
Technical Assessment Panel	0	0	N/A	0	0
Audit Committee	24	0		0	0

Evaluation of Performance Against the Business Plan

This Statement of Achievements against the Business Plan will form part of the Key Outcomes Summary to Councils following the meetings at which it is tabled. The June report will form part of the GRFMA Annual Report 2020-2021.

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).

Gawler River Flood Mitigation Scheme	
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 advises the 1 in 100 ARI event is considered to be the minimum desirable level of flood protection for new development as well as for much of the existing floodplain development.</i></p> <p>Determine if a second dam on the North Para River or modification to the Bruce Eastick North Para Flood Mitigation Dam is an option. The GRFMA Board has recently accepted a tender for a Findings Report to undertake an assessment to determine if a second dam is required and feasible. <i>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 Northern Floodway Project proposal. Noting feasibility of raising the height of the Bruce Eastick Dam is still a strategic consideration.</i></p>
Three	<p>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. <i>Completed.</i></p>
Four	<p>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. <i>Will be a consideration of the Gawler River Stormwater Management Plan 2021/2022.</i></p>
Five	<p>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. <i>It is anticipated the Gawler River Unharmful Mitigation Project, will contribute to understanding of this issue and relevant strategies.</i></p>
Six	<p>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. <i>Ongoing – new replacement of the rail bridge completed April 2021.</i></p>

Gawler River Flood Mitigation Scheme	
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. <i>Will be a consideration of the Gawler River Stormwater Management Plan 2021/2022.</i>
Eight	Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. <i>Ongoing. GRFMA currently working with the Department of Environment and Water on the \$9M Gawler River Flood Mitigation projects.</i>
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. <i>Pending finalisation of the review by the Department of Environment and Water. GRFMA submission provided.</i>

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	<input checked="" type="checkbox"/> Routine inspection completed 8/9/2020. As per O&M manual. <input checked="" type="checkbox"/> Replacement signage. Repairs to handrails and replacement of HLOP screen completed January 2021.

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	<input checked="" type="checkbox"/> Key Outcomes Summary prepared following GRFMA meetings.
Charter Review 1 and Charter Review 2	December	<p>The performance of the Executive Officer be reviewed annually</p> <p>Charter Review</p>	<input checked="" type="checkbox"/> Review conducted in December 2020. <input checked="" type="checkbox"/> GRFMA Charter Review (2nd stage) commenced April 2020 – materially completed pending finalisation of cost share funding model.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	<input checked="" type="checkbox"/> New External Auditor 2020-2024. <input checked="" type="checkbox"/> Appropriate levels of insurance reviewed in July 2020.
Review of the Business Plan	By 31 st March	<p>Review the Business Plan prior to preparing the Budget</p> <p>Forward to the Councils</p>	<input checked="" type="checkbox"/> June 2020 – Business Plan 2020-2021 adopted. <input checked="" type="checkbox"/> June 2020 – Achievements against the Business Plan 2019-20 presented.
Budget 20/21	By 31 st March, June, October, December	<p>Adopt for consultation forward to Councils – Adopt Budget – copy to Councils in 5 days – Conduct Budget Reviews</p>	<input checked="" type="checkbox"/> 2021-22 draft Budget forwarded in March 2021 to constituent councils for consultation. <input checked="" type="checkbox"/> Budget Reviews 1 & 2 adopted by GRFMA Audit Committee and GRFMA Board.
Subscriptions	June December	Send half year subscriptions to Council	<input checked="" type="checkbox"/> All first half subscriptions paid, <input checked="" type="checkbox"/> Five (5) Second half subscriptions paid.

Performance Targets:	Timings:	To be measured by:	Actual Achievements:
Report to Constituent Councils	Following each Board meeting By 30 th September	The receipt of the following reports by Councils, Board Meeting Key Outcomes Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> Key Outcomes Summary prepared following 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"/> New Fraud and Corruption Policy <input checked="" type="checkbox"/> Delivery of Strategic Plan initiated consultation underway – delivery September 2021. * Public Interest Disclosure Policies drafted and on hold pending consideration of requirement for public officer – review October 2021. * Asset Management Plan and Long Term Financial Plan to be developed.
Annual Operations		Advocacy for construction of Northern Floodway project GRFMA currently working with DEW on the \$9M Gawler River Flood Mitigation projects Dewatering and repair of the low-level inlet pipe and stilling basin Scheduled inspection Establishment of the Dam Safety Emergency Plan Environmental management of land associated with the Dams location GRUMP decision support tool to manage flood risk Revegetate land zone around the Bruce Eastick North Para Flood Mitigation Dam.	<input checked="" type="checkbox"/> Hiatus. Pending completion of the Gawler River Stormwater Management Plan. <input checked="" type="checkbox"/> * Tenders for works considered at the 17/6/2021 GRFMA Board meeting. <input checked="" type="checkbox"/> Completed September 2020. <input checked="" type="checkbox"/> Completed January 2021. <input checked="" type="checkbox"/> Annual land management lease in place. <input checked="" type="checkbox"/> Completed 30 June 2021 – project was delayed due to COVID-19. <input checked="" type="checkbox"/> Commenced June 2020

Financial Statements 2020-21

1. Certification of Financial Statements
2. Financial Statements and Notes
3. Related Parties Disclosures
4. Statement of Auditors Independence
5. Certification of Auditor Independence

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021
CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Gawler River Floodplain Management Authority 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 Authority's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



David Hitchcock
EXECUTIVE OFFICER



Ian Baldwin
CHAIRMAN

19/8/2021
Date

19/8/21
Date

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY			
SCHEDULE OF PROFIT AND LOSS AND COMPREHENSIVE INCOME			
for the year ended 30 June 2021			
	Notes	2021 \$	2020 \$
INCOME			
Subscriptions	4	196,235	230,300
Investment income	1(d)	1,009	1,042
State Government Grants	3	20,000	98,980
Other Income		100	100
Total Income		<u>217,344</u>	<u>330,422</u>
EXPENSES			
Contractual Services	5	156,177	235,881
Depreciation	1(h), 11	321,163	321,163
Other		21,359	21,155
Total Expenses		<u>498,698</u>	<u>578,198</u>
OPERATING SURPLUS / (DEFICIT)		<u>(281,354)</u>	<u>(247,776)</u>
NET SURPLUS / (DEFICIT)		<u>(281,354)</u>	<u>(247,776)</u>
transferred to Equity Statement		(281,354)	(247,776)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(281,354)</u>	<u>(247,776)</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION
as at 30 June 2021

ASSETS	Notes	2021 \$	2020 \$
Current Assets			
Cash and cash equivalents	1(d)	169,344	151,764
Trade and Other Receivables		<u>49,278</u>	<u>32,152</u>
Total Current Assets		<u>218,622</u>	<u>183,916</u>
Non-current Assets			
Infrastructure	10	25,329,000	25,329,000
Accumulated Depreciation Infrastructure	1(h), 10	(4,116,325)	(3,795,163)
Land	10	477,000	477,000
Total Non-current Assets		<u>21,689,675</u>	<u>22,010,838</u>
Total Assets		<u>21,908,297</u>	<u>22,194,753</u>
LIABILITIES			
Current Liabilities			
Trade & other payables		36,567	41,669
Borrowings		<u>-</u>	<u>-</u>
Total Liabilities		<u>36,567</u>	<u>41,669</u>
NET ASSETS		<u>21,871,730</u>	<u>22,153,084</u>
EQUITY			
Accumulated Surplus		13,189,757	13,471,111
Asset Revaluation Reserves	1(g)	8,681,973	8,681,973
TOTAL EQUITY		<u>21,871,730</u>	<u>22,153,084</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2021

2021	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	TOTAL EQUITY \$
Balance at end of previous reporting period		13,471,111	8,681,973	22,153,084
Restated opening balance		13,471,111	8,681,973	22,153,084
Net Surplus / (Deficit) for Year		(281,354)	-	(281,354)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		13,189,757	8,681,973	21,871,730
2020				
Balance at end of previous reporting period		13,718,887	8,681,973	22,400,860
Restated opening balance		13,718,887	8,681,973	22,400,860
Net Surplus / (Deficit) for Year		(247,776)	-	(247,776)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		13,471,111	8,681,973	22,153,084

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CASHFLOWS
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		199,195	299,175
Interest Receipts		1,023	1,055
Payments		<u>(182,638)</u>	<u>(215,367)</u>
Net Cash provided by (or used in) Operating Activities		17,580	84,863
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on new/upgraded assets		-	-
Net Cash provided by (or used in) Investing Activities		-	-
Net Increase (Decrease) in cash held	8	17,580	84,863
Cash & cash equivalents at beginning of period		<u>151,764</u>	<u>66,902</u>
Cash & cash equivalents at end of period	8	<u>169,344</u>	<u>151,764</u>

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

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 1 - Statement of Significant Accounting Policies

a) The Local Government Reporting Entity

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 Gawler River Floodplain Management Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, The Barossa Council, Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

All funds received and expended by the Authority have been included in the financial statements forming part of this financial report.

b) Basis of Accounting

This financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuation of non-current assets.

c) Employees

The Authority has no employees.

d) Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

e) Infrastructure

The Bruce Eastick North Para Flood Mitigation Dam was constructed in 2007. The valuation includes all materials, contractor's costs plus costs incidental to the acquisition, including engineering design and supervision fees and all other costs incurred.

f) Land

The dam land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. The Board valuation was undertaken at 30th June 2011. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by Asset Valuation and Consulting Pty Ltd in May 2017 for part lot 750 Kemp Road Kingsford.

g) Revaluation

The Board sought an independent valuation to be applied as at 30th June 2019, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of Entura (Hydro Tasmania), who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. The estimate of the replacement cost was \$25.245 million at June 2019. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, it is to be noted that valuation has been under level 3 valuation. The next Valuation is expected to undertaken as at 30 June 2024.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

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

The 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.

h) Depreciation

The depreciation period for the Bruce Eastick North Para Flood Mitigation Dam is based straight line depreciation with an expected life of 80 years.

The depreciation period for the Access Road is based on straight line depreciation with an expected life of 15 years.

i) Revenue

The Authority 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 Authority 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 authority to acquire or construct a recognisable non-financial asset that is to be controlled by the authority. In this case, the authority 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.

Revenue from the Subscriptions is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue is stated net of the amount of goods and services tax (GST).

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2021

Prepared to meet the requirements of Clause 15.5 of the Charter

"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.

This Schedule has been prepared on the basis that the Authority was 'wound up' on 30 June 2021. The value of infrastructure and land as stated in the Financial Statements at reporting date have been included. Grants and contributions from the Commonwealth Government, State Government and Northern Adelaide Barossa Catchment Water Management Board that have contributed to these costs have not been deducted.

Calculation of Net Equity

Assets

Investments / Debtors	\$ 218,622
Infrastructure	\$ 21,212,675
Land	<u>\$ 477,000</u>
	\$ 21,908,297

Less Liabilities

Accounts Payable / Creditors	<u>\$ 36,567</u>
NET EQUITY	\$ 21,871,730

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2021	Accumulated Subscriptions for Maintenance to 30 June 2021	Accumulated Subscriptions for Scheme Works to 30 June 2021	All Subscriptions to 30 June 2021	Percentage of Contributions to the Total	Council's Interests in Net Assets
Adelaide Hills Council	\$172,082	\$6,352	\$70,988	\$249,422	4.54%	\$992,977
The Barossa Council	\$172,082	\$31,813	\$354,951	\$558,846	10.17%	\$2,224,355
Town of Gawler	\$172,082	\$63,586	\$709,892	\$945,560	17.21%	\$3,764,125
Light Regional Council	\$172,082	\$31,813	\$354,951	\$558,846	10.17%	\$2,224,355
Adelaide Plains Council	\$172,082	\$106,079	\$1,183,146	\$1,461,307	26.60%	\$5,817,880
City of Playford	\$172,089	\$127,254	\$1,419,763	\$1,719,106	31.31%	\$6,848,038
	\$1,032,499	\$366,897	\$4,093,691	\$5,493,087	100%	\$21,871,730

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th June 2021 adopted by the Board in accordance with Clause 15.5 of the Charter on 19 August 2021.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 3 - Functions / Activities of the Authority

- a) Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note b.
- b) The activities of the Authority are categorised into the following function / activities:

Administration: The operations of the Authority and its Board

Other Environment: Flood Mitigation

- c) Functions of the Gawler River Floodplain Management Authority
(excluding depreciation)

	Year	Revenue		Expenses		Surplus (deficit)
		Grants	Other	Total Revenue	Expenses Total	
Administration	2021	-	\$147,044	\$147,044	\$85,115	\$61,929
	2020	-	\$146,042	\$146,042	\$90,152	\$55,890
Other	2021	\$20,000	\$ 50,300	\$ 70,300	\$92,421	(\$22,121)
Environment:						
Flood Mitigation	2020	\$98,980	\$ 85,400	\$184,380	\$166,883	\$17,497
Total	2021	\$20,000	\$197,344	\$217,344	\$177,536	\$39,808
	2020	\$98,980	\$231,442	\$330,422	\$257,035	\$73,387

Note 4 - Subscriptions

The following subscriptions were levied on the Constituent Councils in accordance with Clause 10.2 of the Charter for the year:

Constituent Council	Maintenance		Operations		TOTALS	
	2021	2020	2021	2020	2021	2020
Adelaide Hills Council	\$ 871	\$ 1,476	\$24,322	\$24,166	\$25,193	\$25,642
The Barossa Council	\$ 4,361	\$ 7,396	\$24,322	\$24,166	\$28,683	\$31,562
Town of Gawler	\$ 8,722	\$14,791	\$24,322	\$24,166	\$33,044	\$38,957
Light Regional Council	\$ 4,361	\$ 7,396	\$24,322	\$24,166	\$28,683	\$31,562
Adelaide Plains Council	\$14,541	\$24,660	\$24,322	\$24,166	\$38,863	\$48,826
City of Playford	\$17,444	\$29,581	\$24,325	\$24,170	\$41,769	\$53,751
TOTAL	\$50,300	\$85,300	\$145,935	\$145,000	\$196,235	\$230,300

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 5- Contractual Services

	2021	2020
Executive Officer	\$56,280	\$57,330
Audit Committee <i>(Independent & Presiding Member)</i>	\$2,600	\$2,600
Audit Fees	\$5,000	\$7,057
Legal Fees	\$0	\$2,133
Gawler River Scheme Consultancies	\$84,737	\$139,025
Maintenance Contractors	\$7,560	\$27,736
TOTALS	\$156,177	\$235,881

Note 6 - Comparison of Budget and Actual Results (excluding depreciation)

	2021		2020	
	Budget	Actual	Budget	Actual
Revenue				
Administration	\$147,050	\$147,044	\$146,400	\$146,042
Other Environment: Flood Mitigation	\$0	\$0	\$0	\$100
State Grant	\$20,000	\$20,000	\$110,980	\$98,980
Maintenance	\$50,300	\$50,300	\$85,300	\$85,300
Other Environment: Flood Mitigation Capital	\$0	\$0	\$0	\$0
Total Revenue	\$217,350	\$217,344	\$342,680	\$330,422
Expenditure				
Administration	\$88,050	\$85,115	\$89,095	\$90,152
Other Environment: Flood Mitigation	\$97,950	\$7,684	\$25,150	\$27,858
Maintenance	\$100,736	\$84,736	\$158,475	\$139,025
Other Environment: Flood Mitigation Capital				
Total Expenditure	\$286,736	\$177,535	\$272,720	\$257,035
Surplus (deficit)	(\$69,386)	\$39,809	\$69,960	\$73,387

Note 7 - Expenditure Commitment

An agreement has been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2021.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 8 - Reconciliation Statement of Cash Flows

(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:

	2021	2020
	\$	\$
Total cash & equivalent assets	<u>169,344</u>	<u>151,764</u>
Balances per Cash Flow Statement	<u>169,344</u>	<u>151,764</u>

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

Net Surplus (Deficit)	(281,354)	(247,776)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<u>321,163</u>	<u>321,163</u>
	39,809	73,387
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(17,127)	(30,194)
Net increase (decrease) in trade & other payables	<u>(5,102)</u>	<u>41,669</u>
Net Cash provided by (or used in) operations	<u>17,580</u>	<u>84,862</u>

Note 9 -Economic Dependence

The Gawler River Floodplain Management Authority (GRFMA) was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 in August 2002, by a Charter that was amended and published in The South Australian Government Gazette on 27th February 2020 at page 474.

The Gawler River Floodplain Management Authority (GRFMA) is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter to fund the construction, operation and maintenance of flood mitigation infrastructure of the Authority which it owns and manages.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - Non-Current Assets Summary

	Fair Value Level	2021				2020			
		At Fair Value	At Cost	Accum Dep'n	Carrying Amount	At Fair Value	At Cost	Accum Dep'n	Carrying Amount
Land and easements	-	\$477,000	-	-	\$477,000	\$477,000	-	-	\$477,000
North Para Dam									
Access Roads	3	\$84,000	-	(\$14,200)	\$69,800	\$84,000	-	(\$8,600)	\$75,400
North Para Dam	3	\$25,245,000	-	(\$4,102,125)	\$21,142,875	\$25,245,000	-	(\$3,786,563)	\$21,458,437
Total Infrastructure and Land		\$25,806,000	-	(\$4,116,325)	\$21,689,675	\$25,806,000	-	(\$3,795,163)	\$22,010,837
Comparatives		\$25,806,000	-	(\$3,795,163)	\$22,010,937	\$25,806,000	-	(\$3,474,000)	\$22,332,000

	2020		Carrying Amount Movements During the Year						2021
	Carrying Amount	Additions		Disposals	Depreciation	Impairment	Transfers	Net Valuation	Carrying Amount
		New Upgrade	Renewals						
Land and easements	\$477,000	-	-	-	-	-	-	-	\$477,000
Access Roads	\$75,400	-	-	-	(\$5,600)	-	-	-	\$69,800
Infrastructure - North Para Dam	\$21,458,437	-	-	-	(\$315,563)	-	-	-	\$21,142,875
Total Infrastructure, Property, Plant & Equipment	\$22,010,837	-	-	-	(\$321,163)	-	-	-	\$21,689,675
Comparatives	\$22,332,000	-	-	-	(\$321,163)	-	-	-	\$22,010,837

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 - Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.25% and 0.30% (2020: 0.25% and 1.25%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	169,344	-	-	-	169,344
Receivables	49,278	-	-	-	49,278
Total	218,622	-	-	-	218,622
Financial Liabilities					
Payables	36,567	-	-	-	36,567
Total	36,567	-	-	-	36,567
2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	151,764	-	-	-	151,764
Receivables	32,152	-	-	-	32,152
Total	183,916	-	-	-	183,916
Financial Liabilities					
Payables	41,669	-	-	-	41,669
Total	41,669	-	-	-	41,669

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All Authority 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 Authorities 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 Authorities 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 Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

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

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 12 Uniform Presentation of Financial Statements

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

All Local Government Councils and Authorities 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 Authorities finances.

	2021 \$	2020 \$
Income	217,344	330,422
Expenses	<u>(498,698)</u>	<u>(578,198)</u>
Operating Surplus / (Deficit)	(281,354)	(247,776)
Less Net Outlays in Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation Amortisation and Impairment	321,163	321,163
Proceeds from Sale of Replaced Assets	-	-
	<u>321,163</u>	<u>321,163</u>
Less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	-	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
	<u>-</u>	<u>-</u>
Net Lending / (Borrowing) for Financial Year	<u>39,808</u>	<u>73,386</u>

Note 13 – Contingencies & Assets & Liabilities not recognised in the Balance Sheet

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2021.

Note 14 - Events Occurring After Reporting Date

There were no events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 15 - Related Parties Disclosures

Key Management Personnel

The Key Management Personnel of the Gawler River Floodplain Management Authority (GRFMA) include the Chairman, Board Members, Deputy Board Members and Executive Officer. In all Key Management Personnel were paid the following total compensation:

	2021 \$	2020 \$
Salaries, allowances & Other	\$65,530	\$66,930
Short Term Benefits		
TOTAL	\$65,530	\$66,930

	Amounts received from Related Party during the financial year	Amounts outstanding from Related Party at the end of the financial year
	2021 \$	2021 \$
Adelaide Hills Council	\$12,597	\$12,597
The Barossa Council	\$28,683	\$0
Town of Gawler	\$33,044	\$0
Light Regional Council	\$28,683	\$0
Adelaide Plains Council	\$38,863	\$0
City of Playford	\$41,769	\$0
TOTAL	\$183,639	\$12,597

The Authority has been established for the following purposes:

1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
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 for the Gawler River;
4. Upon application of one or more Constituent Councils pursuant to clause 12.4:
 1. to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities: and
 2. to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.



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INDEPENDENT AUDITOR'S REPORT

To the members of the Gawler River Floodplain Management Authority

Opinion

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

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

Basis for Opinion

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



JIM KEOGH
Partner

Signed on the 21st day of September 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

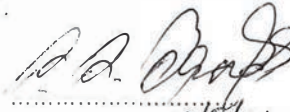
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2021 the Authority's Auditor Dean Newbery and Partners has maintained its independence in accordance with the requirements of the Local 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.



David Hitchcock 17/8/21

EXECUTIVE OFFICER



Peter Brass 12/8/21

PRESIDING MEMBER AUDIT COMMITTEE



Ian Baldwin 19/8/21

CHAIR GRFMA


**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2021 the Authority's Auditor Dean Newbery and 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.


Andrew Aitken (Sep 7, 2021 17:25 GMT+9.5)
 Andrew Aitken
 Chief Executive Officer
 Adelaide Hills Council


 James Miller
 Chief Executive Officer
 Adelaide Plains Council


Henry Inat (Sep 14, 2021 21:12 GMT+9.5)
 Henry Inat
 Chief Executive Officer
 Town of Gawler


 Martin McCarthy
 Chief Executive Officer
 The Barossa Council


 Sam Green
 Chief Executive Officer
 City of Playford


Brian Carr (Sep 14, 2021 17:05 GMT+9.5)
 Brian Carr
 Chief Executive Officer
 Light Regional Council

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Gawler River Floodplain Management Authority

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

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



JIM KEOGH
PARTNER

Signed on the 13th day of August 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006