Wattle Range
COUNCIL

ANNUAL REPORT 2023/2024





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'Silvereye' - Shelley Churches.

Every effort has been made to ensure that the information contained within this Annual Report is accurate. No responsibility or liability can be accepted for any inaccuracies or omissions.

This document fulfils our obligations under the Local Government Act, 1999 which stipulates that all councils must produce an Annual Report (relating to the immediately preceding financial year) to be prepared and adopted by Council on or before 30 November. Information within this report is as prescribed by the legislation and as per the Annual Report Guidelines provided by the Local Government Association of South Australia.

Cover photo: 'Posties' - Jasmin Stehbens.

MAYOR'S MESSAGE

As Mayor, I welcome you to the Wattle Range Annual Report for 2023/24. What a year it has been.

Council continues to be innovative and strive for efficiencies in all areas of our operations.

As a constituted council it is vitally important to reflect on our organisational values of Trust, Teamwork and Fun.

Reflecting on Trust; it's the glue that binds us all together as a community. Doing what we say we are going to do and being honest and transparent in both our intentions and actions helps build trusted relationships with all who we serve. Council's vision collectively is what our organisation's foundation is built on.

I am proud to share that our foundation as an organisation is strong and resilient to meet the challenges that we face in today's changing world. The elected members of Council and staff are committed to continue providing professional services to you, the community.

It is very pleasing to see the commencement of the Council Service Centre; the biggest Council infrastructure build in the twenty-seven-year history of the Wattle Range Council. As a community we are all able to watch this project grow into a modern complex that will serve our community well into the future. Many hours of design and development has brought this project to a reality. A significant way forward for the entire community.

Due to the current economic environment, now and into the future, there will never be a better time to undertake such a necessary and significant public building project. The benefits to our community through economic stimulus will be rewarding. The Wattle Range Council has never been in a better financial position to undertake such an essential project.

Thank you to Mossop Construction & Interiors for their professional services.

Council continues to deliver and review our Strategic Plan initiatives. This is supported by the introduction of the Community Vision program, involving consultation with all thirteen communities via Engage Wattle Range. An accessible electronic platform that allows anyone to share their thoughts and ideas, assisting in the review of town priorities and setting community aspirations for the future.

Council's Strategic Plan continues to be our pathway forward for advancing and implementing a range of community projects and delivering services to our communities.

The Council region of Wattle Range have strong economic diversity, with towns such as Penola and Coonawarra recognised as unique, authentic, and vibrant due to their distinctive natural features, historic buildings, arts culture, local wine region, diversity of community, sporting culture, small businesses and primary industry. A unique part of the Wattle Range Council region, complementing the rest of our region – such as our coastal regions of Beachport and Southend – as well as our agricultural towns and regions – Kalangadoo, Glencoe, Nangwarry, Tantanoola and Furner.

The Wattle Range Council continues to be strong in its decision making, ensuring that delivery of services and maintaining the standards that we all expect.

Not surprisingly council staff continue to be innovative and professional in all areas of the organisation, this contribution is highly valued by our community.

I continue to thank all members of our community for the privilege to serve as your Mayor and recommend this annual report to you.



Des Noll OAM
Mayor

CEO'S MESSAGE

Wattle Range is a truly remarkable part of the world. With an abundance of natural resources and a thriving and friendly community – where else would you rather be?

Serving the people that live and work in this wonderful place is incredibly rewarding, and I am extremely grateful for the opportunity to do so. Along with the elected members and staff that work at Council, we collectively provide hundreds of different services to our local communities and manage hundreds of millions of dollars worth of assets on their behalf. We also live within the same communities that we serve – so there is a lovely grass roots connection to everything we do.

With such a broad range of assets and services to look after, each day at work is very different to the next. One day you could be responding to the aftermath of a storm event, and the next you could be discussing proposed changes to the library. It's a bit like Forrest Gump's box of chocolates – "you never know what you are going to get" in a job like this.

Over the past 12 months Council has implemented dozens of major capital projects worth millions of dollars; promoted and supported an expanding tourism industry; experienced a significant increase in demand for childcare services; initiated Planning Code amendments to unlock land for future development; and grappled with a national shortage of skilled labour. Along with a myriad of other achievements, these are incredibly exciting things to be working on as they are a clear indication that our communities are thriving.

For the first time in decades, more young people are bucking the trend and returning to raise their families in this part of the world. In recent years we hit the headlines as one of the most affordable places to live in Australia; we were listed as one of the fastest growing regions for net migration from metropolitan cities; and we were recognised as one of the first Councils in the State to initiate new Planning Code amendments to stimulate housing development during a national housing crisis.

As we plan for growth, we are also keeping a very close eye on our sustainability. We continue to invest in green energy solutions; we are transitioning to a fleet of hybrid and electric vehicles; and we are exploring opportunities to transition our heavy plant and equipment to alternative energy sources. We are protecting our natural resources as best we can, as we recognise that more than anything else they make this such a special place to live and work.

As always, we couldn't do this without the support, energy and enthusiasm of our wonderful elected members and staff. I thank them all again for another great year and look forward to a bright and prosperous future for all.



Ben Gower
Chief Executive Officer

OUR ORGANISATION

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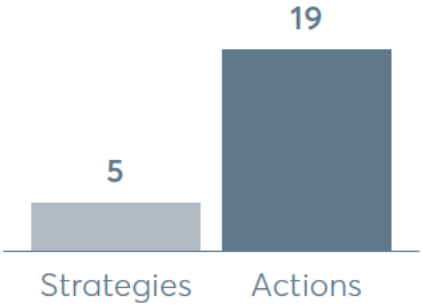


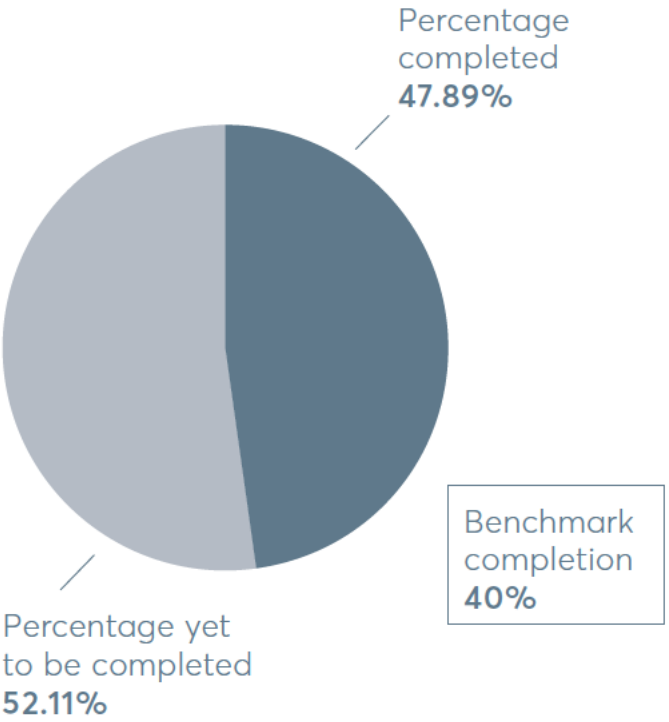
'Beachport Swells' - Steve Chapple.

STRATEGIC PLAN ACHIEVEMENTS

KEY THEME: ORGANISATIONAL EXCELLENCE

Objective: A great place to work where innovation and efficiency is expected and customers are our focus.







ABOUT OUR COUNCIL

The Council extends from the coast to the Victorian border incorporating the seaside towns of Beachport and Southend, extending inland to Millicent as the major service centre and easterly across to the historic town of Penola and world-renowned wine region of Coonawarra.

Wattle Range Council is one of the most diverse and productive rural areas in South Australia. The Council comprises 13 townships and covers an area of 392,864 ha.

9,999
Total properties

9,239
Rateable properties

760
Non-rateable properties

$8.119m
Capital value of properties

12,257
Estimated population as at 30 June, 2023*

2,445km
Total roads

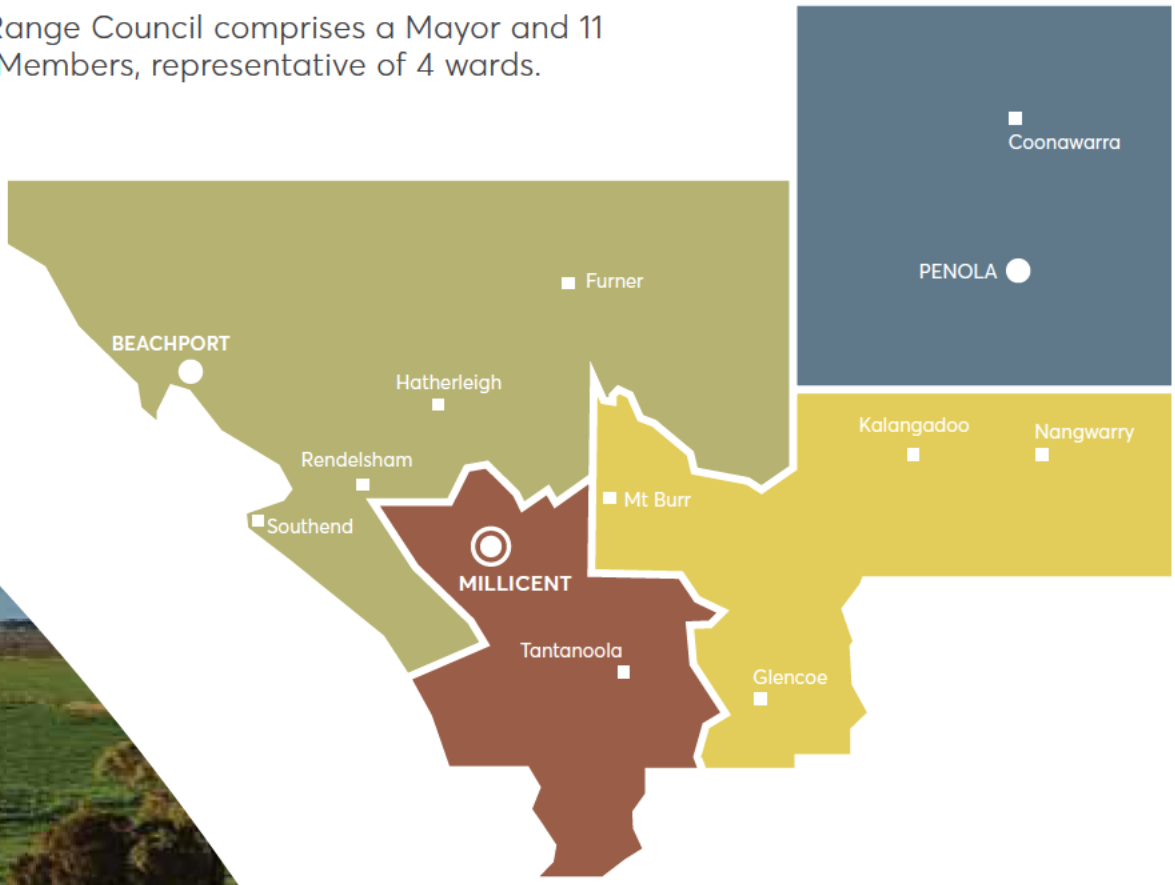
539km
Roads (sealed)

1,905km
Roads (unsealed)

** Source SA Local Government Grants Commission*

Ward Structure

Wattle Range Council comprises a Mayor and 11 Elected Members, representative of 4 wards.





'Green Green Hills of Home' - Heather Woods.

ELECTED MEMBERS



Pictured L to R: (Back) Cr. Chris Brodie, Cr. Richard Cassidy, Cr. Emma Castine, Cr. Deb Agnew, Deputy Mayor Peter Dunnicliff, Cr. Dennis Muhovics, Cr. David Walshaw, Cr. Dale Price.
(Front) Cr. Sharon Cox, Mr. Ben Gower (Chief Executive Officer), Mayor Des Noll, Cr. Moira Neagle (Resigned 2023), Cr. John Drew.
Inset: Cr. John Shelton (Elected 2024)

COUNCIL MEETINGS AT A GLANCE

24
Total meetings of Council

5
Special meetings

7
Information briefings

12
Ordinary meetings

424
Total resolutions on a range of issues

110
No. of resolutions made in confidence (25.94% overall)

ELECTED MEMBERS

- Ordinary meeting
- Special meeting
- Information briefing

MAYOR DES NOLL

Council Committees



Ex Officio Member of all Section 41 Committees

Meeting Attendance

12/12
5/5
7/7

DEPUTY MAYOR CR PETER DUNNICLIFF

Council Committees



Meeting Attendance

12/12
5/5
7/7

CR JOHN DREW CORCORAN WARD

Council Committees



Meeting Attendance

11/12
5/5
6/7

CR DENNIS MUHOVICS CORCORAN WARD

Council Committees



Meeting Attendance

10/12
5/5
6/7

CR MOIRA NEAGLE# CORCORAN WARD

Council Committees



Meeting Attendance

3/5
0/1
1/2

JOHN SHELTON^ CORCORAN WARD

Council Committees

Meeting Attendance

2/3
3/3
3/3

CR DAVID WALSHAW CORCORAN WARD

Council Committees



Meeting Attendance

11/12
5/5
6/7

CR RICHARD CASSIDY KINTORE WARD

Council Committees



Meeting Attendance

11/12
4/5
7/7

CR SHARON COX KINTORE WARD

Council Committees



Meeting Attendance

9/12
3/5
6/7

CR CHRIS BRODIE RIDDOCH WARD

Council Committees



Meeting Attendance

10/12
4/5
4/7

CR EMMA CASTINE RIDDOCH WARD

Council Committees



Meeting Attendance

10/12
3/5
3/7

CR DEB AGNEW SORBY ADAMS WARD

Council Committees



Meeting Attendance

9/12
5/5
4/7

CR DALE PRICE SORBY ADAMS WARD

Council Committees



Meeting Attendance

11/12
3/5
7/7

- Greenrise Lake Advisory Committee
- Limestone Coast Southern Regional Assessment Panel
- Rendelsham Community Hall Advisory Committee
- Lake McIntyre Management Committee
- Disability Access and Inclusion Plan (DAIP) Working Group
- Wattle Range Youth Development Foundation
- Limestone Coast Local Government Association (LCLGA)
- Millicent Saleyards Advisory Committee
- Wattle Range Council Building Fire Safety Committee
- Audit & Risk Committee

** Resigned from the Limestone Coast Local Government Association on 15 May 2024.*

Formal resignation effective 19 November 2023.

^ Elected 18 March 2024.

Note: the figures shown indicate the number of meetings a Member attended out of the maximum they were eligible to attend during that term.

COUNCIL COMMITTEES

In addition to Elected Members being members of the full Council, appointments are made to a variety of Committees.

The following formal committees were in place during 2023/24:

SECTION 41 COMMITTEES

Established under Section 41 of the *Local Government Act 1999*, the following Committees are in place to provide advice to the Council and assist it in the performance of its statutory functions.



Greenrise Lake Advisory Committee
4 meetings

Established to advise Council on the use and development of the Greenrise Lake Recreation Area in accordance with the Penola Commonage Management Plan.



Lake McIntyre Management Committee
10 meetings

Established to assist Council with the care, protection, management, operation and improvement of the Lake McIntyre Reserve.



Millicent Saleyards Advisory Committee
3 meetings*

Established to assist Council with the management, financial sustainability, promotion and improvement of the Millicent Saleyards.

** The committee ceased operation on 12 March 2024.*



Rendelsham Community Hall Management Committee
3 meetings

Established to provide advice to Council regarding the care, protection, operation and improvement of the Rendelsham Community Hall.

SECTION 43 COMMITTEES



Limestone Coast Local Government Association

Council is a member of the Limestone Coast Local Government Association (LCLGA), which is a regional subsidiary body established by the seven constituent Councils in the Limestone Coast region under section 43 of the *Local Government Act 1999*. The objective of the LCLGA is to advance communities in the region through effective advocacy, facilitation and by driving innovation. More information about the LCLGA is available at www.lclga.sa.gov.au.

OTHER COMMITTEES



Audit & Risk Committee
7 meetings
50 resolutions
10 resolutions made in confidence

This Committee is required under section 126 of the *Local Government Act 1999*. The functions of the Committee are as follows:

- following a review of the Council's annual financial statements, to provide advice to Council that they fairly state the affairs of the Council;
- to liaise with the Council's auditors in relation to the financial affairs of the Council and the conduct of the Council's audit;
- to review the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Council on a regular basis and to report to Council on the outcome of the reviews;
- to propose, and provide information relevant to, a review of the Council's strategic management plans or annual business plan; and
- to propose and review, the exercise of powers under section 130A of the *Local Government Act 1999* – (examine and report on any matter relating to financial management, or the efficiency and

economy with which the Council manages or uses it's resources to achieve its objectives).

For the full report required under Section 126 (9) of the *Local Government Act 1999* see page 97 of this report.



Limestone Coast Southern Regional Assessment Panel
10 meetings
1 Wattle Range application considered

The Limestone Coast Southern Regional Assessment Panel (RAP) supports the Wattle Range Council, District Council of Grant, District Council of Robe and City of Mount Gambier in considering and making decisions regarding development applications. It is one of the authorities that can make impartial and transparent development assessment decisions on more complex developments and on those matters which may be prescribed.

The RAP is an effective way to pool resources and satisfy the requirements of the *Planning, Development and Infrastructure Act 2016*, the *Planning and Development and Infrastructure (General) Regulations 2017*, and the Planning and Design Code in regional South Australia. Council's Planning Officers refer relevant applications to the RAP for consideration.



Wattle Range Council Building Fire Safety Committee
6 meetings
1 notice issued

The Committee is established under section 157 of the *Planning, Development and Infrastructure Act 2016* and designated as the 'appropriate authority' for the Council area. The Committee's responsibilities include:

- develop and maintain appropriate building fire safety inspection policies;
- scrutinise and inspect the fire safety of buildings that have been identified as, or are suspected of, having inadequate fire safety provisions;
- issue notices to building owners in accordance with section 157 of the PDI Act;
- forward information on notices issued to Council administration for the purposes of section 7 enquiries under the *Land and Business (Sale Conveyancing) Act 1994* (which are made by a vendor when a building is available for sale or lease);
- where appropriate, negotiate a cost effective performance solution with a building owner to reduce fire safety risks to an acceptable level;
- initiate enforcement or other action to ensure a building owner complies with certain notices issued; and
- revoke or vary notices when appropriate.



Wattle Range Youth Development Foundation

The Foundation was established to provide financial assistance to young people living in the Wattle Range Council area selected to participate in officially accredited sporting and other events at the state, state-country or national level.

**This committee ceased in January 2024 and the grant function added to Council's Community Grants, Scholarship and Sponsorship Program Guidelines.*

OUR VISION

Wattle Range; a great place to live and work.

OUR VALUES

Trust

Trust is the glue that binds us all together as a community. Doing what we say we are going to do and being honest and transparent in both our intentions and actions helps build trusted relationships.

Teamwork

Teamwork is the cornerstone of high performing organisations, embracing the diversity of thoughts and experiences that exist within a team generates a broader range of innovative ideas and leads to better decision making. Individuals perform better when they are a valued member of a team, they are more confident, they have more fun and they are more productive. We become more resilient when we know that someone is watching our back, and we are more likely to cope under stressful or difficult circumstances.

Fun

Fun, the importance of enjoying what we do and how we do it should never be underestimated. Having fun at work builds stronger teams and enhances relationships. Recognising and celebrating our successes no matter how big or small they are encouraging the right behaviours in the workplace and ultimately enhances our performance.

CORPORATE STRUCTURE

Council's organisational structure provides for the management of Council's operations under an Executive Leadership Team (ELT), consisting of the Chief Executive Officer, three Departmental Directors and the Executive Support.

ORGANISATIONAL STRUCTURE

Corporate Services
61 staff

- Governance
- Administration, Communications & Records
- Finance
- Information Communication Technology
- HR, Risk & WHS
- Early Learning Centre

Engineering Services
72 staff

- Parks & Gardens
- Assets & Infrastructure
- Environmental Sustainability
- Waste Management

Development Services
29 staff

- Development Health & Compliance
- Economic Development
- Tourism & Events
- Libraries & Cultural Services
- Community Development
- Caravan Parks

Traineeships & Apprenticeships
6 staff

- Parks & Gardens Trainees
- Mechanical Apprentice
- Administration Trainee

L to R: Ben Gower (Chief Executive Officer), Paul Duka (Director Corporate Services), Emma Clay (Director Development Services) and Peter Halton (Director Engineering Services)



WORKFORCE AT A GLANCE

162
Total staff (not including apprentices/trainees)

78 Female **84** Male

140
FTE

45.9
Average age of employees

42
Average age females

49.5
Average age males

43
Total staff over 10 years service

1
Employee retired in 2023/24

'Beachport Lighthouse' - Liam Mills.



INFORMATION TECHNOLOGY

The Information Technology team has over 40 key technology projects on its to-do list, all aimed at making the Council's work more efficient and enhancing the services provided to the community.

Several major projects have already been successfully completed, including the new Customer Relationship Management (CRM) system, which helps Council provide more responsive customer service, and Avepoint, which improves how Council manages records and ensures compliance with governance standards.

The team is also nearing completion of the Fire Prevention module, which includes a new field worker app designed to streamline off-site operations. This app will enable officers in the field to work more efficiently, providing real-time data and smoother processes to better protect the community from fire hazards.

Looking forward, the team is focusing on additional projects, such as enhancing document management through SharePoint, strengthening cybersecurity to safeguard Council data, and deploying a new Human Resources system to improve employee management.

The implementation of software aimed at improving financial reporting and rates modelling for better financial planning is also underway. Additionally, the upcoming Antenno app will allow community members to report issues directly to Council via their smartphones, enabling quicker responses to local concerns.

These ongoing projects underscore the Council's commitment to using cutting-edge technology to improve services, ensure community safety, and enhance the overall well-being of residents.

COMMUNICATIONS & MEDIA

From November 2023 Council set out, over the ensuing 12 months, to assist each of the thirteen towns in the region to review their town priorities and set out their aspirations for the future.

The aim was to replace what was the 'Community Town Plans', with brand new 'Community Visions'. Using our online engagement platform 'Engage Wattle Range' Council captures the thoughts and ideas of those living in each town, helping to guide decision making, enhancing community vibrancy, ensuring environmental sustainability, and inspiring innovation.

Elected Members and Council staff visited the following towns, hosting a free barbecue and public forum to foster involvement.

November 2023

- Mount Burr
- Southend
- Tantanoola

February 2024

- Millicent
- Beachport
- Penola

April 2024

- Glencoe
- Hatherleigh

June 2024

- Rendelsham
- Kalangadoo
- Coonawarra

The purpose of the forums was to listen to what the community envisage for their towns and hear what should be prioritised. Council representatives explained how community feedback, ideas and proposals could be communicated to Council on an ongoing basis.

The Community Vision forums continue throughout 2024 with the communities of Furner/Kangaroo Inn and Nangwarry yet to 'have their say'.

Councils are required, under the *Local Government Act 1999*, to consult with the community on a wide range of issues. Wattle Range Council's commitment to ensuring residents have opportunity to be involved in the consultation and communication of topics of interest is outlined in our Community Engagement Policy.

Over 2023/24 Council has consulted with the community and sought feedback, from either key stakeholders or the wider community, on the following matters:

- Annual Business Plan & Budget
- Beachport Public Art Installation
- Disability Access and Inclusion Plan 2024-2028
- Enforcement, Compliance and Order Making Policy
- Future of the Penola Community Library



'Home Bound' - Liam Mills.

COMMUNICATIONS & MEDIA

- Lions Park Upgrade Concept Design
- Millicent Swimming Lake Reconstruction
- Mount Burr Town Entrance Signage
- Naming of Roads Policy
- Penola Commonage Land Management Plans
- Plan of management relating to dogs and cats
- Planning Code Amendment
- Plant and Equipment Asset Management Plan
- Proposed Closure & Sale of Unmade Road Reserve (Walkway) in Millicent
- Proposed Closure & Sale of Unmade Road Reserve in Hatherleigh
- Proposed Community Land Revocation in Southend
- Road, Kerb and Footpath Asset Management Plan

Face-to-face community forums were held on the following topics:

- Annual Business Plan & Budget
- Community Vision forums.

The consultation on the following projects included public or stakeholder surveys:

	Responses
Beachport Public Art Installation	20
Disability Access and Inclusion Plan 2024-2028	4
Future of the Penola Community Library	199
Lions Park Upgrade Concept Design	62
Mount Burr Town Entrance Signage	77
Planning Code Amendment (Affected landowners)	160



'Nature At It's Best' - Chris Lindner.

COMMUNICATIONS & MEDIA

COMMUNICATIONS & MEDIA AT A GLANCE

23
Media releases

Engage Wattle Range

8.5k
Site visits

183
Max. visitors per day

162
New Registrations

2.1k
Total contributions

4.1k
Facebook page followers

214k
Total reach (organic)
(^71.4%)

3.7k
Total reach (paid)

68.7k
Highest post reach
(organic)

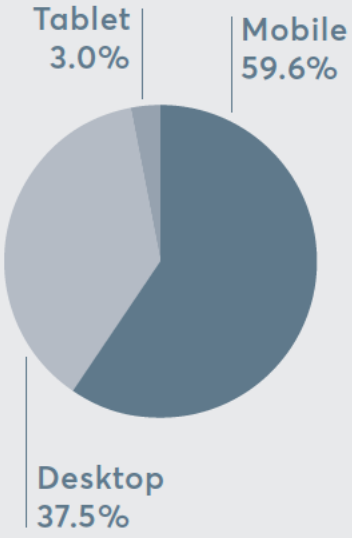
154
Antenno App users

62
Posts

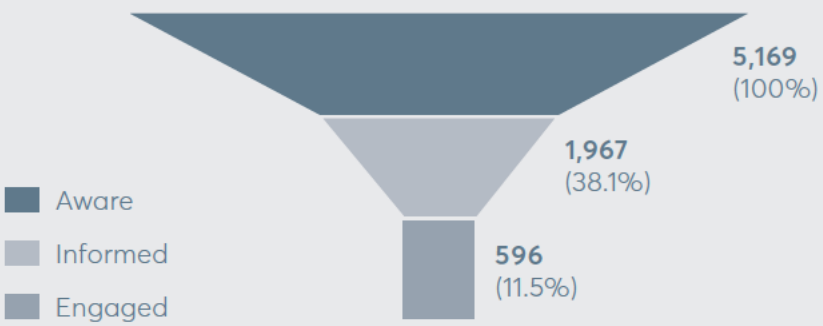
32%
Average Impression rate

Website

216k
Page views by 72k users, viewed from:



Visitor Engagement



FINANCIAL PERFORMANCE

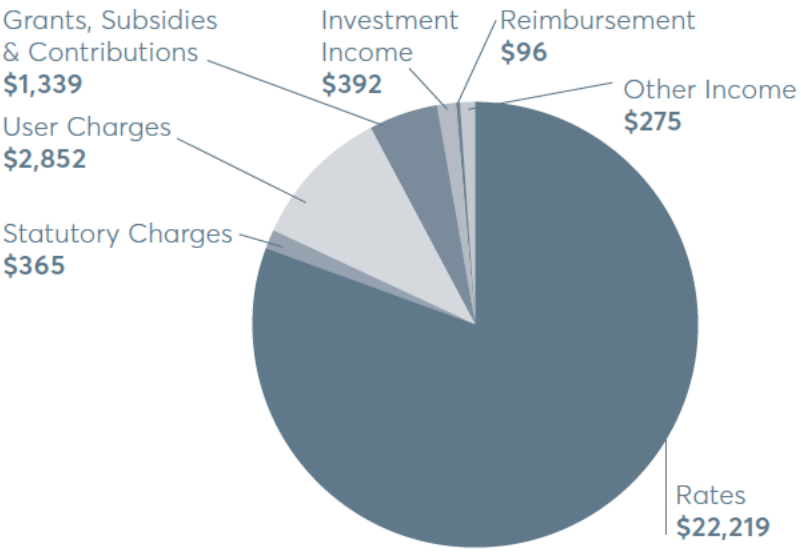
For the 2023/24 financial year, Council's Operating Deficit is $6.15M. The higher deficit position has been impacted by a significant decline in grant income funds received in 2023/24.

In years past, Council has received prepaid Federal Assisted Grant funds in advance of the year related to when they are intended to be paid in. In 2023/24, the practice of prepayment of these grants ceased, and consequently, it has had a material impact on grant income received. In addition, Council also has had a general decline in grant funds received from other sources, which has resulted in an overall total decline in grant funds received comparative to 2022/23 of $5.50M.

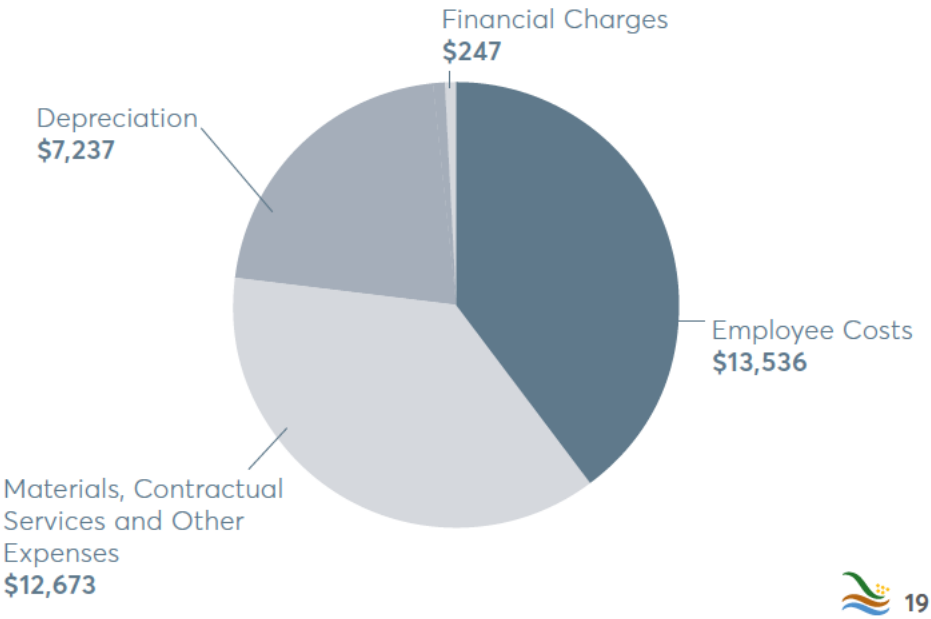
To a lesser extent, the increase in Operating Expenses has also impacted the Operating Deficit result. Above Consumer Price Index (CPI) increases in operational costs for insurance, fuel and materials, coupled with both superannuation guaranteed contributions and employee agreement increases, have resulted in Operating Expenses increasing by $1.5M comparative to 2022/23.

Summary Comprehensive Income Statement ($,000)	**2024**	**2023**
Operating Income	$27,538	$31,417
Operating Expense	$33,693	$32,189
Operating Surplus (Deficit)	**($6,155)**	**($772)**
Add Capital Adjustments	($2,637)	($1,301)
Net Surplus (Deficit)	**($8,430)**	**($2,073)**
Less Revaluation Adjustments	$164	$21,402
Total Comprehensive Income	**($8,266)**	**$19,329**

2024 Operating Income $,000s

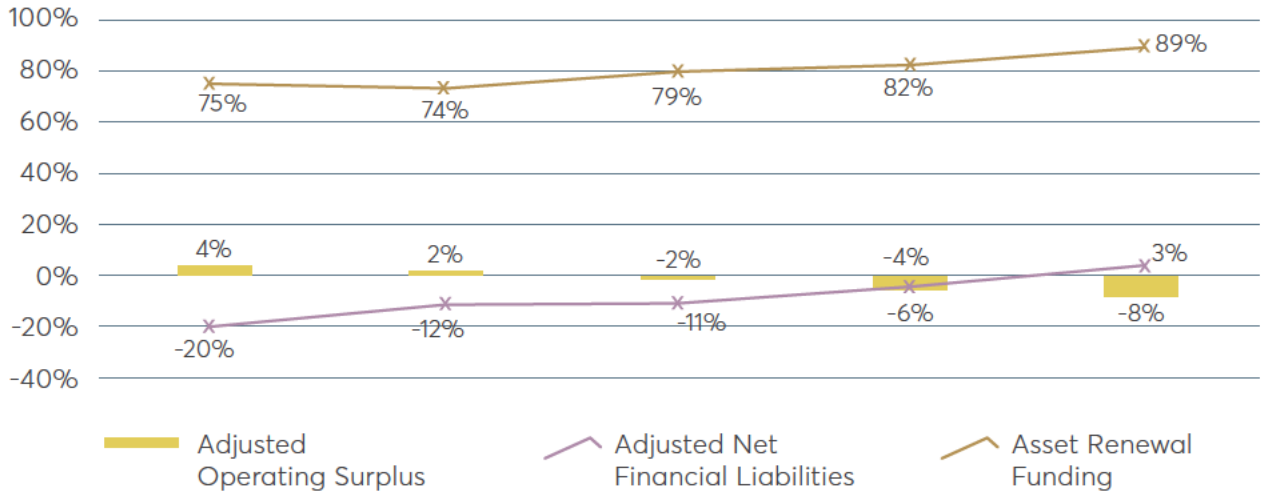


2024 Operating Expenditure $,000s



KEY FINANCIAL INDICATORS

Council monitors its financial performance through three (3) Key Financial Indicators: the Adjusted Operating Surplus Ratio, Adjusted Net Financial Liabilities Ratio and Asset Renewal Funding Ratio.



The Adjusted Operating Surplus Ratio includes corrections for the timing issues related to the prepayment of the Federal Assistance Grants to better reflect the actual underlying performance. The result for 2023/24 is -8.4%, which is lower than the target expectations of zero or above. The result was impacted due to the lower than expected income from grant funding received in 2023/24.

Adjusted Net Financial Liabilities Ratio is an indicator of Council's indebtedness. For 2023/24, the result is 3%. The result is within Council's target range of between 0% to 100% and signifies that Council's debt levels are low. The result is less than Budget expectations, largely as a consequence of lower than anticipated capital expenditure, due in part to supply chain and resourcing issues.

Asset Renewal Funding Ratio is a key indicator of whether Council is renewing its assets when they fall due. Council's target range is between 80% and 110%. The result for 2023/24 is 89%, which is well within the target range, and trending in a positive direction in consideration of challenges faced in delivering capital projects in the current environment.

With a longer term focus of returning the operating result back to a break even position, the current financial performance of Council continues to be strong in relation to low indebtedness levels and increasing renewal expenditure of Council's existing assets.

ANNUAL AUDIT

Wattle Range Council's Annual Financial Statements for 2023/24 were audited by Council's auditors Dean Newbery & Partners Chartered Accountants who were appointed in April 2021, for a 5 year term, pursuant to Section 128 of the *Local Government Act 1999*.

Remuneration paid to Council's Auditors for the provision of audit services during 2023/24, pursuant to Section 129 of the *Local Government Act 1999* was $24,460.

YOUR RATES

RATING STRATEGY

The rating strategy outlines Council's rationale for determining rates on an annual basis. Council reviews each year its rating strategy to assess if the previous rating decisions are appropriate or need to be amended for the coming year.

In 2023/24, Council resolved to continue to apply minimum rates of $650 to eligible rateable assessments in the Council area. In addition, Council also calculates general rates revenue by applying differential "rates in the dollar" to the capital values of the property based on the differential land uses of Residential, Commercial Office, Commercial Shop, Commercial Other, Industrial Light, Industrial Other, Primary Production, Vacant Land and Other properties.

General Rates

For the 2023/24 financial year, Council adopted an increase in General Rate Revenue of Consumer Price Index (CPI), being 7.9% plus growth from new property developments 0.59%.

Service Charges

Council raised service charges for the provision of Community Wastewater Management Schemes in the towns of Penola, Southend, Beachport and Kalangadoo.

CWMS Service Charges	Occupied	Vacant
Penola, Southend and Kalangadoo	$720	$538
Beachport	$817	$613

A domestic Kerbside Waste Collection Service Charge was levied on properties in defined kerbside collection areas.

Waste Collection Service Charge	Charge Per Unit
3 Bins	$352
2 Bins	$275
3 Bins (Pension)	$232
2 Bins (Pension)	$185

Concessions of $120 for a 3 Bin service and $90 for a 2 Bin service were provided to eligible pensioners.

YOUR RATES

Separate Levy

In 2023/24 Council raised a separate levy, based on land use, per rateable property for payment of the Limestone Coast Landscape Board levy of $1,109,000. The land use charges are as follows:

Residential, Vacant & Other	$90.30
Commercial	$135.25
Industrial	$211.70
Primary Production	$389.30

The levy is collected on behalf of the State Government and is not retained by Council.

Mandatory Rebates

229 properties received Mandatory Rebates of General Rates totalling $194,914.

Health Services	$650
Community Services	$136,775
Religious	$27,164
Educational	$30,325

Discretionary Rebates

64 Discretionary Rebates of General rates were approved by Council totalling $66,159.



'Azure Waters, Serene Horizon' - Jeethu Susen Philip.

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

TOURISM & EVENTS

- Community Events Support & Management
- Tourism & Marketing
- Visitor Information Services
- Caravan Parks

$3.21

per $100

WASTE & RECYCLING SERVICES

- Kerbside Waste Collection
- Public Waste Bin
- Waste Initiatives

$4.78

per $100

COMMUNITY, HEALTH, AGED & YOUTH SERVICES

- Community Support
- Youth & Aged Programs
- Social Issues
- Child Care

$1.98

per $100

ASSETS & INFRASTRUCTURE

- Asset Management
- Plant & Machinery
- Roads, Kerbs & Footpaths
- Traffic Management
- Stormwater
- Streetlighting • CWMS
- Coastal Management

$43.02

per $100

ECONOMIC DEVELOPMENT, REGULATORY SERVICES, ENVIRONMENT & PLANNING

- Building Regulation
- Planning & Development
- Public Order & Safety
- Fire Prevention • Parking
- Dog Management
- Environmental Health Services

$5.72

per $100

GOVERNANCE, COMMUNICATIONS & ADMINISTRATION

- Governance & Legal Compliance
- Administration & Customer Service
- Financial Management
- Information Management
- Communications

$23.60

per $100

PARKS, PLAYGROUNDS, POOLS, SPORT & RECREATION

- Parks & Playgrounds
- Pools & Swimming Lake
- Sport & Recreational Facilities
- Boat Ramp • Cemeteries

$10.79

per $100

LIBRARIES & COMMUNITY FACILITIES

- Libraries
- Cultural Facilities
- Public Arts • Halls
- Public Conveniences

$6.90

per $100



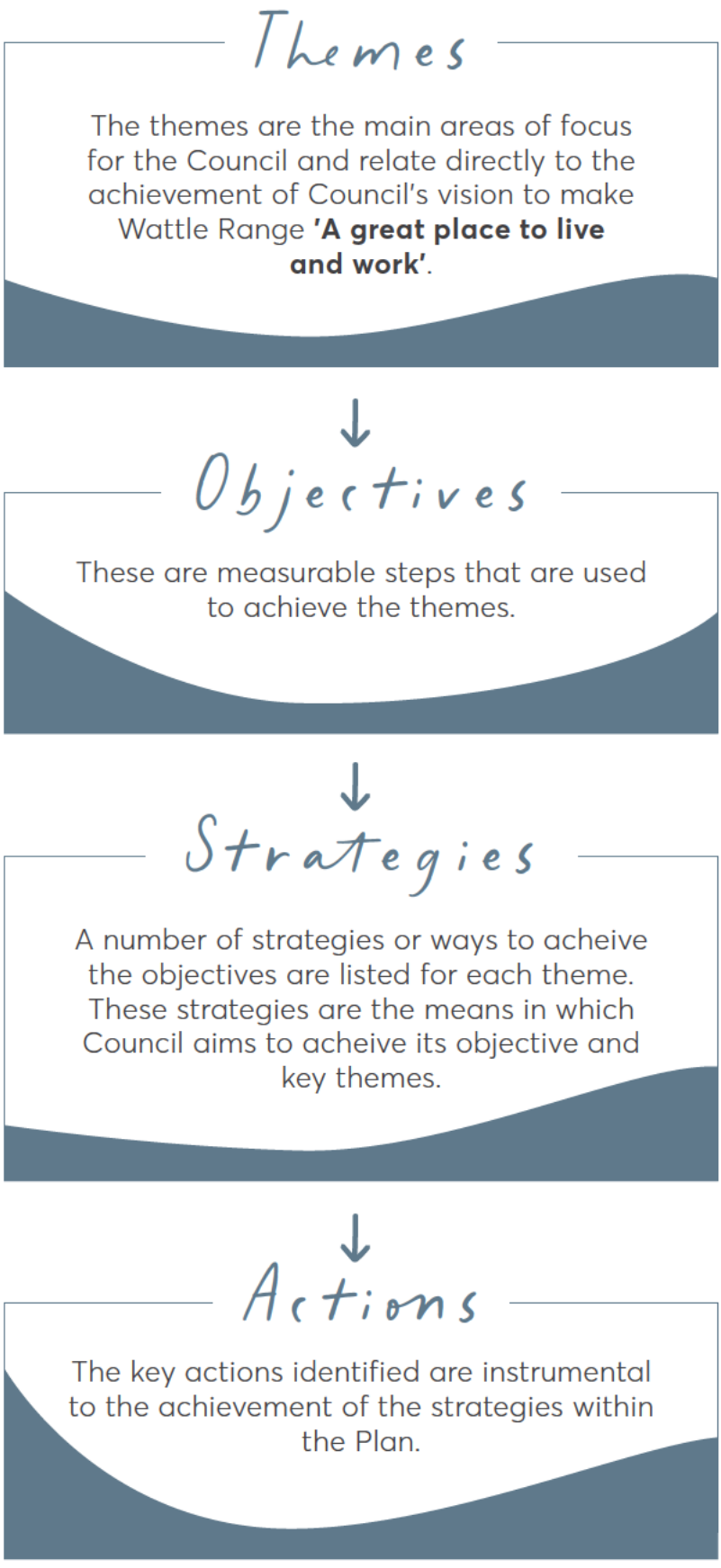
STRATEGIC PLAN

The Council Strategic Plan is a core document for guiding Council's future direction over the next four years. The plan takes into consideration Council's strategic planning framework and integrates the communities' and external stakeholder priorities. Wattle Range Council finalised and adopted the Strategic Plan 2023-2027 in April 2023.

The Strategic plan focuses on 4 main themes (Community Vibrancy & Presentation, Environmentally Sustainable, Infrastructure & Asset Sustainability and Organisational Excellence) that cover all aspects of Council's business. These themes and associated objectives were developed through a collaborative process, which involved engagement with the Council, staff and external stakeholders, including community and youth.

Invariably these four themes are all interrelated and will drive Council's ability to achieve its vision of **'Wattle Range - a great place to live and work'.**

Strategic Plan Structure



STRATEGIC PLAN ACHIEVEMENTS

KEY THEME: ORGANISATIONAL EXCELLENCE

Objective: A great place to work where innovation and efficiency is expected and customers are our focus.

4.1 Streamline operational decision making processes through technology based improvements.

Actions	Measure	Progress	% Complete	
4.1.1a Develop and deploy customised database and workflows to capture and manage information in order to improve decision making and operating efficiency.	Customised databases implemented.	Sharepoint and PowerBI softwares were utilised to assist in the creation of workflows and analysis of council information.	40%	
4.1.1b Develop a standard suite of automated reports and dashboards to enhance analysis and decision making and consider sharing this information with the community via the Council website.	Options evaluated for improved information technology reliability.	Office 365 has been implemented and PowerBI reporting development has commenced.	40%	
4.1.1c Conclude the transition to the Datascape Enterprise Software Solution and continue to evolve its capability with both the vendor and collaborating Councils.	Datascape implementation concluded.	The Customer Request Module (CRM) has been implemented and additional CRM functionality and completion of the regulatory modules to be completed in 2024/25.	40%	
4.1.1d Develop an Internet of Things (IOT) capability that integrates smart sensors into Council's existing IT network and emerging networks.	IOT sensors deployed.	IOT project to commence in 2025/26.	0%	
4.1.1e Pursue mobile IT solutions that improve remote connectivity and productivity in the field.	Mobile IT solution deployed.	Further mobile devices were purchased in preparation for implementation of the field worker application due in 2024/25.	60%	

4.2 Govern in a responsible and responsive way.

Actions	Measure	Progress	% Complete	
4.2.1a Strengthen the internal control mechanism through the development, review and auditing of policies and procedures.	Internal auditing of policies and procedures undertaken.	Internal controls have been developed and are annually reviewed and monitored in Sharepoint. Policies and procedures are being updated and internal audit of Work Health & Safety procedures undertaken.	40%	

STRATEGIC PLAN ACHIEVEMENTS

4.2 Govern in a responsible and responsive way *cont.*

Actions	Measure	Progress	% Complete	
4.2.1b Review Council's Business Continuity Plan through desktop exercises.	Business Continuity Plan developed and reviewed.	Desktop exercise completed with a Country Fire Service scenario and an update to the Business Continuity Plan has commenced.	40%	
4.2.1c Support and continue to develop the Risk Management Framework and comply with Council's Work Health and Safety Responsibilities.	Framework developed and complied with.	Skytrust and Sharepoint are used for maintenance of risk and safety systems. Throughout the year enhanced reporting has been developed to improve Council's risk and safety system monitoring.	65%	
4.2.2a Assist the South Australian Electoral Commission with the 2022 Council elections.	Council elections conducted successfully.	COMPLETED - Elections were completed and declared 18 November 2022.	100%	
4.2.2b Undertake the elections and develop a training schedule and induction for the new elected Council.	Election and training of councillors conducted.	Induction of Cr Shelton was undertaken, and the mid-term refresher training has commenced for all elected members.	75%	
4.2.3a Ensure all policies, procedures and delegations of authority are appropriately recorded and managed to ensure compliance with nominated review cycles.	Policies and procedures reviewed.	Policy and procedure review and system for monitoring developed, staged update of policies and procedures has now commenced.	65%	

4.3 Increase Community input into Council decision making, through adoption of quality Community Engagement principles and practices.

Actions	Measure	Progress	% Complete	
4.3.1a Evolve Council's website to ensure that it remains relevant to community needs.	Website reviewed.	The website is continually updated to maintain relevance and accuracy. Future changes are focused on improving the customer experience.	40%	
4.3.1b Develop and promote the use of community engagement platforms.	Community Engagement platform implemented.	COMPLETED - Community engagement software Engagement HQ has been implemented and visitation improved. Additionally, Council implemented and commenced use of the Brolly software to assist with social media archiving.	100%	

STRATEGIC PLAN ACHIEVEMENTS

4.4 Optimise Council operation of businesses and assets, to ensure value for money is returned to the Community.

Actions	Measure	Progress	% Complete	
4.4.1a Identify other key assets that don't have any significant community value or that would be better placed with an alternative organisation (public or private) for disposal and reinvest the capital in key community infrastructure projects.	Assets identified.	Various assets have been reviewed and a number have been earmarked for sale and or reinvestment.	75%	
4.4.1b Investigate options to transfer ownership and/or management of CWMS to a water industry provider.	Options evaluated for transfer of ownership and or management of CWMS.	Preliminary investigations have commenced.	10%	

4.5 Ensure Council has the right people to succeed in delivering outcomes.

Actions	Measure	Progress	% Complete	
4.5.1a Develop an online performance development review system that aligns individual objectives with annual and strategic business plans and desired behaviours with Council's values.	Online performance development review system developed.	Council has commenced implementation of ELMO HR software which includes a performance management module. Final implementation of this module is expected to be completed in 2024/25.	50%	
4.5.1b Develop an online induction capability for new employees, volunteers and contractors.	Online induction for employee's contractors and volunteers developed.	Council has commenced implementation of ELMO HR software which includes an online training module for inductions for employees/ volunteers and contractors. Implementation is expected to continue in 2024/25 with final delivery expected in 2025/26.	20%	
4.5.1c Implement and optimise the use of a Human Resources (HR) Electronic Management System across the Organisation.	HR system implemented.	Council has commenced implementation of ELMO HR software which includes recruitment and onboarding streamlined processes. Implementation has commenced and is expected to be completed in 2024/25.	40%	
4.5.1d Develop a formal sucession plan that identifies critical positions developing short and long term solutions to back fill these positions when the need arises.	Succession plan developed.	Some preliminary works have commenced in establishing succession planning for managers and directors through scheduled backfilling of their roles by other staff whilst on leave.	10%	

LIVING IN OUR COMMUNITY

Events, Awards, Grants & Sponsorship	30
Community Development	40
Planning & Development	43
Tourism	46
Libraries & Gallery	48
Gladys Smith Early Learning Centre	51
Strategic Plan Achievements	52

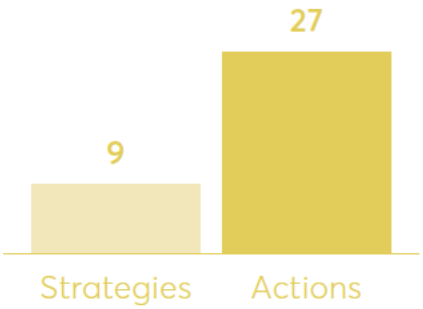


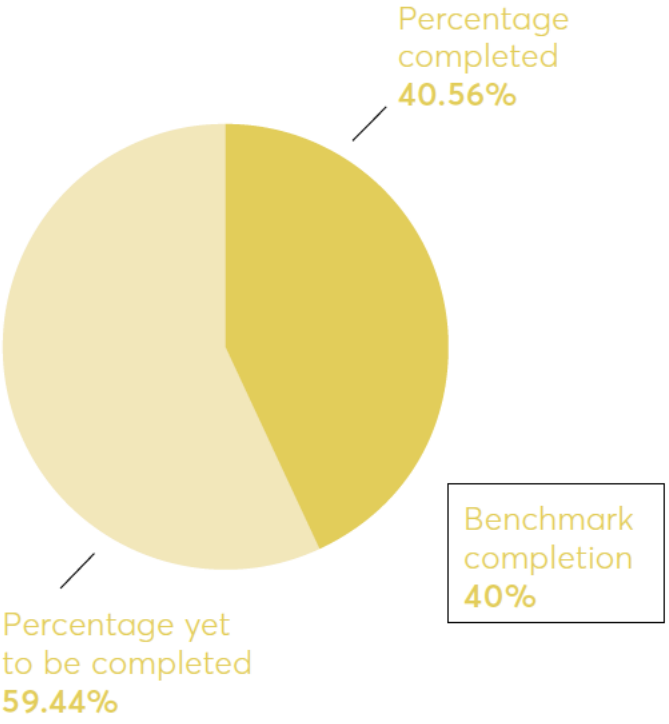
'Golden Waves of Tantanoola' - Jeethu Susen Philip.

STRATEGIC PLAN ACHIEVEMENTS

KEY THEME: COMMUNITY VIBRANCY AND PRESENTATION

Objective: Generate and support community vibrancy through advocacy and maintenance of community services and enhanced public facilities for future generations.





HIGHLIGHTS

176
Junior Fishing Competition Registrations

131
families serviced by the Early Learning Centre

21
local events received $43K in financial support

$53.25M
spent by visitors to the area

116.5K
visits to the Library & Gallery

EVENTS, AWARDS, GRANTS & SPONSORSHIP

SA YOUTH WEEK

Council was successful in obtaining a SA Youth Week grant of $2,000 to support activities planned across the region for Youth Week between 15 and 24 March 2024.

The Escape Room was again a popular activity designed to engage and challenge youth 16-25 years, with a focus on local and general knowledge to unlock puzzles to escape from the room. The Rotary Park Millicent Disc Golf course was tested out as a competition course and has also proven to be popular. A kayaking workshop was also held after several cancellations due to bad weather.

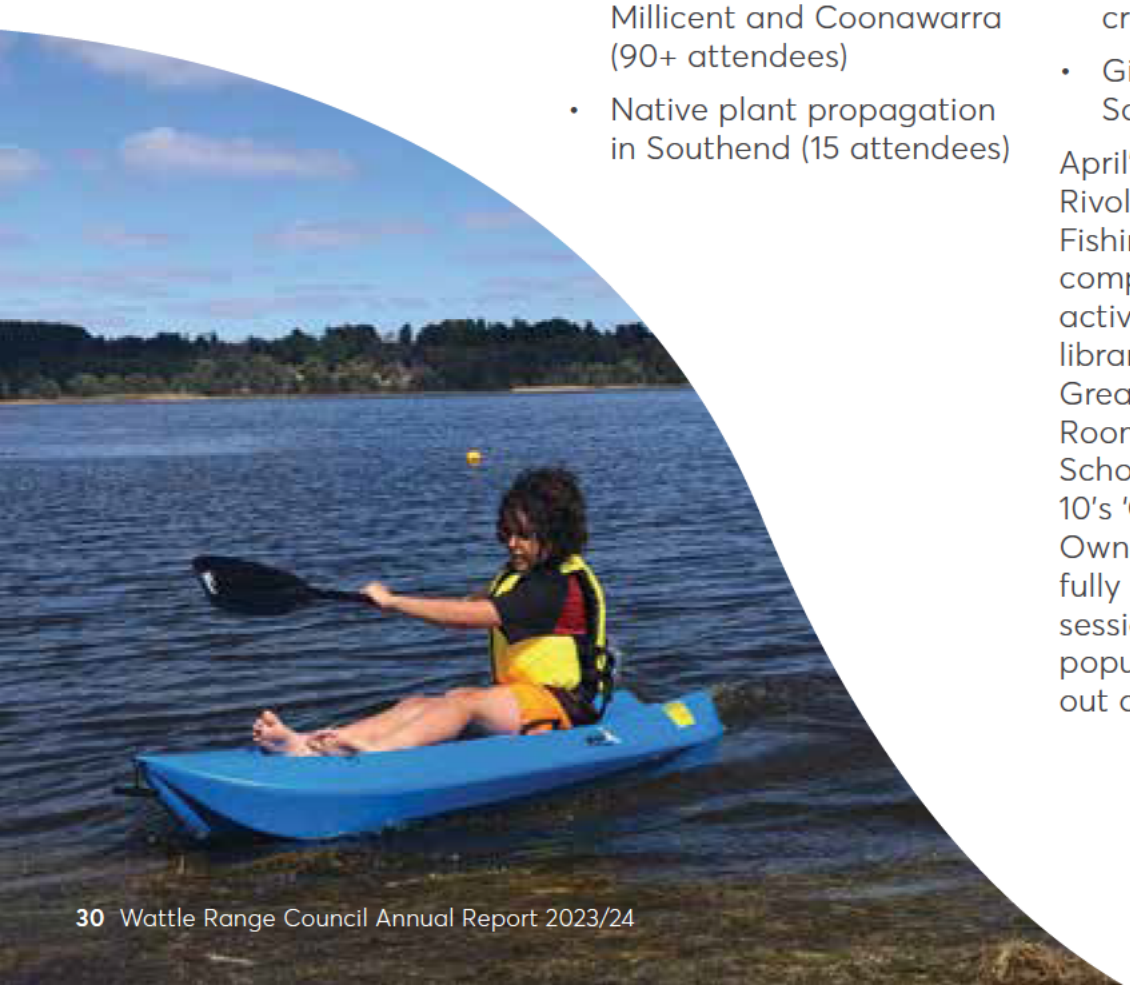


SCHOOL HOLIDAY PROGRAM

The school holiday program 'Full Throttle in Wattle', was again a major success, attracting hundreds of kids. Key activities included:

- Colour runs in both Millicent and Coonawarra (90+ attendees)
- Native plant propagation in Southend (15 attendees)
- Shearing demonstration and animal experience with Bush Buddies in Millicent (30 attendees, sold out)
- Disc Golf in Beachport (24 attendees)
- Mount Burr Trails walk and craft (22 attendees)
- Giant Kites and movie at Southend (200 attendees)

April's major event was the Rivoli Bay Jetties Junior Fishing Competition, complemented by other activities and well-attended library events, including a Great Gatsby themed Escape Room. SAPOL's Rider Safe School and Banner Mitre 10's 'Come and Sprout Your Own Food' sessions were also fully booked. Noorla Yo Long sessions were particularly popular, with six sessions sold out at 25 attendees each.



EVENTS, AWARDS, GRANTS & SPONSORSHIP

RIVOLI BAY JETTIES JUNIOR FISHING COMPETITION

With 176 registrations, the Rivoli Bay Jetties Junior Fishing Competition remains a top event, blending fun with learning about sustainable fishing.

On April 15, around 110 kids participated in workshops hosted by the Beachport Rivoli Bay Lions Club, receiving fishing gear at no cost thanks to local sponsorship. The Ocean Earth Foundation also conducted a successful Yabby Trap Round Up.

The presentation night, despite bad weather, was well-attended. Winners included:

Wobbegongs (6 years and under):

- Asher Sullivan (30cm Mullet)
- Townes Campbell (26cm Tommy Ruff)
- Lyla Allen (25cm Salmon)
- Hazel Bellin (22cm Tommy Ruff)

Tigers (7-11 years):

- Mazi Hales (<1M Skate)
- Henly Scott (37cm Barracuda)
- Kobe Skeer (29cm Mullet)

Great Whites (12-17 years):

- Leni Clifford (<1M Skate)
- Zarley Gronn (47cm Barracuda)
- Cooper Walters (14cm Ornate Cowfish)

Open Shark Category:

- Leni Clifford (85cm Port Jackson Shark)

Fun Photo Winners:

- Lettie Gronn
- Nathaniel and Morgan Aberle

Sponsorship Stamp Prize:

- Bobby Campbell

Workshop Passport Prize:

- Henly Scott



EVENTS, AWARDS, GRANTS & SPONSORSHIP

CELEBRATE SENIORS

Wattle Range Council celebrated Seniors throughout October 2023 with a diverse program of activities, supported by the Millicent Public Library, local groups and individuals. Co-ordinated by Council staff, the program featured both returning favourites and new events, including:

- Live music and entertainment
- Open days at Glencoe Woolshed, Banksia House, and 5THE FM
- Cooking demonstrations (Sri Lankan and Mexican)
- Nature and Fun day in Penola
- Art classes in Kalangadoo and Millicent
- Dancing, meditation, bowling, and Lions Dogs events
- Performances by the Mount Gambier City Band and Stumpy Gully Bush Band

Free bus transport was available for some events. Bookings moved to online platform Humanitix, with assistance available at the Millicent Public Library and Visitor Information Centres.

SENIOR OF THE YEAR AWARD

Mayor Des Noll presented the 2023 Senior of the Year Award to Ken Mountford during the closing ceremony held at the Millicent War Memorial Civic & Arts Centre.

AUSTRALIAN CITIZENSHIP

The Council conducts citizenship ceremonies on behalf of the Department of Home Affairs for new Australian residents in the Wattle Range Council.

There was a total of 13 conferees from the following countries:

Philippines	6
South Africa	3
Scotland	1
New Zealand	2
United Kingdom	1

who pledged their loyalty to Australia and its people and became Australian Citizens.



2023 Senior of the Year, Ken Mountford.

Below: Mayor Noll and Cabarrubias Family on Australia Day 2024.



EVENTS, AWARDS, GRANTS & SPONSORSHIP

AUSTRALIA DAY

On Friday, January 26, 2024, the Wattle Range Council supported the official presentation of Australia Day Awards at breakfast functions at the following venues:

- Millicent - Jubilee Park, North Terrace, Millicent
- Penola - War Memorial Park, Church Street, Penola
- Beachport - Lagoon Reserve, Sommerville Street, Beachport
- Kalangadoo - Kalangadoo Institute, Eliza Street, Kalangadoo

The annual Australia Day awards were presented to a number of hardworking individuals who contributed service in the Wattle Range community.

The Youth Recognition Awards sponsored by community partners were also included on the nomination forms for 2024, with the winners also announced as part of the Australia Day celebrations across the region.

2024 Award Recipients included:

Citizen of the Year
Corcoran Ward Chris Hollingsworth
Kintore Ward Linda Carter-Shepherd
Riddoch Ward Doug Balnaves
Young Citizen of the Year
Riddoch Ward Rochelle Crawford

Active Citizen of the Year
Corcoran Ward Jay Watson
Kintore Ward Kate Nowak
Riddoch Ward Judy Goodes-Mountford
Community Event of the Year
Corcoran Ward IMAG's Millicent Met Gala
Kintore Ward Rivoli Bay Jetties Junior Fishing Competition
Youth Recognition Award
Contributions to the Community Brogan Wright
Environment & Sustainability Cory O'Connor
Inspiration by Innovation Toby Zerk
Learning Success Rochelle Crawford



'A Beautiful Couple' - Shelley Churches.

EVENTS, AWARDS, GRANTS & SPONSORSHIP

COUNCIL SPONSORED AWARDS AND SCHOLARSHIPS

Flinders University Hon Terry Roberts MLC Memorial Student Scholarships

Council partners with Flinders University providing annual scholarships to the value of $5,000 to assist students from the Wattle Range Council area.

One scholarship was awarded in 2023/24 to Dalbir Castignani, who has been studying a Bachelor of Engineering (Robotics).

University of South Australia

Council is involved in scholarships to the value of $5,000 each year with the University of SA to assist students from the Wattle Range Council area.

One scholarship was awarded in 2024 to Sally Sapiatzer who is studying a Bachelor of Primary Education.

Secondary School Academic Achievement Awards

A Mayoral Award is presented annually to the three secondary schools in Wattle Range. The $100 prize was awarded to each recipient.

The 2023 Mayoral Awards were presented to:

- Kangaroo Inn Area School
  Olivia Beggs
- Millicent High School
  Adam Smith
- Penola High School
  Rochelle Crawford

WATTLE RANGE YOUTH DEVELOPMENT FOUNDATION

Young individuals residing within the Wattle Range region that are participating in an event at state, national or international level are eligible to apply for financial assistance from the Council's Youth Development Foundation.

Grants of $200 were awarded to the following successful applicants:

Category	Recipient	Event
Basketball	Emily Denton Sebella Coghlan Indiana Coghlan Oliver Braun Poppy Venn Livvi Faulkner Ashlee Dean	2024 Australian Junior Country Basketball Cup in Albury NSW
	Jack Haggett Jackson Bowden	2024 Under 20 Australian Basketball Championships in Ballarat, VIC
	Ashlee Dean	2024 National Basketball Championships in Bendigo, VIC
Cricket	Archer Virtanen	2023 U16 Cricket Victoria Country Cup, in Geelong and Melbourne, VIC
Netball	Emily Denton	2024 School Sport Australia Netball Championships in Gold Coast, QLD
Track & Field	Sophie Pearce	2024 School Sports SA 12 years and under track and field team in Launceston, TAS

A total of $2,600 worth of grants were awarded to 12 recipients through the Wattle Range Youth Development Foundation.

EVENTS, AWARDS, GRANTS & SPONSORSHIP

YOUTH LEADERSHIP DEVELOPMENT PROGRAM

The Youth Leadership Development Program encourages young people who live and work/volunteer in the Wattle Range region to undertake leadership training which may assist in advancing their careers or assist in advancing a community initiative.

Council allocates up to $10,000 per financial year to the program. Grants of up to $1,000 may be awarded to facilitate a young person to undertake leadership training.

During 2023/24, Rochelle Crawford of Penola was successful in her application for assistance to attend the Pacific Student Leaders Program offered by the Future Leaders Academy in Fiji.

Mayor Noll congratulates Ashlee Dean and Emily Denton on their selection for state basketball representation.



EVENTS, AWARDS, GRANTS & SPONSORSHIP

MAYORAL SPONSORSHIP

Mayor Noll is provided with discretionary funds to assist various organisations throughout the Wattle Range Council district. During this period, he assisted the following:

Category	Event
Millicent AH & P Society Inc. - ($500 upgrade lighting Vera's Hall, $500 sponsorship of SE & Border Association AGM & dinner)	$1,000
Penola Bowling Club	$600
Millicent Soccer Club (Under 12 Boys Best & Fairest Trophy)	$100
Millicent RSL - (Commemorative service and luncheon for the Millicent Cross of Sacrifice Centenary)	$1,500
Southend Progress Association ('A tribute to the Women of Southend' sculpture)	$500
Millicent High School (Indigenous Gardens & "Maruwinya Mratt" caring for country meeting place)	$1,000
Penola Men's Shed	$400
Millicent Christian Churches Association - (2023 Community Christmas Appeal)	$1,000
Kalangadoo History Group (Plaque)	$500
Millicent High School (Operation Flinders)	$500
5THEFM (Air conditioner)	$1,000
Beachport Rivoli Bay Lions Club	$200
Penola Bowling Club Inc (Computer)	$500
Lions Club of Penola	$200
Lions Club of Millicent	$200
15 recipients received Mayoral sponsorship totalling	**$9,200**

COMMUNITY FINANCIAL ASSISTANCE GRANTS

Council operates two Community Financial Assistance Grant schemes which enable community and sporting groups and organisations within the Wattle Range Council area to access funding toward projects and events which provide a benefit to the community.

The Community Financial Assistance Grant Scheme is a broad scheme available to all community groups for projects, events and initiatives which provide a benefit to the local community. The Community Sport and Recreation Grant Scheme specifically aims to provide funding for Sport and Recreation Groups in our area, to foster the development of sport and recreation.

A total of $55,000 is provided in two separate rounds with priority consideration being given to applicants who contribute at least 50% of the project cost from their own resources either cash or in-kind.

EVENTS, AWARDS, GRANTS & SPONSORSHIP

The 2023/24 recipients were:

Community Financial Assistance Grants

Organisation	Grant
ROUND ONE	
Glencoe Public Hall - Kitchen upgrade	$2,000
Mount Burr Trails Inc. - Town History Walk interpretive signs	$445.48
Total Round One	**$2,445.48**

ROUND TWO	
National Trust Glencoe Branch - Concrete in front of existing toilets	$1,593
Nangwarry Museum & Community Hall Inc - Fence around large equipment display and frame and roof over timber displays	$2,000
Millicent Shooting Starz Girl Guides - Giant games trailer refurbishment	$1,463
Southend Progress Association - Connies Walk upgrade	$2,000
Beachport Surf Life Saving Club - Water Wise off grid precinct	$2,000
Penola PA & H Society - Hydraulic trolley	$922
Total Round Two	**$9,978**

22 applications received with all applicants being successful

8 community groups received $12K to assist projects valued at $67K

14 Sport & Recreation groups received $22K to assist projects valued at $71K

Community Sport & Recreation Financial Assistance Grants

Organisation	Grant
ROUND ONE	
Mount Burr United Cricket Club - Replacement training pitches (2)	$2,000
Penola Football Club - Installation of defibrillator at McCorquindale Park	$1,691.25
Millicent Baseball Club – Fix vandalised scorebox	$1,447.50
Millicent Football Netball Club – Equipment for netball and women's football programs	$970
Tantanoola Netball Club - Carpark and driveway upgrade at the courts	$2,000
Total Round One	**$8,108.75**

ROUND TWO	
Millicent Cricket Club - Appliances for new cricket facility	$1,408.10
Millicent Football Netball Club - Round catering tables with trolleys	$2,000
Millicent United Soccer Club - Replacement of fixed seating with new aluminium bench seating.	$2,000
Millicent Bandits Baseball Club - Replacement of pipe to pump at Bolton Oval	$1,138.50
Beachport Pony Club - Purchase of a ride on mower	$2,000
South East Field & Game Association Inc - Replacement of ground maintenance tractor	$2,000
Beachport Bowling Club - Purchase 8 sets of coaching lawn bowls	$2,000
Tantanoola Football Club - Club laptop, printer, internet and software	$905
Rendelsham Cricket Club – Club laptop	$213
Total Round Two	**$13,664.60**

EVENTS, AWARDS, GRANTS & SPONSORSHIP

COMMUNITY INFRASTRUCTURE GRANTS

The annual Community Infrastructure Grants program is available to community and sporting groups to assist with co-funding major infrastructure projects.

A total of $100,000 is provided in one annual funding round, with grants of up to $50,000 awarded on a dollar-for-dollar basis.

Organisation	Grant
SA County Women's Association – Penola/Coonawarra Group – Upgrade building façade (ramp and doorway)	$4,300
Southend Progress Association – Building works at the Southend Community Club (including roof and gutter repair)	$17,392
Kalangadoo Netball Club – Netball court reconstruction	$50,000
Glencoe & District Sports Ground Association - Playground equipment at the Glencoe Sporting Complex	$18,500
Total	**$90,192**

4 Community Infrastructure Grants awarded totalling

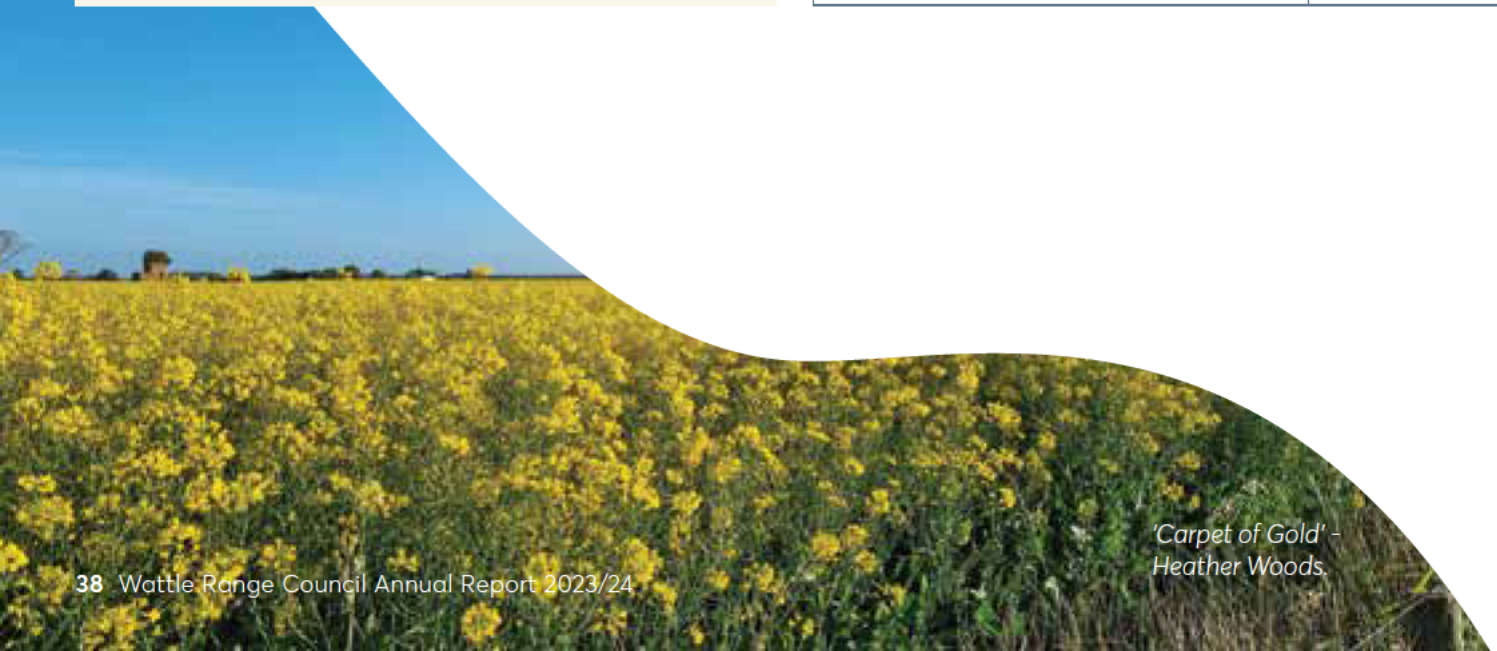
$90K

LOCAL EVENTS SUPPORT GRANTS

Council's Local Event Support Grants provide financial support for events, performances and festivals. Aimed to encourage and support community groups to host their own events within Wattle Range Council, helping to grow the diverse range of events on offer to both residents and visitors.

Events receiving recurring support under the program are:

Lights Up Millicent (Millicent Business Community Association)	$2,000
Penola Cup (Penola Racing Club)	$1,000
Millicent Cup (Millicent Racing Club)	$1,000
Geltwood Festival	$3,000
Penola Coonawarra Arts Festival	$3,000
Beachport New Years' Eve Fireworks (Beachport District Development Association)	$5,000
Teagle Excavations Pines Enduro	$2,000
Penola Rodeo	$3,000
Penola Late Night Shopping (Riddoch Business and Community Association)	$1,000
Penola Christmas Street Party (Riddoch Business and Community Association)	$1,000
Coonawarra Cabernet Celebrations Bus (Coonawarra Vignerons)	$3,000



'Carpet of Gold' - Heather Woods.

EVENTS, AWARDS, GRANTS & SPONSORSHIP

Events receiving seed or once-off support in 2023/24 were:

Australian Cabernet Symposium (Coonawarra Vignerons)	$2,000
Cross of Sacrifice Centenary (Millicent RSL)	$500
Science and Engineering Challenge (Rotary Club of Mount Gambier)	$500
Millicent MET Gala (Imagine Millicent)	$3,000
Christmas Market (Country Post & Bistro)	$1,000
English Sporting Nationals (Lake Bonney Sporting Clays)	$500
Coonawarra Running Festival	$2,250
Beachport Crayfish Festival	$3,000
Rock on the Rails	$3,000
Penola Coonawarra Acoustic Music Festival	$2,250

A total of

$43K

in financial assistance was provided in support of 21 local events

Council also provides a range of in-kind services to local events throughout the year including discounted hall hire, event bins, event site and area preparation, traffic management and road closures, loan of equipment (the grandstand, parklet, disability kit, outdoor games, signage) or printing.

LOCAL HERITAGE RESTORATION GRANTS

Council's Local Heritage Conservation Grant Fund was established to promote and support the conservation of Local Heritage places. Property owners can apply for a contribution of up to $2,500 towards the cost of repairing and restoring these places.

One application was made for a Local Heritage Restoration Grant in 2023/24 with the successful applicant being awarded $2,500.

SHOP FAÇADE UPGRADE PROGRAM

Council's Shop Façade Upgrade Program supports one-off infrastructure projects that specifically upgrade and beautify shop fronts or make shops more disability friendly. Business and property owners can apply for a contribution of up to $4,000, awarded on a dollar-for-dollar basis, to improve their business facade.

Four applicants were successful in receiving at total of $14,800 in support during 2023/24.

PUBLIC ART ON PRIVATE ASSETS GRANTS

Council's Public Art on Private Assets Grants aim to encourage business owners, organisations, and property owners to commission public art.

Council allocates up to $20,000 per financial year to the program. Grants of up to $5,000 may be awarded to businesses or property owners to commission public art that reflect the theme of wind and water.

One application was made for a Public Art on Private Assets Grant in 2023/24 with the successful applicant being awarded $975 to commission a surfing mural on a building in Railway Terrace, Beachport.

COMMUNITY DEVELOPMENT

YOUTH ADVISORY COUNCIL

The 2023 Youth Advisory Council (YAC) held a successful Halloween Disco on October 21, 2023. This event was held during the Geltwood Festival at the Millicent RSL Hall. Members worked up to the event facilitating the packing of 'trick or treat' bags, creating posters, radio presentations, media publicity, organising music/entertainment and decorating the venue. Online tickets were organised to sell for five dollars to raise money for furnishing a youth space. Although ticket sales were slow up to the event, the disco attendance was 75 young people all dressed in costume and enthusiastically expressing a desire for future discos.

The 2024 cohort of Youth Councillors includes 6 returning members from the 2023 YAC which proves the popularity of the program. The 2024 YAC commenced in Youth Week where they took part in team building exercises at Noorla Yo Long.

CENTRAL LIMESTONE COAST LIQUOR LICENCE ACCORD

The Liquor Licensing Accord, a collaboration of local and state stakeholders, aims to address issues related to alcohol consumption and its impact on the community. Meeting 4 times a year, chaired by SA Police, all licenced venues are encouraged to attend. Meetings are held alternately between the council areas of Kingston, Robe and Wattle Range.

Through joint efforts, the Accord has achieved notable success in supporting local licenced premises and hosting guest speakers around new laws, policies and procedures.

Future efforts should focus on strengthening partnerships, securing resources, and maintaining community engagement to build on the positive outcomes already achieved.

DISABILITY ACCESS & INCLUSION PLAN

Under the *Disability Inclusion Act 2018*, all state authorities are required to create and implement their own Disability Access and Inclusion Plans (DAIPs). In early 2023 Council invited interested community members including people with disability, their carers, family and friends to attend two separate community forums, where attendees were encouraged to share their knowledge and experiences.

The feedback from these forums was used to develop draft DAIP actions. In September 2023, Council commenced community consultation in the way of a survey asking community members what they think Council should 'do', 'advocate for' and what they thought Council should 'support'.



COMMUNITY DEVELOPMENT

The State Government commenced consultation of the State Disability Inclusion Plan in October 2023. As Council is required to align with the State Plan, Council has been advised by the Department of Human Services that our current DAIP is not superseded until the new State Plan is released in 2025.

ROAR Expo

Council staffed a stall at the ROAR expo at Wulunda, Mount Gambier on the 8 August 2024. The expo was a fun and social day for people living with disability which had an array of advocacy information and service provider stalls. Our staff were available to answer questions about disability access and inclusion in the Council area. They also promoted our Disability Events Kit which is available to hire and showcased many library resources designed to support members of our community with a range of abilities. The VR Goggles proved to be a popular activity, and staff received many comments about the great work that Wattle Range Council are doing to support people with disability in our community.

Boneham Aged Care Services, Millicent kindly provided a free bus and bus driver to transport community members with disability to and from the event.

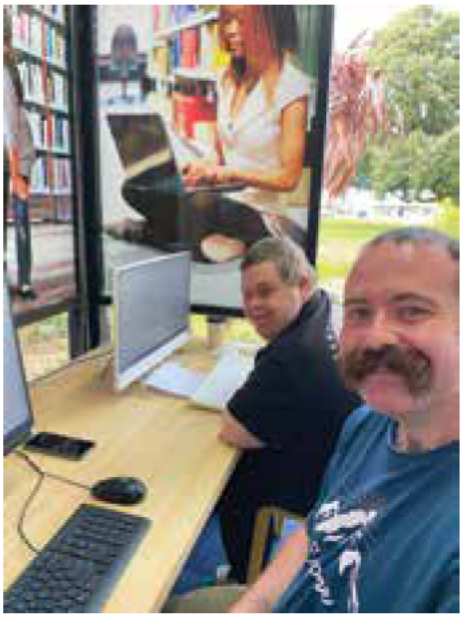


Council projects improving Disability Access and Inclusion

- Arthur Street Toilets, Penola - Renewal of the men's, ladies, disabled and baby change area to incorporate a new family friendly facility with accessibility for all.
- Greenrise Toilets, Penola – Upgrade to be disability and ambulant accessible.

Library Adaptive Technology – IT4U

The Millicent Library has renamed its 'Tech Savvy Seniors' offering to ' IT4U' making the program inclusive to everyone including community members with disability. People with disability and their carers can access special computers and a television for virtual reality, as well as adaptable straps for the VR Goggles.



Accessible Events Kit

Council's Accessible Events Kit is available for hire and was used for the following events during 2023/24:

- Coonawarra Running Festival
- Giant Kites Festival
- Rock on the Rail
- Dogs Breakfast
- Summer season at the Southern Ocean Tourist Park
- Youth Advisory Council Halloween Disco
- Celebrate Seniors
- School Holiday program
- Crayfish Festival

Council's Accessible Events Kit includes:

- Roll-out mats (for wheelchairs)
- Kerb ramps
- Signage that identifies disability parking and accessible toilets
- Guide-dog station; and
- Disability identified tables and chairs

COMMUNITY DEVELOPMENT

LIONS PARK PROJECT

A draft concept design for the upgrade of the Lions Park in Millicent was created after extensive community engagement with Unity Housing, local residents and the wider community. The draft was released for community feedback in September 2023. A children's survey was also developed allowing children to draw a picture of what they would like to see at the park.

The final concept design was endorsed by Council at its meeting held in November 2023.

The community-led working group consisting of representatives of the Millicent Lions Club, Unity Housing, Council and local residents continue to meet on a regular basis working together to ensure the various stages of this exciting project are progressed.



PLANNING & DEVELOPMENT

25 YEAR STRATEGIC LAND USE PLAN

The 25 Year Strategic Land Use Plan endorsed by Council in August 2022, included an Action Plan outlining the next steps forward, including opportunities for advocacy, potential future projects and possible code amendments. The actions were prioritised into immediate and medium-term priorities.

Council has identified 10 immediate priority areas to be rezoned within the townships of Millicent, Beachport, Penola and Glencoe. These 10 immediate priority areas are proposed to be rezoned as part of the General Wattle Range Code Amendment, which was given Ministerial approval to initiate in January 2024.

The intent of the code amendment is to:

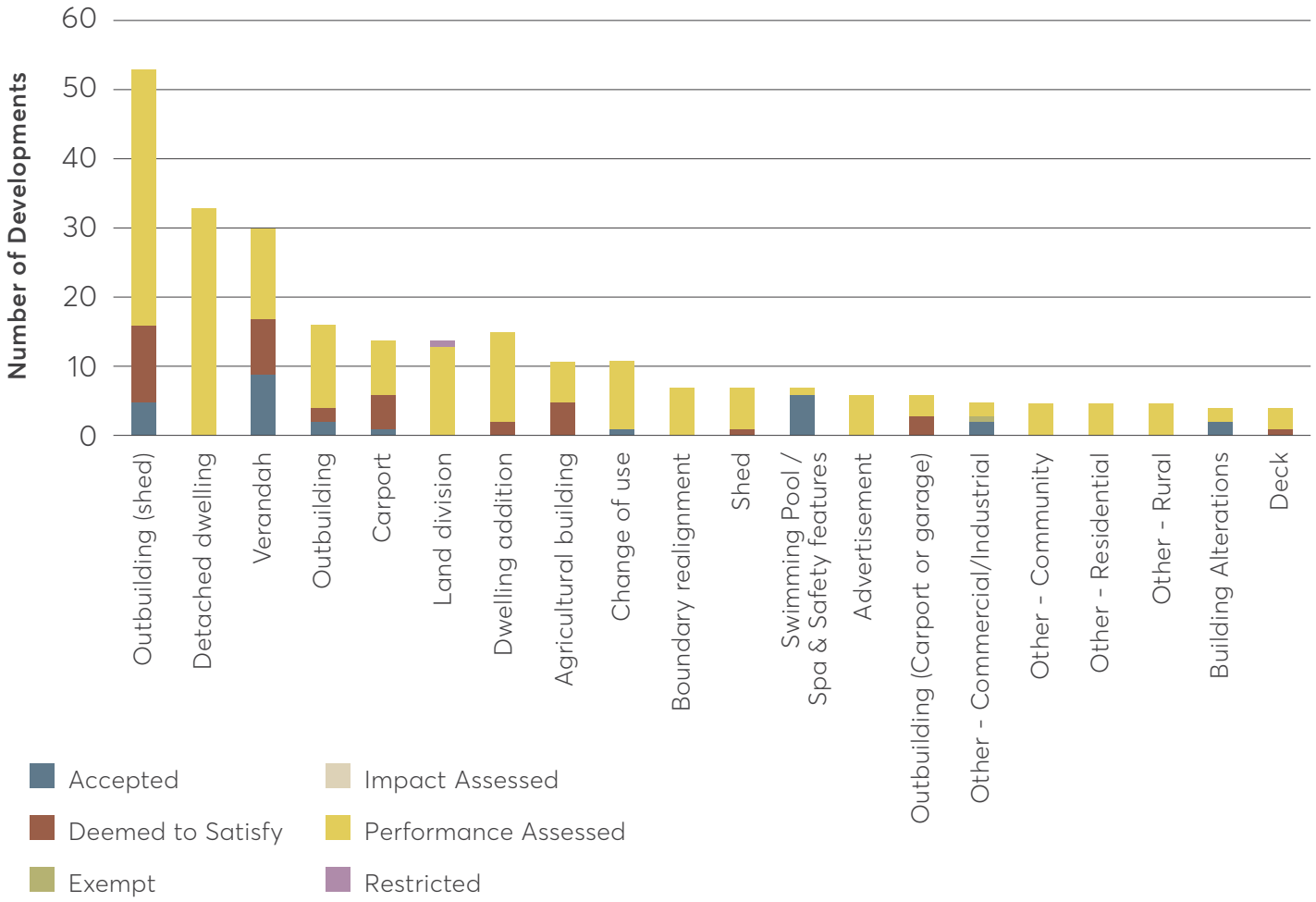
- create new development opportunities on strategic sites located close to the township centres
- rezone land to recognise and support the existing use of land in areas where the zone does not reflect the prevailing form of development
- intensify residential development in existing residential and rural living areas within Beachport to provide additional housing supply
- protect productive agricultural land from incursion from non-agricultural land uses by maintaining strong land use and development controls in those areas.

Council has been undertaking technical investigations relevant to the Code Amendment and further work, including further consultation with the community, will occur in 2024/25.

PLANNING & DEVELOPMENT

DEVELOPMENT ASSESSMENT

2023-2024 Top 20 Development Types with Assessment Pathway



DEVELOPMENT ASSESSMENT AT A GLANCE

235
Total developments lodged

$27.91M
Total development cost

156
Building inspections undertaken

Class 1-7	71
Class 2-9	52
Farm Buildings	32
Swimming Pools	1

PRE-LODGEMENT ADVICE SESSIONS

Council officers provide pre-lodgement advice to any person seeking to undertake development in the Wattle Range Council area. This service is generally available in the Millicent Office, with additional visits to Beachport and Penola monthly.

PLANNING & DEVELOPMENT

UNI SA PLANNING STUDENT PROJECT

Council has been partnering with Uni SA to provide student project opportunities in the study area of Urban and Regional Planning.

Students studying Sustainable Urban Design Studio completed a field trip to Millicent undertaking site analysis for the Millicent Civic and Arts Precinct Masterplan Project. The project sought to prepare a masterplan for the Millicent Civic and Arts Precinct, with consideration to the future relocation of the Council offices to North Terrace, Millicent. The students worked in groups and prepared Masterplans to meet their course structure. Council received copies of these and will be able to draw upon these for future planning of the Millicent Civic & Arts Precinct.

A small number of students undertaking coursework in social planning and community issues investigated the impact of short-term rentals on the housing market.



'Lake George' - Don Sforcina.

The Wattle Range Council region attracted approximately 37,000 visitors through the three Visitor Information Centres located in Millicent, Penola and Beachport. This included over 20,000 South Australians touring their own backyard to discover what our beautiful state has to offer.

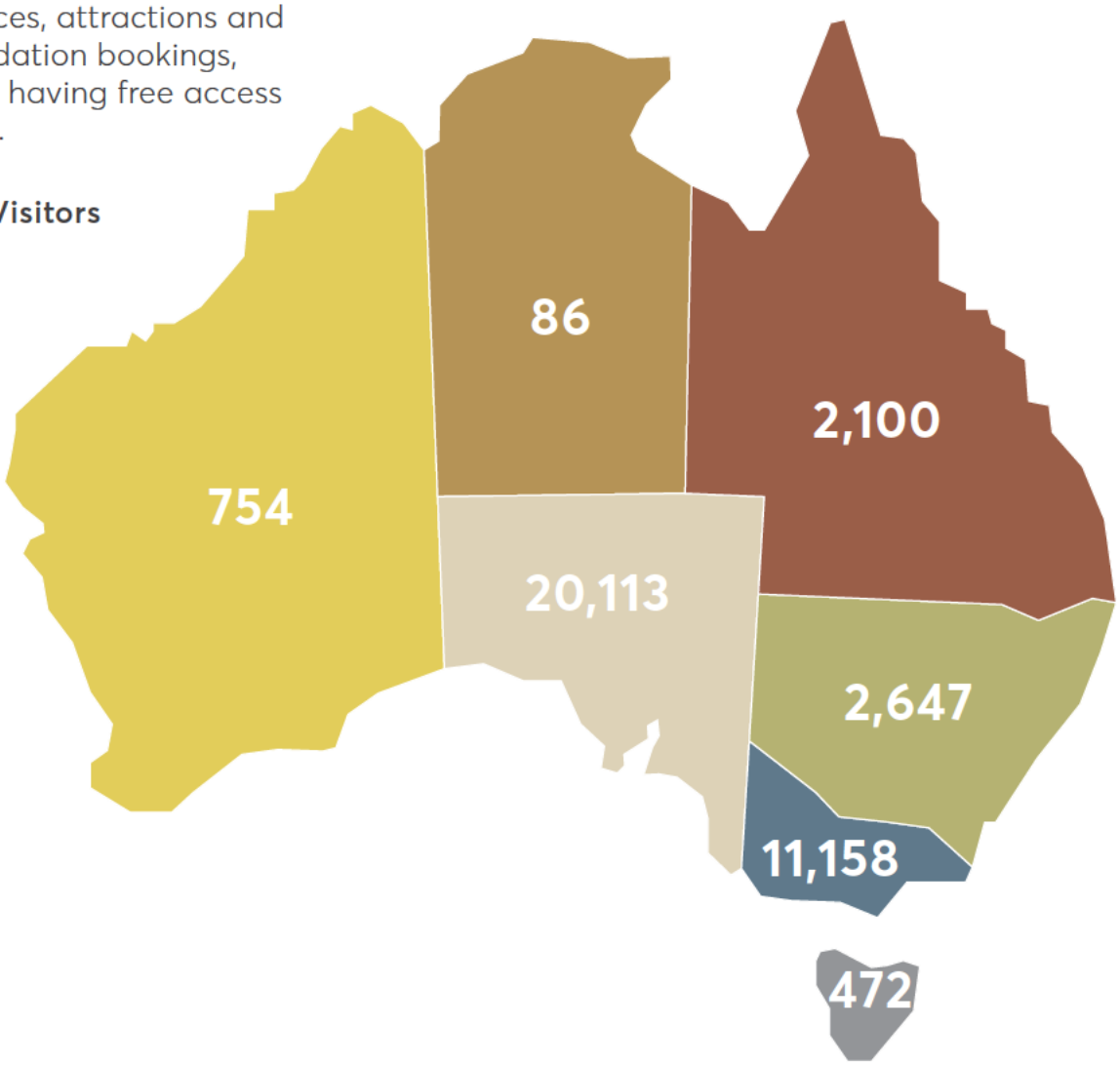
Visitor numbers to the Council region have shown a slight decline which mirrors tourism industry trends nationally. Travellers paying a visit to the Centres are provided with a great variety of information and advice on local services, attractions and accommodation bookings, whilst also having free access to internet.

37K
Total visitors

592K
Facebook reach

9K
Instagram reach

National Visitors by State



Resident and Visitor Spending

$147.69M
Total local spend

$91.55M
Resident online spend

$53.25M
Visitor (lives outside WRC) local spend

$94.43M
Resident (lives in WRC) local spend

$153.14M
Resident escape spend (lives in WRC but spending outside of the area)

Spending figures in main townships

Town	Local Spend				Escape Spend		Resident Online Spend
	Total Local Spend	**Resident Local Spend** *(lives in the Town)*	**Internal Visitor Local Spend** *(lives elsewhere in WRC)*	**External Visitor Local Spend** *(lives outside WRC)*	**Resident Internal Escape Spend** *(lives in town but spending in other towns within WRC)*	**Resident External Escape Spend** *(lives in town but spending outside WRC)*	
Beachport	$14.52 M	$3.83 M	$1.94 M	$8.75 M	$6.04 M	$14.09 M	$7.42 M
Millicent	$90.15 M	$52.83 M	$17.66 M	$19.66 M	$2.53 M	$64.08 M	$43.83 M
Penola	$20.67 M	$10.66 M	$2.56 M	$13.45 M	$1.48 M	$24.85 M	$14.81 M

Data source: Spendmapp by Geografia

LIBRARIES & GALLERY

Wattle Range continues to provide residents with opportunities for community connection through embracing the idea that a library can become a community learning loungeroom and a hub for all. A hybrid model involving a Public Library, School Community Library, Branch Library at Beachport and an outlet at the Tantanoola Post Office, embraces the idea of creating a flexible library structure to take advantage of any future opportunities and access to new technologies.

Customers can access library services from anywhere, from their homes or mobile devices. Around 50% of our patrons access our resources digitally via the LibrariesSA App and some very rarely visit the library other than to collect a hold. They can download books, audio books, e-books, e-magazines and newspapers, research materials and other materials. However, our libraries are places where local people and ideas come together, gathering places where people can exchange information, chat, learn new skills, meet people or just be part of a community.

Our school holiday programs have been an outstanding success thanks to the continued development and innovation within the program by staff. Over 2,000 people passed through the library during the July holiday period, no doubt boosted by Dane the Magician who attracted over 130 children and parents to an action-packed afternoon followed up the next day with magic tricks and intrigue. The interactive Escape Room over Youth Week and the school holiday period was very popular with over 400 participants testing their skills.

The library continues to partner with Millicent Learning Together, as well as the regions' schools and kindergartens who regularly visit or are visited for story time, resources and activities. Similarly, partnerships with agencies, artist and author visits all add to the vibrancy of the library and gallery.



School holiday activities.

LIBRARIES & GALLERY

The monthly Book Club continues to be popular and sets of books are obtained from other libraries within our network. New members have joined our Wednesday's Crochet Club and our Tech Savvy Seniors group including some members with a disability. The Lego club on Fridays is still a popular place for children to be, exploring a theme that is set for them to develop.

Over 5,000 IT4U sessions supported community members in the use of technology; with tasks ranging from printing using the wireless network, filling out and printing forms, licences, passports, leases or supporting their mobile phone and social media use.

The Library was fortunate to host visits from award winning Australian authors Darry Fraser, Chris Hammer and Tricia Stringer, as well as Victoria Purman and Maya Linnell in conversation.

A number of renovations have been undertaken in the Library space over the past year, with positive feedback, and this has enabled the team to once again review the use of spaces and opportunities for community engagement.



Author Victoria Purman visits the Millicent Library.

LIBRARIES AT A GLANCE

92.5K
Library loans

8.6
Loans per capita
(Australian Libraries and Information Association standard)

694
Author visit attendees

3.2K
Volunteer hours cataloguing history collection

116.5K
Library/Gallery visits

GAMING / TECHNOLOGY USES

5.9K
VR headsets

2.2K
Nintendo Switch & X-Box

3.9K
Public computer (by children)

5.8K
Adults provided with technology support

5.8K
School Holiday program participants

LIBRARIES & GALLERY

LOCAL HISTORY

Our very active and dedicated group of volunteers continue to collect, document, and scan our local history records. Currently they are checking off all our digital records ensuring the attachments are correct and photographs are available through the Portfolio system.

MILLICENT GALLERY

The Millicent Gallery continues to attract quality exhibitions and has built a reputation as 'a gallery to visit', hosting several significant exhibitions. The many tourists paying a visit to the gallery are continually surprised by the calibre of the exhibitions.

'Millicent Weaves a Tapestry of Art' was a joint exhibition of 30 artisans, celebrating the art and craft of the Millicent Community Art and Craft members. Artist in residence from June into July was Pat Muhovics, weaving on her loom – attracting lots of interest. This was followed by 'Nature Through the Artist's Eyes' curated by Julie McEwen. This exhibition celebrated the diversity of art and creativity through Wattle Range and introduced artists from Millicent, Penola and Beachport, some of whom had not previously exhibited.

The Wattle Range Photographic Exhibition attracted 345 digital images and 50 photographers across 11 categories.

With 216 entries the Wattle Range Art Exhibition was a superb display of contemporary through to traditional art. The response to the opening and visitations was exceptional with a continual stream of visitors. Julie Ann McEwen's solo exhibition 'Nostalgia – The Creative Journey' was our first exhibition for 2024 with 20 years of artistry and over 130 pieces on display. Naomi Fallon Director of the Walkway Gallery opened the exhibition, before around 145 patrons. Julie Ann was artist in residence for 5 days over the exhibition period.

'Birds of Flight' featured the Millicent Potters and bird themed works from past and present members of the Millicent Craft Group. The Potters sculpted the ceramic birds which were added to the existing birds on the Gallery wall and included an exhibition of their journey. Members of the wider Millicent Craft Group developed a complimentary bird themed exhibition.

On a Sunday afternoon in early May, 'Rationally Wasted' was opened before another exceptional crowd from across the Limestone Coast. Selena Smith and Dianna Perkins', exceptional artistry, creativity and endeavour to promote sustainable art, created an exhibition which they were invited to tour.

GALLERY AT A GLANCE

8
Exhibitions

14K
Visitors

345
Entries into Photographic Exhibition

50
Photographers Entered Photographic Exhibition

216
Entries into Art Exhibition

GLADYS SMITH EARLY LEARNING CENTRE

Gladys Smith Early Learning Centre continues to be well utilised within the local community with 65 children attending the service most days, and children regularly being added to waiting lists.

The Centre provides a play-based learning environment that supports children's natural interest to be curious, explore, and learn. A love of learning is cultivated and children are heard and their ideas shown to be respected and listened to.

Educators' prioritise nurturing relationships through culturally safe and responsive interactions. Collaborating with families and children, they provide support and enhance children's connections and capacity to be active citizens.

Children build a strong connection to 'Country' and learn about the importance of culture, especially the local Boandik people, their histories, stories, and language. Along with local elders the children have worked on several projects in the past year including the completion of our living art mural - 'Living on Boandik Country' which was celebrated with an official opening including a smoking ceremony, and unique collaborative pieces of artwork within the rooms.

Community connections are embedded within the curriculum with regular visitors to our Centre coming to share their knowledge, skills and supporting children's learning. In the last year this has included regular visits from the local dentist, Italian cooking and language classes, library visits, Mrs Walkers music sessions and wildlife/pet visits. With excursions to the local recycling depots, creative arts and musical concerts and airport visits.

The children engage in community projects in our local area including being involved in the nearby Lions Park Upgrade project with the local residents, through sharing their ideas and participation in planting fruit trees.

Regular visits to and from the local education sites including Kindergartens, Primary Schools and High School strengthen children's sense of belonging to their community and build relationships to help transitions to the next step in their learning journey.

Educators place a strong emphasis on children in growing, harvesting and preparation of meals from our own backyard to encourage healthy and nutritional food choices. As a member of the Stephanie Alexander Kitchen Garden Program educators continue to provide an engaging environment to foster a love of gardening, which combines the focus of healthy eating opportunities with literacy and numeracy skill building, and the relaxing mental health benefits of being in a natural environment.

Capital works projects for 2023/24 included the upgrading project of the Wallaby Room and the fitting of new white doors in the Emu Room and Wallaby Room locker and bathroom area.

Servicing

185

children from

131

families

with a Full Time Equivalent average of

60

children per day

STRATEGIC PLAN ACHIEVEMENTS

KEY THEME: COMMUNITY VIBRANCY & PRESENTATION

Objective: Generate and support community vibrancy through advocacy and maintenance of community services and enhanced public facilities.

1.1 Maintain and enhance public space areas including parks, public places, car parking, street lighting and streetscapes to provide vibrant, attractive areas.

Actions	Measure	Progress	% Complete	
1.1.1a Develop master plans for Council's more significant parks and gardens.	Develop plans.	Millicent Lions Park master plan completed and work commenced on staged implementation, with community garden beds installed.	30%	–
1.1.1b Develop a hierarchy of Parks and Gardens and determine appropriate service standards for each asset, including mowing, nature strips, garden beds and other amenities.	Hierarchy of parks and gardens developed.	Mowing program established.	20%	–
1.1.2a Review Council's Community Lands Register and work with other Government agencies to identify opportunities to develop any Crown Land.	Community Land Register is reviewed.	Penola Commonage Community Land Management Plan adopted for both Crown and Council land holdings. All other Community Land Management Plans have been drafted for adoption in 2024/25.	75%	–
1.1.3a Retrofit street lighting to LED, and mandate LED lighting for all new developments.	LED lights installed.	Continue to transition to LED lighting as part of maintenance of the network by South Australian Power Networks.	40%	–
1.1.3b Review current street lighting network and identify any priority black spot areas for infill and/or expansion.	Blackspot lighting areas identified and lighting installed.	Lighting audit has been completed still to prioritise areas for new/ upgrade. Investigating options for lighting Millicent Road, Beachport.	40%	–
1.1.4a Implement key elements of the Millicent and Penola Main Street master plans.	Main Street master plan implemented.	Detailed designs for Stage 1 Millicent and Penola Main Street master plans are nearing completion.	20%	–

STRATEGIC PLAN ACHIEVEMENTS

1.2 Through appropriate planning, develop vibrant, presentable townships throughout the Wattle Range area.

Actions	Measure	Progress	% Complete	
1.2.1a Mature the Community Town Plan development and consultation process.	Township Plans developed for all townships.	Community Township Plans replaced with Community Vision sessions, 85% of towns sessions have been completed with remainder to be completed in 2024/25.	85%	
1.2.2a Review places of Heritage and Character significance for the Council area and ensure that all places of significance are recorded in the new State Government planning system.	Heritage reviews completed and properties of significance recorded.	Beachport heritage review completed and a heritage code amendment to be completed in 2025/26.	15%	
1.2.2b Incentivise economic development, investment and growth through the implementation of appropriate planning code amendments.	Planning code amendments completed.	25 Year Strategic Land Use Plan was adopted, and Code Amendments were progressed with consultation with affected communities. Technical investigations on Code Amendments to commence in 2024/25.	50%	
1.2.3a Continue the development of a scheme to incentivise the upgrade of shop façade's.	Shop facade upgrade applications approved.	Shop façade incentivisation program has commenced and four applications were received and funded.	40%	

1.3 Continue to provide sustainable, vibrant community facilities.

Actions	Measure	Progress	% Complete	
1.3.1a Continue to evolve Council's Libraries into community information, technology and learning hubs.	Library Services evolved into community information technology and learning hubs.	Various activities and programs undertaken throughout the year including school holiday activities, virtual reality and augmented reality programs.	40%	
1.3.2a Optimise the utilisation of both the Penola and Millicent Art Galleries through the development of annual schedule of events that showcase local arts and culture.	Annual schedule of art and culture events compiled.	Several gallery exhibitions were held, and an annual review of scheduled exhibitions was completed.	40%	
1.3.2b Promote and support the development of both private and public community arts projects throughout the Council area.	Private and public community arts projects supported.	Support provided for surfboard mural in Beachport.	40%	

STRATEGIC PLAN ACHIEVEMENTS

1.3 Continue to provide sustainable, vibrant community facilities *cont.*

Actions	Measure	Progress	% Complete	
1.3.3a Review, rationalise and develop a Playground Maintenance and Renewal Plan that is aligned with community needs.	Renewal Plan for playgrounds developed.	Management of the parks & gardens assets are included in asset management plans. Maintenance work was undertaken on various playgrounds including part replacement of the Domain Playground Millicent soft fall.	40%	–
1.3.4a Continue the staged renewal and/or upgrade of the Gladys Smith Early Learning Centre facility.	Upgrades completed at the Gladys Smith Early Learning Centre.	Completed the refurbishment of the Wallaby Room at the Gladys Smith Early Learning Centre.	40%	–

1.4 Advocate and where possible collaborate for the expansion of healthcare, education, community and welfare services throughout the Wattle Range area.

Actions	Measure	Progress	% Complete	
1.4.1a Advocate for continued State and Federal funding and support for improved healthcare services and wellbeing across the Council area.	Advocacy of healthcare services undertaken.	Meetings held with healthcare agencies and State Ministers advocating for improved healthcare services in Wattle Range.	40%	–
1.4.1b Advocate for continued State and Federal funding and support for improved education services across the Council area.	Advocacy of education services undertaken.	Meetings held with education agencies Uni SA, local High Schools and State Ministers advocating for improved education in Wattle Range.	40%	–
1.4.1c Advocate for continued State and Federal funding and support for improved welfare services across the Council area.	Advocacy of welfare services undertaken.	Meetings held with welfare agencies Unity Housing and State Ministers advocating for improved welfare services for Wattle Range.	40%	–

1.5 Support Community Events that are sustainable and provide longer term benefit to the Community & Visitors.

Actions	Measure	Progress	% Complete	
1.5.1a Promote and support sustainable community events that enhance community vibrancy, healthy lifestyles and provide an economic benefit to the community.	Provision of support for community events.	A new Event Toolkit was developed to support event management and streamlining of Special Event Permits processes has commenced. In total 21 events were funded and supported in event management.	40%	–

STRATEGIC PLAN ACHIEVEMENTS

1.6 Promote and support the establishment of strong, sustainable clubs and volunteer organisations throughout the Wattle Range Area.

Actions	Measure	Progress	% Complete	
1.6.1a Advocate for sporting and community clubs to maximise future infrastructure grant opportunities.	Grant opportunities created for sporting and community clubs infrastructure.	Council supported the Community Infrastructure Grants program with four applications supported.	40%	
1.6.2a Advocate for improved governance across all sporting clubs to ensure that they are managed sustainably.	Advocacy for improved governance and sustainability.	Star Club Accreditation has ceased and was replaced with "Play by the Rules" website which assists clubs now in their governance issues. Council also continued funding of the Limestone Coast LGA to fund the Active Communities Program which provided governance assistance for clubs and sporting associations.	40%	

1.7 Support and advocate for improved infrastructure that enhances and creates economic and business opportunities.

Actions	Measure	Progress	% Complete	
1.7.1a Advocate for public and private investment into additional green energy infrastructure.	Advocacy of additional green energy infrastructure.	Various advocacy and meetings held including meetings with those interested in green manufacturing and hydrogen generation opportunities.	40%	
1.7.2a Advocate for and co-invest in the development of expanded telecommunications infrastructure.	Advocacy for telecommunications infrastructure.	Council in conjunction with Limestone Coast LGA was successful in advocating for installation of 8 telecommunications towers within the Council area and a total of 27 towers across the Limestone Coast district.	40%	

1.8 Promote Wattle Range as a Tourism destination through provision of appropriate tourist facilities and advocacy.

Actions	Measure	Progress	% Complete	
1.8.1a Develop and implement a standard Wayfinding signage strategy for the broad range of tourism assets on offer in the Council area.	Wayfinding strategy developed.	Wayfinding Strategy completed, implementation to be staged over future years.	40%	
1.8.1b Develop a strategic management plan for the future development and enhancement of the Southern Ocean Tourist Park.	Strategic management plan developed.	Contract Manager was appointed for a further year at the Southern Ocean Tourist Park with future strategy to lease the facility in the longer term.	20%	

STRATEGIC PLAN ACHIEVEMENTS

1.8 Promote Wattle Range as a Tourism destination through provision of appropriate tourist facilities and advocacy *cont.*

Actions	Measure	Progress	% Complete	
1.8.1c Commence the evolution of Council's Visitor Information Centres (VIC), into community hub facilities that allow for best practices in visitor service models, enhancing visitor destination experiences and provide a functional space for local community members to enjoy.	Visitor Information Centres evolved into community hubs.	SA Tourism Information Centre status was reviewed and rationalised. Design work for the upgrades to the Penola and Beachport VICs has commenced.	40%	

1.9 Strengthen and support the retention of youth and job creation opportunities for the area.

Actions	Measure	Progress	% Complete	
1.9.1a Continue to invest in local Tertiary Education and Traineeship programs to provide employment and developmental opportunties to youth and retain them in the region.	Tertiary education & traineeship programs invested in.	Parks & Gardens and Administration traineeships continued and connection with UniSA finance, planning and childcare students have been furthered with onsite internship opportunities provided.	60%	

OUR STREETS AND PLACES

Capital Works	59
Major Projects	59
Parks and Gardens	64
Millicent Saleyards	65
Swimming Facilities	65
Strategic Plan Achievements	68

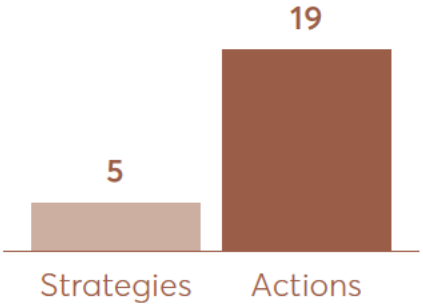


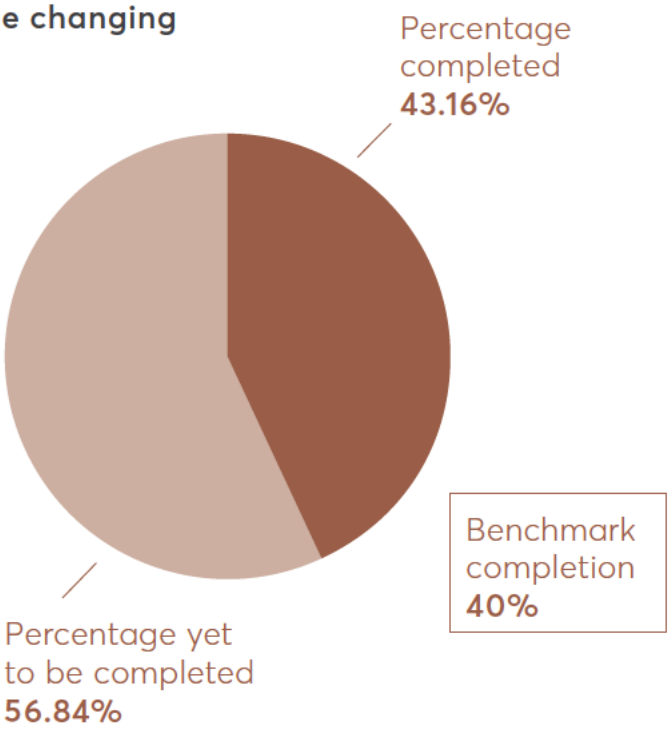
'Sharam Cottage, Penola' - Catherine Allen.

STRATEGIC PLAN ACHIEVEMENTS

KEY THEME: INFRASTRUCTURE AND ASSET SUSTAINABILITY

Objective: Provide functional, safe, fit for purpose assets that meet the changing needs of the Community.







'Coastal Chatter' - Bianca Briggs.

HIGHLIGHTS

105
projects included $20M capital works budget

30KM
of roads resealed

32KM
of roads re-sheeted

8.8K
swimmers at Penola Pool

CAPITAL WORKS

The 2023/24 capital works program consisted of 105 projects valued at over $20M, with many larger projects running over consecutive years. The Council Service Centre and the new Workshop at the Millicent Depot made up over half of the total capital expenditure for the financial year.

MAJOR PROJECTS

COUNCIL SERVICE CENTRE - $9M

Working closely with various sub consultants, the detailed design and tender process for the Council Service Centre was completed, with the tender opened mid-January for a six-week period. Mossop Construction & Interiors were announced as the successful tenderer and awarded the contract. Work began in early June 2024 with boundary fencing erected, site huts put in place and the underground services work commenced. The project is expected to be completed by July 2025.



Below: Council Service Centre Site Visit May 2024. Damian Spencer (left), Ben Gower, Craig Williamson, Meg Redman and Des Noll.



STORMWATER UPGRADE - FOSTER STREET, BEACHPORT - $210K

The drainage upgrade to Foster Street in Beachport was completed late November 2023. Local contractors and council officers worked closely to ensure a great result. New gutters and pits have been installed as well as bollards for the underground drainage protection.

TOILETS RENOVATION - ARTHUR STREET, PENOLA - $212K

Local contractors have undertaken a refurbishment of the Arthur Street toilets in Penola. The works included completely removing all internal fit outs and some interior walls to incorporate a brand-new family room, accessible toilet, and cleaning room all within the complex. The perimeter path was upgraded, and the exterior was painted.



Arthur Street toilet upgrade.

GLADYS SMITH EARLY LEARNING CENTRE WALLABY ROOM REFURBISHMENT - $125K

The Wallaby (toddlers) Room at the Gladys Smith Early Learning Centre has received an upgrade. This project included the renewal of the flooring, replacement of doors, updated kitchen facilities and extra storage space, along with painting and fitting of soundproof material on the walls.

MILLICENT LIBRARY ROOF & AIRCONDITIONING UPGRADE - $260K

A complete upgrade of the air conditioning system in both the Library and Gallery has been undertaken. The roof over the gallery and history room was completely removed and replaced, as was the internal ceiling in the former children's library. Remedial works also included some interior painting and replacement flooring.



Elected Members tour the new Mechanical Workshop at the Millicent Depot with Blackbird Industries representative Trevor Palmer.

MILLICENT DEPOT MECHANICAL WORKSHOP - $1.28M

The new mechanical workshop at Council's Millicent Depot was completed in June 2024. Spanning 682m^2 with a height of 7.5m, the workshop was constructed by local firm Blackbird Industries. It features advanced equipment including a 10-Ton gantry crane, and essential amenities such as a toilet, lockable storeroom and upstairs offices. Additionally, the workshop is equipped with a 2-post hoist and 8 mobile column lifts, ensuring efficient operations and safety compliance.

PENOLA GREENRISE TOILETS - $130K

The existing toilet block at the Greenrise Recreational Reserve was demolished to make way for the establishment of a much more modern facility for members of the public.

TANTANOOLA BBQ SHELTER - $15K

The BBQ shelter in the Tantanoola Railway Lands has been upgraded to offer more weather protection for users. The tables have received a coat of paint, and a new BBQ has been installed with greater bench space.

PENOLA STADIUM ACCESS AND AMENITIES UPGRADE - $282K

Local contractors have completed the recladding of the stadium roof and walls. Council's Building Maintenance team has upgraded both male and female toilets including the provision of an accessible toilet.



'Be the Tourist' - Shari Noll.

SUMMARY OF CAPITAL PROJECTS COMPLETED

Roads resealed - $1.19M

30.4kms of sealed roads resealed

- Beachport-Penola Road, Beachport
- Carthew Street, Beachport
- Henty Street, Beachport
- Herbert Street, Beachport
- McCourt Street, Beachport
- North West Terrace, Beachport
- Somerville Street, Beachport
- Varcoe Street, Beachport
- Camerons Road, Furner
- Kennedy Road, Glencoe
- Glencoe Road, Glencoe
- Guerin Lane, Glencoe
- Smelt Road, Glencoe
- Canunda Frontage Road, Millicent
- Lossie Road, Millicent
- Willowbank Road, Millicent
- Plunkett Terrace, Millicent
- McCourt Street, Millicent
- Edwards Street, Millicent
- Wyrie Road, Millicent
- Aberle Street, Millicent
- Bonshor Street, Millicent
- Tenth Street, Millicent
- Walker Street, Millicent
- Kongorong - Tantanoola Road, Tantanoola
- South Terrace, Tantanoola

Roads re-sheeted $1.48M

32kms of roads re-sheeted

- Elgin Lane, Clay Wells
- V&A Lane, Coonawarra
- Catalpa-Redhill Road, Furner
- Dow Road, Glencoe
- Smith Road, Glenroy
- Rabbitts Road, Glenroy
- Graneys Lane, Kalangadoo
- Koorine Road, Kalangadoo
- Tri-Hi Road, Kalangadoo
- Mount Hope Road, Magarey
- Pinchgut Road, Millicent
- Mullins Lane, Millicent
- Majors Road, Millicent
- Mules Lane, Mount McIntyre
- Sunnymeade Road, Mount McIntyre
- Peach Tree Road, Thornlea
- Manga Road, Wattle Range
- Old Medhurst Road, Wepar

Footpaths - $130K

1.2kms of footpath constructed, upgraded, or renewed

- Railway Terrace, Beachport
- Glencoe Road pram ramp, Glencoe
- Mount Gambier Road pram ramps, Millicent
- Fifth Street, Millicent
- Adelaide Road, Millicent
- Ridge Terrace, Millicent
- Short Street, Millicent
- Spehr Street, Millicent
- Thomas Drive, Mount Burr
- Riddoch Street, Penola
- Arthur Street, Penola
- War Memorial Park, Penola
- Connie's Walk, Southend

Kerbing $228K

1.2kms of kerbing constructed or renewed

- French Street, Beachport
- Foster Street, Beachport
- South Terrace, Beachport
- Lanky Street, Beachport
- Railway Terrace, Beachport
- Bonshor Street, Millicent
- Fourth Street, Millicent
- Millicent Lawn Cemetery, Millicent
- Millhouse Street, Millicent
- Mount Gambier Road, Millicent
- Olive Street, Millicent
- Second Street, Millicent
- Seventh Street, Millicent
- Church Street, Penola
- Riddoch Street, Penola
- War Memorial Park, Penola

Carpark

91m^2 of on street carpark was renewed in Lanky Street, Beachport.


40

PARKS AND GARDENS



Beachport's Susan Wilson Memorial Playground.

This year has been challenging due to the increased workload brought on by a significant storm event in Millicent in December. This 10-minute burst of nature's power resulted in many weeks of work for our entire outdoor crew. Workers were assisted by tree crews from neighboring Council's which was greatly appreciated. Hundreds of trees and shrubs have been planted to increase the vegetation canopy and to replace some of the many trees lost in the storm.

Council undertook an extension of the Susan Wilson Memorial Playground in March 2024. The project, valued at $48K, included play equipment for younger children and featured a wooden jetty constructed by the Beachport Rivoli Bay Lions Club. The new addition has been very popular with both local and visiting families.

Portion of the rubber soft fall was replaced at the Domain playground in Millicent, with the rest to be completed in the upcoming year. Initial works also began at the Lion's Park in Millicent, with the planting of fruit trees and installation of irrigation, again with more works associated with this upgrade project to follow in coming years.

During 2023/24, two of Council's Horticultural trainees completed their tenure with one of them securing a full-time position with our Construction team. Two new young people have been engaged to fill the positions.

A new reach-mower has been added to our fleet of machinery to assist with maintenance of the extra areas under Council's care, notably the recently established Coonawarra Rail Trail.

MILLICENT SALEYARDS

At its meeting in March 2024, Council resolved to cease all stock transfers through the Millicent Stock Transfer facility immediately. It was however decided to continue to operate the Truck Wash facility for a period of 12 months, on a watch and act basis.

At this meeting, the Elected Members also endorsed the sale of any associated infrastructure that would now be surplus to Council's needs and discontinued the operation of the Millicent Saleyards Advisory Committee.

A report is to be tabled at a future meeting of Council outlining options for the former saleyards complex, including property boundary realignments, and recommendations for retention, lease or sale of surplus lands. An additional report outlining the feasibility of developing a 'green waste to compost' facility at the site will follow.

'Last sale day at the Millicent Saleyards', John (Fred) Luckhurst-Smith.

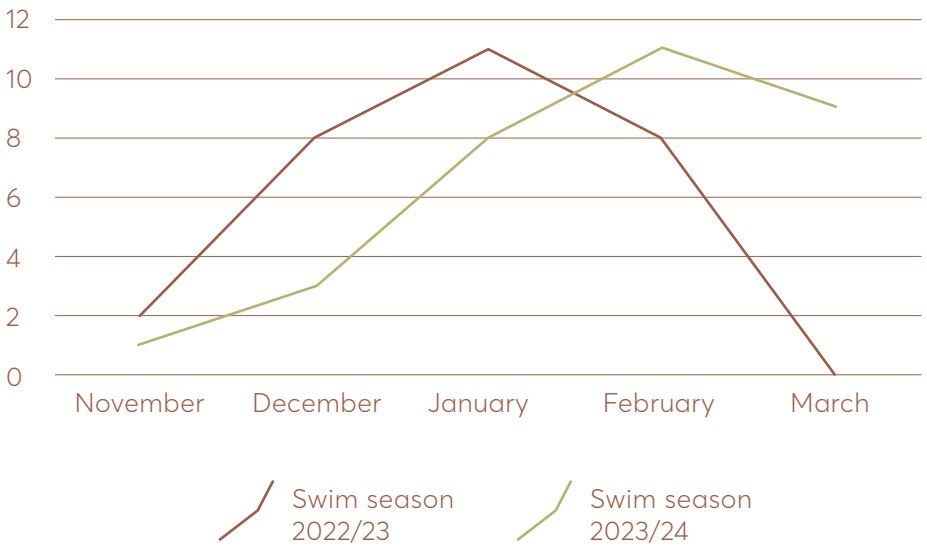


SWIMMING FACILITIES

Overall, Council's swimming facilities continue to be well utilised, especially during the spells of warmer weather. The "Inflatable" weekends are always well received by the public, with each inflatable obstacle course day usually attracting more than 100 visitors to the pool.

The back half of the season was quite a turnaround from the cooler than average temperatures of the first half of the season. The summer heat itself was at least a month later than usual, which resulted in some fantastic late summer and early autumn weather for swimming. This is clearly evident when looking at the chart below which shows the number of days over 30 degrees in each month across the last two seasons.

Number of days over 30 degrees



MILLICENT SWIMMING LAKE

After the 2022/23 summer it was discovered that excessive amounts of water had been used to maintain the levels of Millicent Swimming Lake and on investigation it was determined that the 50-year-old lake floor had been compromised in multiple locations.

Technical advice was sought from aquatic engineers and it was recommended that the best long-term solution would be to remove the existing bitumen seal, reshape the limestone base and concrete the entire floor. Upgrades to the filtration system and improved disability access were also designed to enable all to enjoy the proposed renewed facility.

Following a decision made at the November Council meeting, the Lake was opened for a shortened period, between the 16 December 2023 and 29 January 2024, with a temporary fix made for a limited 2023/24 swim season.

At the May 2024 meeting, Council resolved to endorse a staged approach to the renewal of the Millicent Swimming Lake, commencing with Stage 1, being a temporary bitumen reseal to ready the facility for the 2024/25 Swim Season.

The remaining three stages would require Council to make application for grant funding through both State and Federal Governments, to support the reconstruction.

Stage 2 - reconstruct the Swimming Lake (including demolition, preparation and construction of the lake walls, floor, underfloor circulation lines and drains and concrete works as per the detailed design.

Stage 3 - Upgrade the filtration and chlorination systems and construct new pump shed. Connect all pipe work and fully commission upon filling the lake for the coming season.

Stage 4 - Complete additional value add items such as the proposed splash park elements.

SWIMMING FACILITIES

PENOLA SWIMMING POOL

The Penola Pool season started at the beginning of November. The Vacswim program saw numbers reach 160-170 swimmers, with 161 children enrolled each week during term one of 2024. Extending the enrolments to include children from as young as 6 months of age has boosted numbers. Popular aqua aerobics classes again returned to the pool being enjoyed by the participants.

PENOLA

146
public open days

60
public patrons (average)

33
days with 100+ swimmers

12
days with <10 swimmers

8,831
total of public patrons
↑ 25% from 2022/23



NANGWARRY SWIMMING POOL

The Nangwarry Pool season opened on schedule but the pool was temporarily closed mid-season due to calcium build up in the toddler pool. The calcium layer on the bottom and sides of the pool caused a rough sharp surface resulting in some minor injuries. This problem was resolved over a two-week period and the pool was recommissioned.

In addition to public swimming, the Nangwarry Pool also hosted the popular Vacswim program, a school swimming carnival, and was booked as the venue for a Christmas function held for disadvantaged children.

NANGWARRY

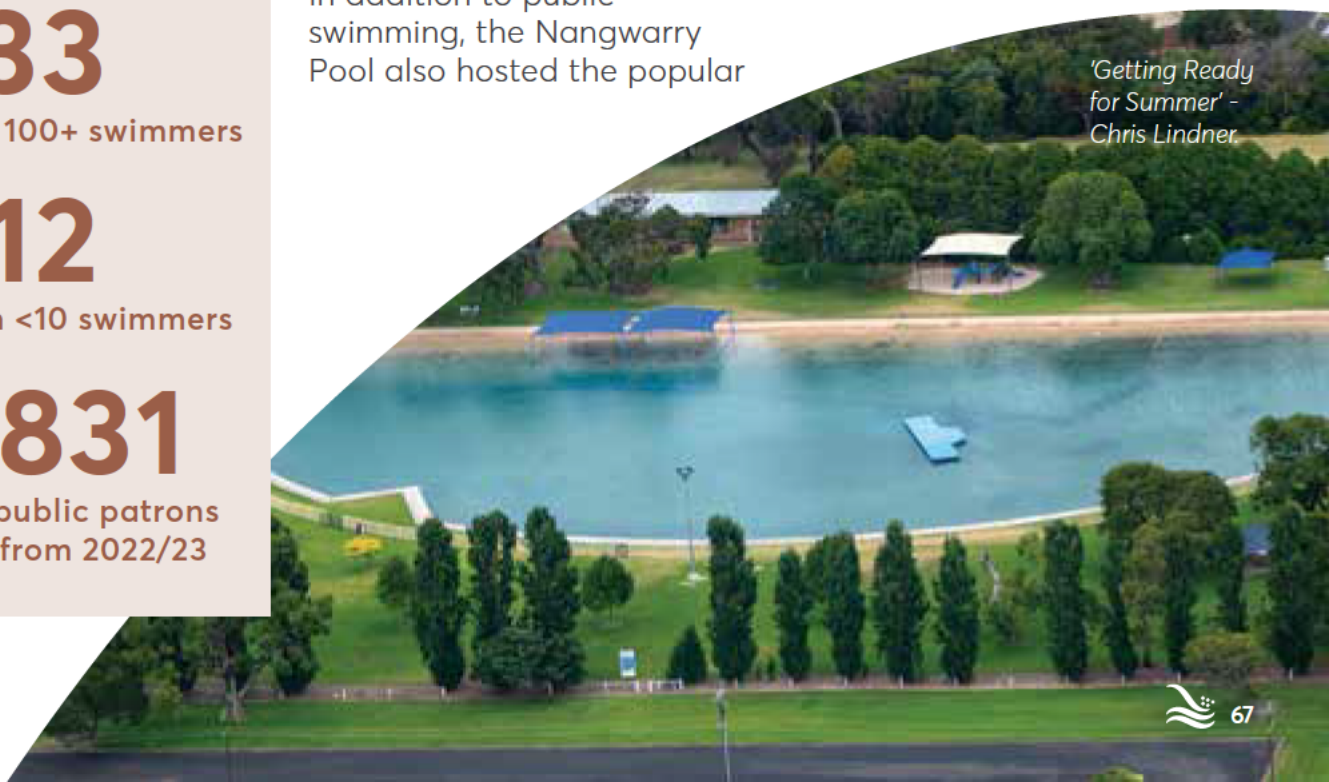
84
public open days

19
public patrons (average)

3
days with 80+ swimmers

37
days with <10 swimmers

1,645
total of public patrons
↓ 4% from 2022/23



'Getting Ready for Summer' - Chris Lindner

STRATEGIC PLAN ACHIEVEMENTS

KEY THEME: INFRASTRUCTURE & ASSET SUSTAINABILITY

Objective: Provide functional, safe, fit for purpose assets that meet the changing needs of the Community.

3.1 Create a sustainable stock of assets, with appropriate long term asset planning and optimal use.

Actions	Measure	Progress	% Complete	
3.1.1a Review, Update and Implement Asset Management Plans for all major asset classes.	Review & update completed.	The Road, Footpath and Kerb Asset Management Plan was updated and adoption is scheduled for July 2024.	40%	⊖
3.1.2a Review the Swimming Facilities Strategic Plan every 4 years.	Review completed.	The review is to commence in 2025/26.	0%	✕
3.1.2b Develop and implement the Cemetery Master Plan, considering future requirements and expansion options as required	Development and implementation completed.	Cemetery Plan commenced with the review of Millicent Cemetery.	40%	⊖
3.1.2c Review and update the Millicent Airfield Emergency Management Plan every 4 years and develop an operational plan for the site	Review and update completed.	Due to commence in 2025/26.	0%	✕
3.1.3a Review and implement the operation, irrigation and monitoring plans for all four Community Wastewater Management Schemes (CWMS).	Plan developed and implemented.	Renewal works completed with replacement of sprinkler heads at Beachport and Penola and some pump stations at Southend and Beachport.	40%	⊖
3.1.4a Ensure that the Millicent Saleyards are maintained to a safe, compliant and sustainable standard, and that their ongoing use is actively promoted by the Stock Agents that are licenced to operate it.	Millicent saleyards are maintained in safe, compliant and to a sustainable standard.	STRATEGY CEASED: Saleyards closed by resolution of Council due to long term unviability of the service.	100%	✓

3.2 Plan and provide for a safe local road network that meets the future and current needs of our Community.

Actions	Measure	Progress	% Complete	
3.2.1a Update the Regional Transport Plan to include local signifcant roads that currently have high or proposed high future traffic usage.	Update of the Regional Transport Plan is completed.	Update to the Plan to be completed in 2025/26.	0%	✕

STRATEGIC PLAN ACHIEVEMENTS

3.2 Plan and provide for a safe local road network that meets the future and current needs of our Community *cont.*

Actions	Measure	Progress	% Complete	
3.2.2a Review and update the current Roadside Vegetation Plan to meet with changed conditions and native vegetation requirements.	Review of the Roadside Vegetation Plan is completed.	COMPLETED: there is no longer a requirement to maintain a Roadside Vegetation Plan.	100%	✓
3.2.3a Review and update the rolling program of dust mitigation works for rural road residents.	Review of dust mitigation on rural roads completed.	Dust mitigation works completed on Poonada Road.	40%	−

3.3 Advocate for safe and trafficable network of State Roads.

Actions	Measure	Progress	% Complete	
3.3.1a Advocate for the upgrading of Mile Hill, Kangaroo Flat, Hatherleigh, Wattle Range, Kalangadoo Roads and the Princes and Southern Ports major intersections.	Advocacy for the upgrade of state government roads.	Meetings held with Department for Infrastructure and Transport (DIT) and State/Federal Members regarding state roads and improvement works to the Southend turnoff Southern Ports Highway.	40%	−

3.4 Plan for and optimise Council's stock of building assets whilst meeting the future and current needs of community.

Actions	Measure	Progress	% Complete	
3.4.1a Conduct a comprehensive review of the ongoing maintenance requirements for the Library, Civic and Art Centre.	Review completed of the Library and Civic and Arts Centre building.	Renovation of part of the library commenced with refurbishment of the old children's library area into a multi-functional room.	40%	−
3.4.1b Improve the utilisation of the Millicent Civic Centre and the smaller community halls by facilitating a range of Council events and by encouraging use of the facilities by the community.	Events at halls facilitated.	Works completed on Stage 1 repairs to the Civic and Arts Centre roof including relocation of various air-conditioning units, Stage 2 roof replacement will continue in 2024/25.	40%	−
3.4.2a Review, improve, retrofit Council's halls	Review completed and halls improved/ retrofitted.	Renewal works completed on Penola Stadium and Beachport Recreation Centre. Renewal works also completed at Rendelsham, Tantanoola, and Kalangadoo Halls. In addition, a new storage shed has been built at Rymill Hall.	40%	−

STRATEGIC PLAN ACHIEVEMENTS

3.4 Plan for and optimise Council's stock of building assets whilst meeting the future and current needs of community *cont.*

Actions	Measure	Progress	% Complete	
3.4.3a Conclude the design, procurement and construction phases of the new Council Service Centre Office	Design, procurement and construction completed.	Constuction of the Council Service Centre was awarded to Mossop Constructions and construction has commenced, to be completed in 2024/25.	80%	–
3.4.4a Review the current public toilet facilities and identify opportunities for improvements, rationalisations and/or additions.	Review completed.	Renewal works completed for Arthur Street Penola, Eyre Street Southend and Greenrise Reserve toilet blocks.	40%	–
3.4.5a Develop a masterplan for the upgrade of the Engineering Depots.	Plan developed.	Completion of Millicent Mechanical Workshop upgrade and contractor appointed to commence works at Beachport Depot. In addition, design works are in development for the redesign of the old workshop building at the Millicent Depot.	40%	–
3.4.6a Schedule the staged removal of asbestos from all Council buildings.	Staged removal of asbestos from Council buildings completed.	Staged removal of asbestos in Council buildings is continuing, with removal undertaken at the Civic & Arts Centre and Saleyards office building.	40%	–

3.5 Plan for the expansion and replacement of Council's stock of footpaths, walkways and trails, to meet the future and current needs of our Community

Actions	Measure	Progress	% Complete	
3.5.1a In conjunction with South Australian Tourism Commission (SATC) and the Coonawarra Vignerons Association, pursue funding opportunities to construct a walking/cycling trail within the rail corridor between Penola and Coonawarra.	Options evaluated for the development of a walking/cycling trail.	Walking/bike trail between Penola and Coonawarra was completed. Installation of interpretative signage to be installed in 2024/25.	95%	–
3.5.1b In conjunction with the Department for Infrastructure and Transport (DIT) and South Australian Tourism Commission (SATC), develop the Millicent Railway corridor as an open space area including the development of a lineal trail.	Lineal trail and open space plan developed.	Preliminary meeting held in early 2023, discussions continuing regarding viability to progress the trail option.	5%	–

KEEPING THINGS CLEAN & GREEN

Waste Management	73
Environmental Initiatives	75
Public Health	78
General Inspectorate	79
Strategic Plan Achievements	80

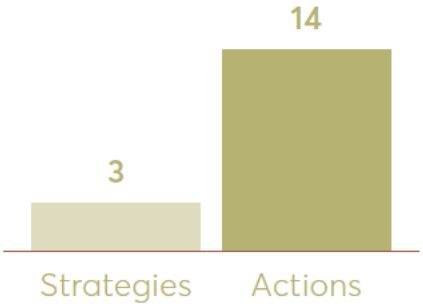


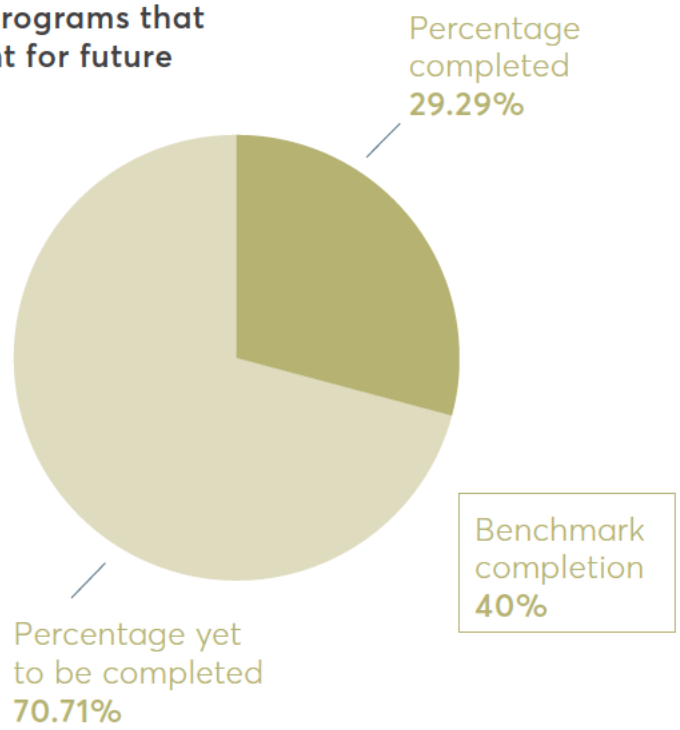
'Sunny Sundays' - Shelley Churches.

STRATEGIC PLAN ACHIEVEMENTS

KEY THEME: ENVIRONMENTALLY SUSTAINABLE

Objective: Protect the natural assets and infrastructure of the region by leveraging additional environmental programs that will protect the environment for future generations.





HIGHLIGHTS

5,246
properties serviced by kerbside bin collection program

545
loads of free mulch collected by community

3,713
animals registered

Over **36K**
visits to Council's waste disposal sites

3.18
tonnes of batteries dropped off for recycling

254
permits issued for burning grass & stubble

WASTE MANAGEMENT

KERBSIDE COLLECTION

In 2023/24 Council's kerbside collection service provided 5,246 properties with weekly general waste collection and fortnightly co-mingled recycling collection.

General Waste Bin



Average bin weight 11.52kg

Total annual weight collected 2,557.2 tonnes

Weekly participation rate 82% of general waste bins are placed out each week

Recycling Bin



Average bin weight 7.96kg

Total annual weight collected 727.6 tonnes

Fortnightly participation rate 68% of recycling bins are placed out each fortnight

Green Organics Bin



Average bin weight 21.55kg

Total annual weight collected 1232.5 tonnes

Fortnightly participation rate 51% of green organics bins are placed out each fortnight

RESOURCE RECOVERY CENTRES & WASTE TRANSFER STATIONS

Usage across all sites continues to increase with a total of over 36K visits over 2023/24:

	2022/23	2023/24
Millicent	18,016	20,777
Penola	6,666	7,996
Beachport	2,981	3,234
Furner	1,743	2,042
Glencoe	1,777	2,265



WASTE MANAGEMENT

WASTE WATER SYSTEMS

SYSTEMS AT A GLANCE

Community Waste Water Management System connections by township:

463
Beachport

155
Kalangadoo

751
Penola

200
Southend

WASTE WATER CONTROL

Aerobic wastewater treatment systems	5
Septic tank installations	22
Worm waste treatment system	0
New Beachport Sewer Connections	4
New CWMS Connections	15



'The Hay Shed' - Heather Woods.

ENVIRONMENTAL INITIATIVES

DrumMUSTER

In 2023/24 over 11,621 drums were collected through Council facilities. At Penola, a total of 7,374 drums were collected and Millicent totalled 4,247 drums.

FREE GREEN WASTE DISPOSAL

Council continued to support residents in preparing their properties for the fire danger season through the free disposal of green waste. During October and November residents are able to dispose of eligible green waste only loads at Beachport, Millicent and Penola waste disposal sites, without the need for a waste disposal voucher. The program continues to be more popular with residents each year.

FREE COMMUNITY MULCH DAYS

The annual program of free community mulch days in Penola and Millicent continues. The mulch is produced by tub-grinding the green waste material residents dispose of at the Resource Recovery Centres. To encourage a circular economy the materials are processed onsite and then provided free of charge back to residents for their gardens. Mulching assists in weed control without chemicals and maintains moisture in the soil. Reducing the distance green waste is transported for alternative disposal options minimizes the carbon footprint.

283
residents collected

545
loads of mulch over

8
free Community Mulch Days

Green waste only loads disposed of during the free green waste disposal program:

	2022/23		2023/24	
	October	November	October	November
Beachport	48	67	82	62
Millicent	461	581	587	541
Penola	176	206	217	172
	685	**854**	**886**	**775**

1,661
loads deposited in 2023/24 (↑ 7%)

ENVIRONMENTAL INITIATIVES

TAKING CHARGE OF RECYCLING

Council continues to collect household and car batteries for recycling at eligible waste disposal sites. Batteries must not be disposed of in the kerbside general waste or recycling bins. Batteries if damaged can leak harmful chemicals posing a fire risk in the trucks, risk to staff at recycling facilities or environmental harm in landfill.

3.18

tonnes of batteries have been deposited for special recycling by residents

CLIMATE CHANGE WORKING GROUP

Repair Café

In partnership with the Millicent Men's Shed and the Millicent Craft Group, the Climate Change Working Group trialled a regular Repair Café, hosted at the Men's Shed, commencing on 23 March 2024.

The Repair Café is a space where members of the public can bring items from their homes that are broken and seek assistance from the volunteers with how to fix them. This prevents items being landfilled and encourages people to think about other things that are repairable and get greater longevity from the items in their homes.

The Repair Café also offers hot drinks and sweet treats, encouraging people to stay for a cuppa, have a chat and build social connections within the community. Repair Café sessions occurred monthly on a Saturday between 10am and 12pm and averaged 5 items being repaired each session, ranging from furniture to clothing to utensils. The initiative was deemed a success and the monthly sessions are continuing on an ongoing basis.



ENVIRONMENTAL INITIATIVES

Re-A-Range Sustainability Weekend

Council developed the Re-A-Range Sustainability Weekend as a direct result of the Climate Change Action Plan. The Re-A-Range concept encourages the community to Re-A-Range their thinking by trying something different and expanding their knowledge on sustainable practices.

The first sustainability weekend was held on the 1st and 2nd of June 2024 and was planned as a 'mini-festival' to assess the interest and engagement of the community. The weekend consisted of a variety of workshops and events highlighting the existing offerings within our community such as mushroom growing, local gardening, cheese making and local artist workshops utilising recycled materials, nature trail walks including a First Nations walk with Uncle Doug and a variety of second-hand retail therapy.

All sessions were well attended and the Re-A-Range Sustainability weekend will be grown in 2024/25 due to the success of the 2024 festival.

Participant feedback included:

"Feresh was amazing (mushroom workshop facilitator), very passionate and knowledgeable. She provided us with all the information to grow our own mushrooms and gave us a takeaway kit"

"Uncle Doug's content was great"



ENVIRONMENTAL INITIATIVES

Tricky Waste Video Competition

Council recognises that young people can make a difference by embracing good waste management practices and leading a cultural shift in waste reduction and recycling attitudes and behaviours. A competition was developed to provide an opportunity for participants to learn about, plan around and become an influencer in waste and recycling. Residents of Wattle Range Council aged 12-25 years of age were encouraged to produce short videos detailing how to deal with some of the 'problem' waste items currently used by the youth of the region with cash prizes on offer.

To assist participants with the competition, Council engaged local photographer/ videographer Liam Mills from Mills Media Productions to conduct a video workshop as one of the April 2024 school holiday programs. The workshop covered how to create a short video, learn how to tell a story, make an impact, increase followers and improve content. The workshop also went through camera basics and producing a video from start to finish. Council received a small number of entries, which were of high quality and met the brief. The winning videos will be used on Council's social media.

[redacted]

[redacted]

PUBLIC HEALTH

Cases reported from Communicable Disease Control Branch in 2023/24:

Campylobacter	28
Influenza	74
Salmonella	4
Chicken Pox (Varicella Virus)	12
COVID-19*	90
Respiratory Syncytial Virus (RSV)	90

**Please Note: Covid case numbers only include PCR positive results. Self-reported rapid antigen test numbers are not included.*

[redacted]

Below: Liam Mills presents to youth.



GENERAL INSPECTORATE

DOG STATISTICS

Total animals registered **3,713**
Dogs **3,335** and cats **378**

95% of dogs are microchipped

56% of dogs are desexed

60 dogs were impounded

34 dogs were returned to owners before impounding

20 dogs were rehomed to new owners

5 reports of dog harassment
Human **2**, other animals or dogs **3**

13 reported dog attacks
Human **5**, animals **8**

33 barking dog complaints

38 wandering dog complaints

Top 5 most popular dog names in Wattle Range

Bella
Ruby
Molly
Buddy
Max

GENERAL INSPECTORATE AT A GLANCE

Expiations

Dog **123**

Local Nuisance and Litter **4**

Fire **19**

Parking cautions issued **3**

Abandoned Vehicles

Complaints received **13**

Vehicles impounded **5**

Bushfire Safety

Stubble burning permits issued **254**

Permits to burn piles / hot works / campfires issued **17**

105F (fire prevention) notices sent out **252**

Non compliances **21**

Local Nuisance and Litter

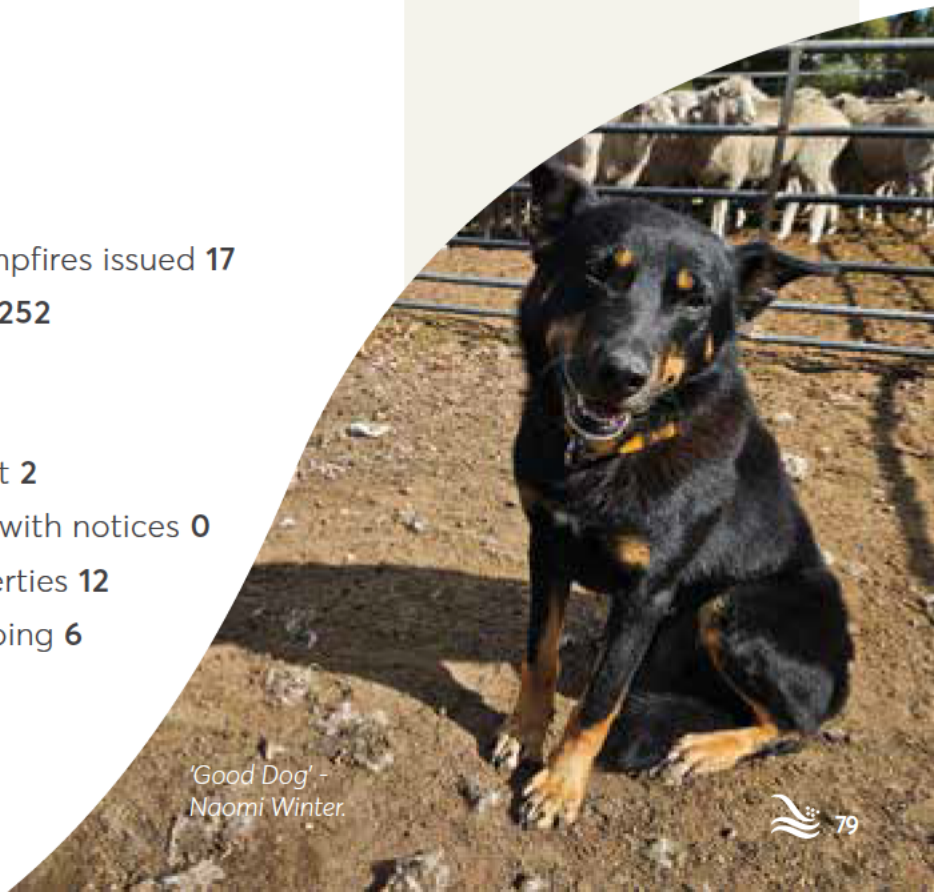
Notices issued for nuisance abatement **2**

Expiations issued for non-compliance with notices **0**

Complaints relation to unsightly properties **12**

Complaints in relations to illegal dumping **6**

Prosecutions **0**



'Good Dog' - Naomi Winter.

STRATEGIC PLAN ACHIEVEMENTS

KEY THEME: ENVIRONMENTALLY SUSTAINABLE

Objective: Protect the natural assets and infrastructure of the region by leveraging additional environmental programs that will protect the environment for future generations.

2.1 Protect Council's natural assets, through proactive planning in climate adaptation and structured infrastructure replacement and enhancements.

Actions	Measure	Progress	% Complete	
2.1.1a Develop and implement a Council specific Climate Action Plan.	Climate Action Plan developed and implemented	Climate action plan implementation has commenced. Purchase of electric vehicle and installation of a charge point.	40%	
2.1.2a In conjunction with the State Government, develop and implement agreed action plans for the renewal of coastal infrastructure including groynes and revetment works in Rivoli Bay.	Action plan for renewal of groynes undertaken.	Completion of the sand relocation works at Southend as part of the Coastal Protection Grant.	50%	
2.1.2b Retreat from coastal erosion at the Salmon Hole and Post Office Rocks and re-align Scenic Drive around the Pool of Siloam, Beachport.	Undertake realignment of Scenic Drive, Beachport.	Commenced with appointment of Consultant Engineers for the design of re-alignment of Scenic Drive, Beachport.	25%	
2.1.3a Transition Council's light vehicle fleet to hybrid and electric vehicles when it is economically viable to do so.	Light vehicle fleet transitioned to hybrid and electric cars.	Electric and hybrid vehicles purchased and operated, and electric charging station installed at Council's main office.	40%	
2.1.3b Install green energy generation and storage systems on Council's building assets where it is economically viable to do so.	Installation of green energy and storage systems completed.	Preliminary design planning to construct solar power panels for the new Council Service Centre building.	40%	

STRATEGIC PLAN ACHIEVEMENTS

2.2 Maintain strong and positive relationships with Federal and State Government Departments, advocating for increased investment in Coastal and Environmental protection within the Council area.

Actions	Measure	Progress	% Complete	
2.2.1a Lobby the Limestone Coast Regional Landscape Board (LCRLB) for additional resources and funding towards environmental projects in the Council area.	Lobbying undertaken.	Meeting was held with LCRLB to advocate for increased funding and resources on environmental projects within the Council area.	40%	
2.2.1b Actively participate in environmental projects in the Council area including re-vegetations works, volunteering and coastal projects.	Environmental projects participated in.	Environmental projects were discussed with the LCRLB.	5%	
2.2.2a Lobby Department of Infrastructure & Transport (DIT) to construct the proposed groyne in the vicinity of the Beachport Jetty.	Lobbying undertaken.	Meetings with state government continuing representatives to advocate for the construction of a groyne near the Beachport jetty, preliminary works commenced on the development of a design for the new groyne for consideration by the state government.	40%	
2.2.2b Lobby the South East Water Conservation Drainage Board (SEWCDB), Department for Environment & Water (DEW) and Limestone Coast Regional Landscape Board (LCRLB) to minimise the impact of coastal erosion as a result of outflows from the Southend Drain.	Lobbying undertaken.	Meetings held with state government representatives and LCRLB to advocate for minimisation of impact of outflows from the Southend drain.	40%	
2.2.3a Lobby Department for Environment & Water (DEW), the South East Water Conservation Drainage Board (SEWCDB) and the Limestone Coast Regional Landscape Board (LCRLB) to investigate and implement improvement strategies to the flows and health of Lake George.	Lobbying undertaken.	Council participated in the review of the Lake George Conservation Park. Meetings were held with state government representatives and LCRLB to advocate for implementation of strategies for improved flows and health of Lake George.	40%	

STRATEGIC PLAN ACHIEVEMENTS

2.3 Minimise the financial impact of Waste Management on the Community and provide a service that meets the current and future needs of the Community.

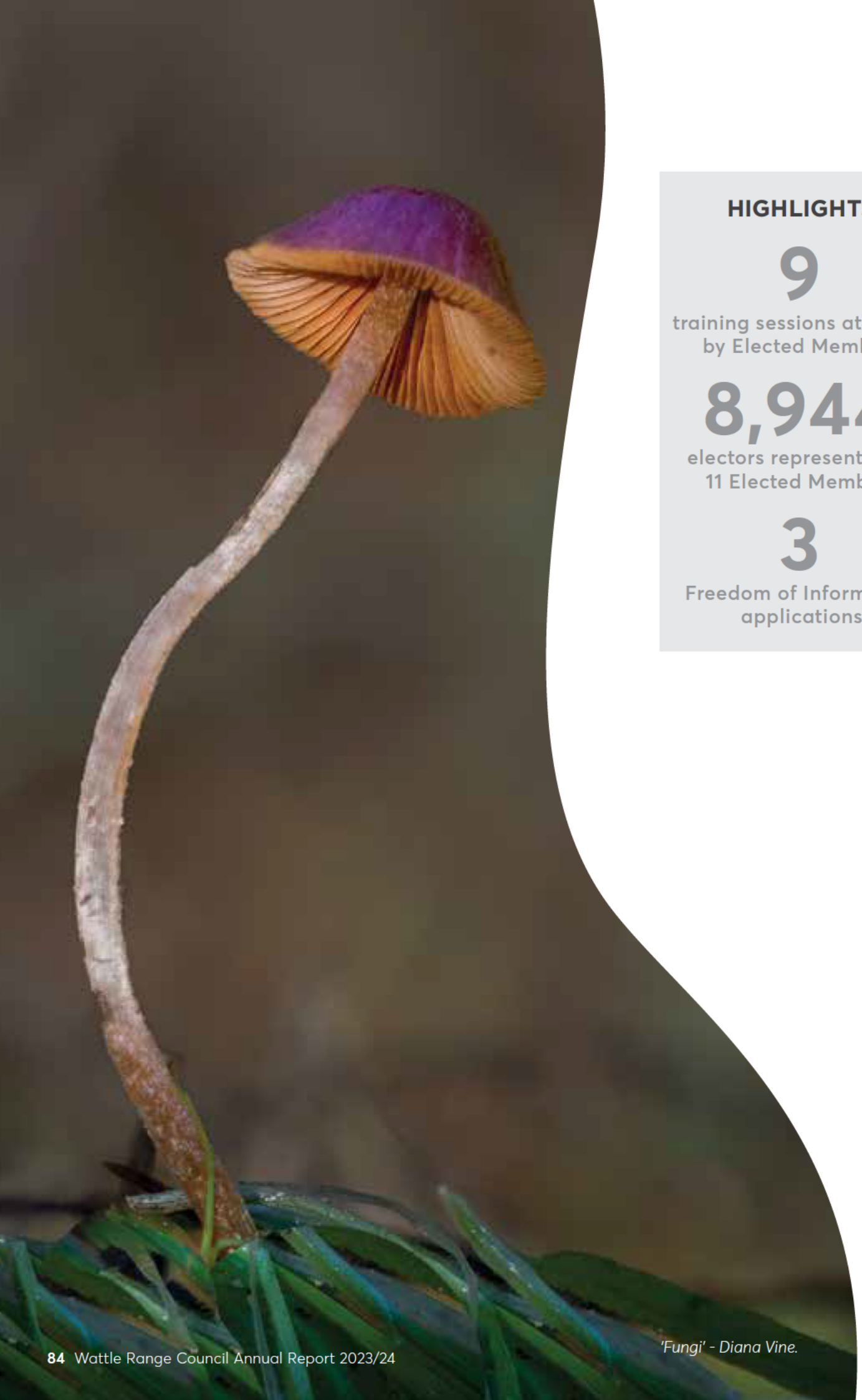
Actions	Measure	Progress	% Complete	
2.3.1a Advocate for funding to implement Limestone Coast Waste Infrastructure Plan.	Advocacy for funding of the implementation of the plan undertaken.	Advocacy through the Limestone Coast LGA who are applying for funding via the Local Government Association Research and Development Fund to assist in funding the progression of the regional waste management infrastructure strategy.	40%	
2.3.1b Update Council's Waste Management Strategy.	Update to strategy completed.	Update scheduled to occur in 2024/25.	0%	
2.3.2a Design and contruct a new waste transfer station at Beachport.	Design and construction completed.	Concept design and development approval completed. Design and construction to occur in 2024/25 and completed in 2025/26 subject to successfully obtaining matching grant funding.	10%	
2.3.3a Lobby the State Government to limit the financial and resourcing impacts of proposed waste reforms including; increases to the Solid Waste Levy, increased reporting and greater infrastructure requirements.	Lobbying undertaken.	Advocacy opportunities not yet undertaken.	0%	

GOVERNANCE COMPLIANCE

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'Penguin Island' - Jasmin Stehbens.



HIGHLIGHTS

9

training sessions attended by Elected Members

8,944

electors represented by 11 Elected Members

3

Freedom of Information applications

'Fungi' - Diana Vine.

ALLOWANCES, GIFTS & BENEFITS

ELECTED MEMBER ALLOWANCES & BENEFITS

Allowances and benefits are paid to Council Members in accordance with Part 5 of the *Local Government Act 1999* and the Council Member Allowances and Benefits Policy.

In addition to prescribed allowances and benefits, all Council Members are provided with a portable computer, a $300 per annum telecommunications allowance and reimbursement of approved professional training and development expenses to assist Members with the conduct of their official duties.

The Mayor is also provided with a fully maintained motor vehicle, a mobile phone cost contribution of $100 per month, office space and limited administrative support.

The total allowances, including travel time, and re-imbursement of expenses paid to Council Members during 2023/24 are shown in the table below:

Council Member	Allowance	Committees	Internet / Telephone	Mayor Telephone Allowance	Travel Time Allowance	Reimburse-ment of Expenses	Total
Cr Chris Brodie	$16,073.65		$300.00		$821.00	$2,131.80	**$19,326.45**
Cr Dale Price	$16,073.65		$300.00		$481.00	$714.00	**$17,568.65**
Cr David Walshaw	$16,073.65		$300.00				**$16,373.65**
Cr Dean Burrow*						$608.40	**$608.40**
Cr Deb Agnew	$16,073.65		$300.00				**$16,373.65**
Cr Dennis Muhovics	$16,073.65		$300.00				**$16,373.65**
Cr Emma Castine	$16,073.65		$300.00		$821.00		**$17,194.65**
Cr John Drew	$16,073.65		$300.00				**$16,373.65**
Cr Moira Neagle**	$7,929.65		$3.28			$67.18	**$8,000.11**
Mayor Des Noll	$64,294.70		$300.00	$1,200.00			**$65,794.70**
Cr Sharon Cox	$16,073.65		$300.00		$481.00		**$16,854.65**
Cr Peter Dunnicliff***	$20,092.11		$300.00				**$20,392.11**
Cr Richard Cassidy	$16,073.65		$300.00			$1,165.35	**$17,539.00**
Cr John Shelton****	$6,392.24		$192.62				**$6,584.86**

** Term ended November 2022 (Reimbursement paid in this financial year)*

*** Term ended November 2023*

**** Served as Deputy Mayor*

***** Term commenced March 2024*

ALLOWANCES, GIFTS & BENEFITS

ELECTED MEMBER ALLOWANCES & BENEFITS

Pursuant to Schedule 4 of the *Local Government Act 1999*, Council is required to provide a summary of the details (including the cost) of any gifts over the value of $50 provided to Members of the Council and employees that are funded in whole or part by the Council.

There were no Council funded gifts provided to Elected Members or staff in the 2023/24 financial year.

TRAVEL

Pursuant to Schedule 4 of the *Local Government Act 1999* and Regulation 35 of the Local Government (General) Regulations 2013, Council is required to provide a summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by Elected Members or staff funded in whole or in part by the Council.

The following interstate travel was taken by staff in the 2023/24 financial year:

One staff member attended the 17th International Federation of Environmental Health (IFEH) World Congress on Environmental Health in Perth from the 21 to 24 May 2024. Total cost was $2,510.26.

MEMBER INTEGRITY & BEHAVIOUR

In 2023/24, in accordance with Schedule 4, Clause 1 and Clause 2 of the *Local Government Act 1999*, there were no contraventions of the Member behaviour requirements as outlined in Chapter 5, Part 4, Division 2 (Member behaviour) or Section 75G (Health & Safety duties).

COUNCIL MEMBER TRAINING & DEVELOPMENT

The following training courses were attended by Council's Elected Members:

Course	Mayor Noll	Deputy Mayor Dunnicliff	Cr Agnew	Cr Brodie	Cr Cassidy	Cr Castine	Cr Cox	Cr Drew	Cr Muhovics	Cr Neagle*	Cr Price	Cr Shelton**	Cr Walshaw
Mandatory Training													
Mayor and CEO Forum Leading Behaviour - A United Approach *Local Government Association of SA* 7 July 2023	✓												
Strategy and Financial Management Bundle – Modules 6.1, 6.2, 6.3a, 6.3b *Local Government Association of SA* 9 October 2023										✓			
Leadership Skills A - Module 3.4a Strategic Thinking and Change Management **Leadership Skills B - Module 3.4b Resilience** *Adrian Skull* 17 October 2023 (*Catch up session 2 November 2024)	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓	✓		✓
Module 3.4a & 3.4b Council Leadership Training Workshop *James Koch* 31 October 2023							✓			✓			
Module 3.2 Values, Ethics and Behavioural *James Koch* 31 October 2023 (*Catch up session on 5 October 2024)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓*
Civic & Legal Bundle – Modules 3.1 Values, Ethics & Behaviourial (Technical); 4.2 Effective Council Meetings; 4.3 Procedures; 4.4 Representing Council Decisions; 5.1 Role of a Council Member; 5.2 Registers, Returns and Resources; 5.3 Legal Protections and Oversight *Norman Waterhouse Lawyers* 7 November 2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓

** Term ended November 2023*
*** Term commenced March 2024*

COUNCIL MEMBER TRAINING & DEVELOPMENT

Course	Mayor Noll	Deputy Mayor Dunnicliff	Cr Agnew	Cr Brodie	Cr Cassidy	Cr Castine	Cr Cox	Cr Drew	Cr Muhovics	Cr Neagle*	Cr Price	Cr Shelton**	Cr Walshaw
Module 4.1 Introduction to Local Government – Video *Local Government Association of SA* 7 November 2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Module 3.3 Effective Communication & Negotiating Skills *Sharon Ferrier* 21 November 2023	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓
Voluntary Training													
Bespoke Media for Mayors and Executive *Ben Avery* 28 May 2024	✓	✓	✓	✓	✓	✓	✗	✓	✓		✓	✓	✓

ELECTOR REPRESENTATION

Section 12 of the *Local Government Act 1999* requires Council to undertake a review of its Elector Representation as determined by the Minister.

Council's last Elector Representation Review was finalised in August 2021 where the following Council structure was approved:

- Mayor as the principal member of Council, elected at large by the community
- 4 wards with a total of 11 Councillors, consisting of:
  - Corcoran Ward - 5 Councillors
  - Kintore Ward - 2 Councillors
  - Riddoch Ward - 2 Councillors
  - Sorby Adams Ward – 2 Councillors

ELECTOR REPRESENTATION QUOTA

Wattle Range has been categorised by the Local Government Grants Commission as a 'Rural Agriculture Very Large Council'. The current representation quota (Electors per Councillor) in comparison to other Councils within this group are outlined as follows:

Council	Total Members (Inc. Mayor)	Number of Electors	Representation Quota
Adelaide Plains	10	7,512	751
Berri Barmera	9	7,617	846
Copper Coast	10	12,521	1,252
Light	10	11,796	1,179
Loxton Waikerie	11	8,344	758
Port Pirie	10	13,092	1,309
Renmark Paringa	9	6,767	751
Wattle Range	12	8,944	745
Yorke Peninsula	12	9,288	774

Data source: Electoral Commission SA 2024 (made available via LGA)

Derived from information provided by the Electoral Commission of SA, Wattle Range Council has 8,944 electors represented by 11 Elected Members plus the Mayor. The representation quota was 745. Local Government authorities throughout the state are placed in groups of similar size and type. Wattle Range Council is grouped with eight other Councils in this category in South Australia.

The statewide average representation quota for the reporting period was 1,912. The representation quota for a Council is the amount ascertained by dividing the number of electors for the area of the Council (as at the last closing date under the *Local Government (Elections) Act 1999*) by the number of members who constitute the Council (ignoring any fractions resulting from the division and expressed as a quota) *Local Government Act 1999*, schedule 4.

Council's next Elector Representation review is due to be conducted in 2029.

MEETINGS & CONFIDENTIALITY PROVISIONS

Summary of Section 90 Orders of the *Local Government Act 1999*:

Total orders made to exclude the public pursuant to Section 90(2)	28
Orders to hold information in confidence pursuant to Section 91(7)	17
Orders that expired, ceased to apply or were revoked	26
Orders that remained operative at the end of the financial year	29

Reasons used to exclude the public and receive, discuss or consider information in confidence pursuant to Section 90(2) of the *Local Government Act 1999*.

Personal affairs - Section 90(3)(a)	7
Commercial advantage – Section 90(3)(b)	5
Commercial information of a confidential nature – Section 90(3)(d)	3
Matters affecting security and safety – Section 90(3)(e)	2
Legal advice – Section 90(3)(h)	4
Litigation advice – Section 90(3)(i)	3
Tenders – Section 90(3)(k)	15

Council Audit & Risk Committee

Date	Subject	Orders to Exclude the Public Section 90(2)	Orders to Hold Information in Confidence Section 91(7)	Orders Remaining in Operation at EOFY
15/01/2019	Review of Eligible Section 184 – Sale of Properties for Unpaid Rates			×
09/04/2019	Verbal Complaint Report			×
10/12/2019	Review of Eligible Section 184 – Sale of Properties for Unpaid Rates			×
10/12/2019	Unreasonable Customer Conduct			×
14/09/2021	Freedom of Information (FOI)			×
12/10/2021	New Administration Building – Architectural Services			×
09/11/2021	New Administration Building – Subconsultants Services			×
09/08/2022	Significant Enforcement Action Update			×
11/10/2022	Significant Enforcement Action Update			×

MEETINGS & CONFIDENTIALITY PROVISIONS

Date	Subject	Orders to Exclude the Public Section 90(2)	Orders to Hold Information in Confidence Section 91(7)	Orders Remaining in Operation at EOFY
14/02/2023	Significant Enforcement Action Update			×
02/05/2023	Southern Ocean Tourist Park – REOI Evaluation			×
13/06/2023	Review of Visitor Information Centre Operating Hours			×
13/06/2023	Southern Ocean Tourist Park – Management Agreement			×
13/07/2023	Prudential Management Review	×	×	×
13/07/2023	Prudential Management Review	×	×	×
08/08/2023	CEO Annual Performance Review	×		
08/08/2023	Planning Consultancy Service	×	×	
12/09/2023	Replacement of air conditioning and roof repairs – Tender Evaluation	×		
12/09/2023	Sealed Road Maintenance Truck	×		
10/10/2023	Beachport Depot Workshop – Tender Evaluation	×		
10/10/2023	Litigation – HWL Ebsworth	×	×	×
10/10/2023	Planning Code Amendment Investigations and Needs Analysis	×		
14/11/2023	Review of Eligible Section 184 – Sale of Properties for Unpaid Rates	×		
12/12/2023	Asset Valuation Service Tender	×	×	×
12/12/2023	Backhoe – Tender Evaluation	×	×	×
12/12/2023	Grader – Tender Evaluation	×	×	×
12/12/2023	Vibratory Roller – Tender Evaluation	×	×	×
16/01/2024	Significant Enforcement Action Update	×	×	×
13/02/2024	Write-off Debt – Subscribe HR	×	×	×
26/03/2024	Council Service Centre – Tender Evaluation	×	×	×
09/04/2024	2024 Annual Review of Confidential Items	×		
09/04/2024	Beachport Recreation Centre Carpark – Tender Evaluation	×		
09/05/2024	2024 Annual Review Confidential Orders	×		

MEETINGS & CONFIDENTIALITY PROVISIONS

Date	Subject	Orders to Exclude the Public Section 90(2)	Orders to Hold Information in Confidence Section 91(7)	Orders Remaining in Operation at EOFY
14/05/2024	Beachport Scenic Drive Upgrade Design – Tender Evaluation	×	×	×
14/05/2024	Expression of Interest Proposal / Tender – CEO Annual Performance Review 2024	×	×	×
14/05/2024	Roads Footpath and Kerb Condition Assessment	×	×	×
14/05/2024	Matters Arising from the Minutes – Audit & Risk Committee – 09 May 2024	×	×	×
28/05/2024	Limestone Coast Local Government Association	×		
11/06/2024	Evaluation of Tenders and approval of a Medium Ridged Tipping Truck	×	×	×
28/06/2024	Correspondence from the President of the Limestone Coast Local Government Association	×	×	×
28/06/2024	Cyber Security	×		

EQUAL OPPORTUNITY

The Equal Employment Opportunity (EEO) Program is a comprehensive initiative aimed at promoting fairness and preventing discrimination within the workplace.

Its primary objective is to ensure that all individuals, regardless of their race, colour, religion, sex, national origin, age, disability, or other protected characteristics, have equal access to employment opportunities. This includes both the hiring process and advancement within an organisation.

RISK MANAGEMENT/WORK, HEALTH & SAFETY

Council closely monitors its risk profile, which involves assessing potential risks and vulnerabilities. This monitoring is done by both the Executive Leadership Team (ELT) and the Audit and Risk Committee. The risk profile is a collection of identified risks that the council may face.

The Council's risk profile is integrated into its Risk Register and Business Continuity Plan. This integration ensures that identified risks are appropriately tracked and managed and that plans are in place to ensure business continuity in case of any disruptions.

The Risk Register and Business Continuity Plan are continuously developed and improved upon with input at all staff levels. This collaborative effort ensures that risk management strategies are effective and up-to-date. The ELT has a high level of involvement and commitment of continuous improvement.

The Council collaborates with LGAWCS (Local Government Association Workers Compensation Scheme) and LGRS (Local Government Risk Services) to support a safe environment for all workers. This involves sharing best practices, resources, and knowledge to improve safety measures and achieve strategic outcomes.

The Health and Safety Committee meets quarterly to monitor Council's safety profile. This committee discusses and reviews various safety-related aspects within the organisation.

Council is committed to developing a strong safety culture across the organisation. This includes providing training and development opportunities related to work health and safety practices. The Council utilises risk incentive funding from LGRS to improve specific tasks related to manual handling, such as introducing safer equipment and tools. Council has also used the funding to improve safety documentation and accessibility.

Safety incidents are monitored and reported at both ELT and team meetings. This suggests a proactive approach to identifying incidents, analysing their causes, and implementing corrective actions.

Overall, the above highlights the Council's comprehensive approach to risk management, safety culture, and health and safety improvement. It underscores the importance of collaboration, continuous improvement, and senior leadership involvement in creating a safe and productive work environment.

EXECUTIVE LEADERSHIP TEAM

Council's Executive Leadership Team (ELT) comprises the Chief Executive Officer, three Departmental Directors and the Executive Assistant.

Council's Chief Executive Officer and Directors are employed on individual performance-based fixed-term contracts. Allowances paid to members of the ELT (excluding the Executive Assistant) include provision of a motor vehicle for private use, mobile telephone, income protection insurance and statutory superannuation.

	Male	Female	Salary
Chief Executive Officer	1		$202,601-$233,286
Directors	2	1	$156,354-$174,466

COMPETITIVE PURCHASING AND GOODS SERVICES

Council delivers its services in a variety of ways including in-house provision, contract for service, competitive tendering and resource sharing, and has adopted a service provision policy to "provide quality services that meet customer needs by utilising resources (physical, financial and human) efficiently and effectively".

Council has a Procurement Policy which was developed to provide transparency and accountability in purchasing and acquisition of goods and services.

The underlying principle of the policy is to ensure that Council purchases deliver best value for money considering the efficiency of the process and an acceptable level of commercial risk. Council utilises local providers of goods and services where practicable when offering equivalent value for money at an acceptable level of risk relative to other providers.

CREDIT CARD EXPENDITURE

In the 2023/24 financial year the total expenditure via credit cards was $68,888. A total of 5 cards are issued to employees with allocated limits and expenditure is tightly controlled and in accordance with Council policies and procedures.

REVIEW OF INTERNAL DECISIONS

Council is committed to transparent decision-making processes and to providing access to a fair and objective procedure for the internal review of decisions consistent with Section 270 of the *Local Government Act*.

The Internal Review of Council Decisions Procedure provides guidance for dealing with formal requests for internal review of decisions of Council, its employees, and other people acting on behalf of Council.

Council's records indicate that no internal reviews were undertaken during the 2023/24 period.

INFORMATION STATEMENT

Council has prepared an Information Statement as required under Section 9 of the *Freedom of Information Act 1991* and it is published on the Council's website in accordance with Regulation 5 of the Freedom of Information (General) Regulations 2017. The Statement is reviewed annually.

FREEDOM OF INFORMATION APPLICATIONS

Council received six applications under the *Freedom of Information Act 1991* (FOI Act) during the 2023/24 financial year. These are summarised below:

Applications carried over from 2022/23	1
Applications granted full access	3
Applications granted partial access	0
Applications refused access Refused under Schedule 2 of FOI Act	0
Determination incomplete (at 30 June 2024)	0

LEGAL FEES

In the 2023/24 financial year, Council incurred legal costs totalling $171,670.

This was made up of:

Enforcement	$42,189
General Advice	$19,127
Contract & Procurement	$29,258
Human Resources	$63,886
Property Land & Lease	$5,042
Native Title	$12,168

NATIONAL COMPETITION POLICY

Council has an obligation under Clause 7 of the National Competition Policy to include certain relevant information pertaining to the application of competition principles in its Annual Report.

Pursuant to Clause 7:

- Council has determined that it has no 'Significant Business Activities'.
- Council has no by-laws that restrict competition.
- No complaints alleging a breach of competitive neutrality principles were received in 2023/24.
- Council has not been involved in any structural reform of public monopolies in 2023/24.

COMMUNITY LAND

Council is required to have in place Community Land Management Plans for all land that is classified as 'Community Land' in accordance with the requirements of the *Local Government Act 1999*.

Any land acquired or purchased by Council is automatically classified as community land unless excluded prior to acquisition. Typically, any land purchased or held for operational purposes (e.g. carparking, depots) is excluded from the Community Land classification.

Council has commenced a full review of all existing Community Land Management Plans following a review of its Community Land Register. Prior to formally adopting any amendments or new Community Land Management Plans, Council is required to undertake public consultation in accordance with the *Local Government Act*.

Council also has an obligation to undertake public consultation prior to leasing any community land should the proposed use not be in line with the relevant Community Land Management Plan.

In February 2024, Council adopted Community Land Management Plans for both the Crown and Council land segments of the Penola Commonage area and work is advanced in finalising development of the remaining Community Land Management Plans which are expected to be adopted in 2024/25.

Throughout 2023/24, Council did not commence any community land revocation processes, however, Council formally sold Allotment 9, 22 Campbell Street, Millicent, which was revoked from its community land classification in 2022/23. Council was also advised that the previously revoked community lands of Section 1032 and Allotments 51 & 52 Academy Drive/ Short Street, Millicent, being the former "Italian Club" site, was formerly sold by Crown Lands.

AUDIT & RISK COMMITTEE REPORT

The Audit & Risk Committee is a legislative requirement of Section 126 of the *Local Government Act 1999*. The purpose of the Audit and Risk Committee is to provide independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters.

Functions of the Audit & Risk Committee:

- reviewing annual financial statements to ensure that they present fairly the state of affairs of the Council;
- proposing, and providing information relevant to, a review of the Council's strategic management plans or annual business plan;
- monitoring the responsiveness of the Council to recommendations for improvement, based on previous audits and risk assessments, including those raised by a Council's auditor;
- proposing, and reviewing, the exercise of powers under section 130A (other investigations) of the Act;
- liaising with the Council's auditor in accordance with any requirements prescribed by the regulations;
- reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council on a regular basis;
- reviewing and commenting on the annual report provided in relation to policies and processes adopted by the Council to evaluate and improve the effectiveness of its internal control practices and procedures;
- reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management, and review of strategic, financial and operational risks on a regular basis;
- reviewing any report obtained by the Council under Section 48(1), which relates to Council prudential management requirements; and
- performing any other function determined by the Council or prescribed by regulations.

MEETINGS & ATTENDANCE

The Committee convened meetings on seven (7) separate occasions in 2023/24.

Below are details of the attendance by the Presiding Member, Independent and Elected Members:

PRESIDING MEMBER MICHAEL SCHULTZ*
Independent Member
7/7

MAYOR DES NOLL
7/7

CR JOHN DREW
6/7

CR DAVID WALSHAW
7/7

ASHISH AGGARWAL**
Appointed 9 April 2024
Independent Member
3/3

* *The Presiding Member is an independent member of the Committee. Membership is reviewed every four years in line with Council elections.*

** *This Independent Member position was vacant prior to appointment. Council is transitioning its membership to have more independent members than Council members to meet its legislative obligations.*

AUDIT & RISK COMMITTEE REPORT

COMMITTEE MEMBER ALLOWANCES

During 2023/24, the Independent Members received an allowance of $400 per meeting and the Presiding Member $450 per meeting.

ANNUAL WORK AND PERFORMANCE

Reports	Legislative reference	Meeting Date	Action Taken
Audit and Risk Work Plan	Section 126(4) (a,b,c,d,e,f,g,h,l,j)	13 July 2023 10 October 2023 14 November 2023 5 March 2024 9 May 2024 28 June 2024	Reviewed and assessed progress on legislative requirements of the Audit & Risk Committee including monitoring the recommendations for improvement based on previous audits and risk assessments raised by the auditor.
Prudential Management Review	Section 126(4)(i) Section 48(1)	13 July 2023	Reviewed and provided comment on the Prudential Management Review report for Council's Service Centre building.
Annual Business Plan	Section 126(4)(b) Section 123	13 July 2023 28 May 2024 28 June 2024	Reviewed the Annual Business Plan 2023/24 prior to adoption. Reviewed the draft and final 2024/25 Annual Business Plan.
Asset Revaluation	Section 126(4)(f)	13 July 2023	Reviewed methodology and financial impacts of indexation revaluation of assets and asset capitalisation thresholds.
Asset Policy	Section 126(4)(h)	13 July 2023	Reviewed the Asset Policy, update indexation revaluations to mitigate risk of material asset valuation increases.
Safe Environments Policies & Procedures	Section 126(4)(h)	13 July 2023	Reviewed the updated documents, assessing the risk mitigation strategies and processes.
Interim Audit Management Report	Section 126(4)(c),(e)	13 July 2023 5 December 2023	Reviewed the draft interim audit recommendations from the Interim Audit Management Report including comments from the Auditors from meeting held in person with the auditors.
Audit & Risk Committee's Terms of Reference	Section 126(4)(j)	10 October 2023 9 May 2024	Reviewed the Audit and Risk Committee's Terms of Reference, to ensure compliance with the legislative changes.
Internal Audit	Section 126(4)(g)(i,ii)	10 October 2023	Reviewed the internal audit function and resolved not to progress internal audit function in 2023/24.

AUDIT & RISK COMMITTEE REPORT

Reports	Legislative reference	Meeting Date	Action Taken
Plant & Equipment Asset Management Plan	Section 126(4)(b) Section 122	10 October 2023 9 May 2024	Reviewed the Plant & Equipment Asset Management Plan and provided proposed changes in preparation for adoption.
Millicent Saleyards	Section 126(4)(h)	10 October 2023 5 March 2024	Reviewed the update on progress of the Saleyards and reassessed budgetary priorities based on strategic, financial and operational risks associated. At the latter meeting, assessment was undertaken on the service delivery at the saleyards site and recommended cessation of stock transfers, continuation of the truck wash facility and preparation of reports for Council on infrastructure and future uses of the site.
Council Service Centre	Section 126(4)(h)	10 October 2023	Reviewed the Council Service Centre project including strategic, financial and operational risks associated.
Risk Register	Section 126(4)(h)	10 October 2023 9 May 2024	Reviewed and assessed the extreme and high, strategic and organisational risks of Council.
Coastal Protection Grant	Section 126(4)(h)	10 October 2023	Reviewed the coastal protection risk issues at Southend and the proposal to apply for grant funds to partial remediate the impact of the recent erosion event.
Review of Annual Financial Statements	Section 126(4)(h)	10 October 2023 14 November 2023	Reviewed to assess that they were a true and fair account of the past year.
Quarterly Budget Review 1	Section 126(4)(b),(f) Section 123	14 November 2023	Reviewed the proposed Budget changes and assessed variations.
Audit & Risk Performance Report	Section 126(4)(j) & 8(b)	14 November 2023	Reviewed the Audit and Risk Committee's Terms of Reference, to ensure compliance with the legislative changes.
Quarterly Budget Review 2	Section 126(4)(b) Section 123	5 March 2024	Mid-Year major review of the proposed Budget changes and assessed variations.
Independent Audit and Risk Member	Section 126(4)(j)	5 March 2024 9 May 2024 28 June 2024	Assessment of nominations for independent member and recommended appointment of a nominees Ashish Aggarwal and Lucy Peters.
Motor Vehicle Procedure	Section 126(4)(h)	5 March 2024	Reviewed the updated document, assessing the strategies and processes.
Treasury Management Policy	Section 126(4)(h)	5 March 2024	Reviewed the updated documents, assessing the risk mitigation strategies and processes.

AUDIT & RISK COMMITTEE REPORT

Reports	Legislative reference	Meeting Date	Action Taken
Investments and Loans Performance	Section 126(4)(f) Section 140	5 March 2024	Reviewed the performance of Council investment and loans profile, including assessment against Treasury Management Policy targets.
Quarterly Budget Review 3	Section 126(4)(b),(f) Section 123	9 May 2024	Reviewed the proposed Budget changes and assessed variations.
Audit and Risk Skills Matrix	Section 126(4)(j)	9 May 2024	Assessed a draft skills matrix template for future implementation to guide future member training development and recruitment.
Debt Recovery Procedure	Section 126(4)(h)	5 March 2024	Reviewed the updated document, assessing the strategies and processes for debt recovery.
Confidential Order Review and In Confidence Matters	Section 126(4)(j) Section 91(9)(a)	9 May 2024 28 June 2024	Reviewed reports held in confidence to either retain or not the reports, minutes and documents associated with the report in confidence. Reviewed reports on Limestone Coast Local Government Association and Cybersecurity matters.
Road, Kerb and Footpath Asset Management Plan	Section 126(4)(b) Section 122	28 June 2024	Reviewed the Road, Kerb and Footpath Asset Management Plan and provided proposed changes in preparation for adoption.

The 2023/24 financial year was a transitional year for the Audit Risk Committee. On the 30 November 2023, legislative changes related to the operation of the Audit and Risk Committee became operable. Key changes included:

- a focus on the inclusion of risk into the Committee's title;
- updates to the functions of the Committee;
- changes to the membership structure with an increase in the number of independent members; and
- changed reporting requirements, through provision of an annual report and reports provided to Council post Committee meetings.

With these changes, the Audit and Risk Committee welcomed Ashish Aggarwal as an Independent Member, and at the latter part of the year, a further recommendation was provided to Council for the appointment of another Independent Member.
In addition, the Terms of Reference of the Committee was also amended to make changes to the functions and composition of membership.

Whilst these foundational changes were made through the course of the year, the Audit & Risk Committee continued to perform several of its key duties and legislative requirements. In total, the Committee has reviewed and assessed 44 reports on a variety of risk, financial, governance and strategic matters that are aligned to the functions of the Committee.

PUBLIC REGISTERS & CODES

REGISTERS

- Community Land Register
- Delegations Register
- Register of Allowances and Benefits – Council Members
- Register of Building Upgrade Agreements
- Register of By-laws
- Register of Campaign Donations
- Register of Gifts and Benefits – Council Members
- Register of Gifts and Benefits - Employees
- Register of Interests - Council Members
- Register of Interests – Employees
- Register of Public Land
- Register of Salaries
- Training and Development Register – Council Members
- Road Register – Sealed
- Road Register - Unsealed

CODES OF CONDUCT OR PRACTICE

- Corporate Standards for Employees
- Discretionary Procedures (Procedures at Meetings) Code of Practice
- Gladys Smith Early Learning Centre Code of Conduct
- Public Access to Council and Committee Meetings and Associated Documents Code of Practice
- Safe Environments Code of Conduct
- Volunteers Code of Conduct

These documents are available to view on Council's website at: www.wattlerange.sa.gov.au

APPENDIX 1

ANNUAL FINANCIAL STATEMENTS 2022/23



'Millicent Skate Park' - Steve Chapple.

Wattle Range Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024

Wattle Range Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Financial Statements 2024

Wattle Range Council

General Purpose Financial Statements
for the year ended 30 June 2024

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 2024 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.

Ben Gower
Chief Executive Officer

Date: 12/11/2024

Des Noll
Mayor

Date: 12/11/2024

Wattle Range Council

Statement of Comprehensive Income

for the year ended 30 June 2024

$ '000	Notes	2024	2023
Income			
Rates	2a	22,219	20,481
Statutory charges	2b	365	420
User charges	2c	2,852	3,149
Grants, subsidies and contributions - capital	2g	–	798
Grants, subsidies and contributions - operating	2g	1,339	5,815
Investment income	2d	392	347
Reimbursements	2e	96	85
Other income	2f	275	322
Total income		27,538	31,417
Expenses			
Employee costs	3a	13,536	13,013
Materials, contracts and other expenses	3b	12,673	11,888
Depreciation, amortisation and impairment	3c	7,237	7,017
Finance costs	3d	247	271
Total expenses		33,693	32,189
Operating surplus / (deficit)		(6,155)	(772)
Physical resources received free of charge	2h	181	–
Asset disposal and fair value adjustments	4	(2,456)	(1,534)
Amounts received specifically for new or upgraded assets	2g	–	233
Net surplus / (deficit)		(8,430)	(2,073)
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	164	21,402
Total amounts which will not be reclassified subsequently to operating result		164	21,402
Total other comprehensive income		164	21,402
Total comprehensive income		(8,266)	19,329

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

Wattle Range Council

Statement of Financial Position

as at 30 June 2024

$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	6,037	11,335
Trade and other receivables	5b	1,583	1,382
Inventories	5c	307	415
Total current assets		7,927	13,132
Non-current assets			
Trade and other receivables	6	110	117
Infrastructure, property, plant and equipment	7	257,307	259,489
Total non-current assets		257,417	259,606
TOTAL ASSETS		265,344	272,738
LIABILITIES			
Current liabilities			
Trade and other payables	8a	3,201	2,010
Borrowings	8b	388	357
Provisions	8c	2,492	2,468
Total current liabilities		6,081	4,835
Non-current liabilities			
Borrowings	8b	2,413	2,808
Provisions	8c	242	221
Total non-current liabilities		2,655	3,029
TOTAL LIABILITIES		8,736	7,864
Net assets		256,608	264,874
EQUITY			
Accumulated surplus		58,497	67,059
Asset revaluation reserves	9a	195,062	194,898
Other reserves	9b	3,049	2,917
Total council equity		256,608	264,874
Total equity		256,608	264,874

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

Wattle Range Council

Statement of Changes in Equity

for the year ended 30 June 2024

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2024					
Balance at the end of previous reporting period		67,059	194,898	2,917	264,874
Net surplus / (deficit) for year		(8,430)	–	–	(8,430)
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7	–	164	–	164
Other comprehensive income		–	164	–	164
Total comprehensive income		(8,430)	164	–	(8,266)
Transfers between reserves	9b	(132)	–	132	–
Balance at the end of period		58,497	195,062	3,049	256,608
2023					
Balance at the end of previous reporting period		69,333	173,496	2,716	245,545
Net surplus / (deficit) for year		(2,073)	–	–	(2,073)
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7	–	21,402	–	21,402
Other comprehensive income		–	21,402	–	21,402
Total comprehensive income		(2,073)	21,402	–	19,329
Transfers between reserves	9b	(201)	–	201	–
Balance at the end of period		67,059	194,898	2,917	264,874

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

Wattle Range Council

Statement of Cash Flows

for the year ended 30 June 2024

$ '000	Notes	2024	2023
Cash flows from operating activities			
Receipts			
Rates		22,117	20,468
Statutory charges		365	420
User charges		2,852	3,149
Grants, subsidies and contributions (operating purpose)		1,339	5,815
Investment receipts		392	347
Reimbursements		96	85
Other receipts		442	500
Payments			
Payments to employees		(13,517)	(13,354)
Payments for materials, contracts and other expenses		(11,619)	(11,865)
Finance payments		(247)	(271)
Net cash provided by (or used in) operating activities	10b	2,220	5,294
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		–	798
Amounts received specifically for new or upgraded assets		–	233
Sale of replaced assets		218	386
Sale of surplus assets		400	50
Repayments of loans by community groups		7	7
Payments			
Expenditure on renewal/replacement of assets		(6,162)	(6,011)
Expenditure on new/upgraded assets		(1,622)	(1,877)
Net cash provided (or used in) investing activities		(7,159)	(6,414)
Cash flows from financing activities			
Receipts			
Proceeds from bonds and deposits		5	35
Payments			
Repayments of borrowings		(356)	(411)
Repayment of lease liabilities		(8)	(8)
Net cash provided by (or used in) financing activities		(359)	(384)
Net increase (decrease) in cash held		(5,298)	(1,504)
plus: cash & cash equivalents at beginning of period		11,335	12,839
Cash and cash equivalents held at end of period	10a	6,037	11,335

Additional information:

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

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Contents of the Notes accompanying the General Purpose Financial Statements

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Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material 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.*

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

(2) The local government reporting entity

Wattle Range Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 1 George Street, Millicent. 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.

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(3) Income recognition

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference	Net Timing Adjustments
2019/20	$3,756,816	$4,367,514	- $610,725	+$55,979
2020/21	$3,891,737	$3,745,312	+ $146,425	+$140,186
2021/22	$4,117,718	$3,580,933	+ $536,785	+$1,005,128
2022/23	$4,929,648	$3,777,306	+ $1,152,342	+$967,290
2023/24	$323,608	$4,165,753	-$3,842,145	-$3,842,145

The net timing adjustment is calculated by the sum of advance payment received less advance payment received prior financial year.

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

The Operating Surplus Ratio disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Construction contracts

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

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

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(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 12.

(5) Inventories

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

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

Capital works still in progress at balance date are recognised as other non-current assets in Note 7 and transferred to relevant infrastructure, property, plant & equipment asset catergories when completed ready for use.

6.2 Materiality

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

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

6.3 Subsequent recognition

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

6.4 Depreciation of non-current assets

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

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

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

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.

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(7) Payables
7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

Amounts 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 carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of “Payables”.

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 4.05% (2023, 4.05%)
Weighted avg. settlement period 1 year (2023, 1 year)

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council’s involvement with the schemes are reported in Note 17.

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(10) Leases

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

10.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Buildings	3 years

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

ii) Lease Liabilities

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

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

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

(11) 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.

(12) New accounting standards and UIG interpretations

The AASB have issued Australian Accounting Standards and Interpretations which are effective at 30 June 2024, 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 will be provided in this note.

Council has assessed all the standards/interpretations which are not yet effective and have detemined that there is no expected material impact on the reported financial position or performance.

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(13) 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.

(14) Disclaimer

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

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income

$ '000	2024	2023
(a) Rates		
General rates		
General rates	18,164	16,719
Less: mandatory rebates	(195)	(180)
Less: discretionary rebates, remissions and write-offs	(66)	(56)
Total general rates	17,903	16,483
Other rates (including service charges)		
Landscape levy	1,127	1,037
Waste Collection & Disposal	1,680	1,581
Community Wastewater Management Systems (CWMS)	1,413	1,307
Total other rates (including service charges)	4,220	3,925
Other charges		
Penalties for late payment	96	73
Total other charges	96	73
Total rates	22,219	20,481
(b) Statutory charges		
Development fees	184	243
Health and septic tank inspection fees	20	32
Animal registration fees and fines	153	138
Other licences, fees and fines	8	7
Total statutory charges	365	420
(c) User charges		
Aerodrome Fees	38	40
Beachport Boatramp	24	26
Cemetery Fees	189	166
Childcare Fees	1,851	1,669
Caravan Park Fees	532	849
Hall Hire	17	19
Livestock Saleyards	20	77
Rental / Lease Fees	115	110
Sundry	66	193
Total user charges	2,852	3,149

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

$ '000	2024	2023
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	389	344
- Loans to community groups	3	3
Total investment income	392	347
(e) Reimbursements		
Private works	29	15
Other	67	70
Total reimbursements	96	85
(f) Other income		
Insurance & Other Recoupments	50	42
Sundry	225	280
Total other income	275	322
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	–	233
Total amounts received for new or upgraded assets	–	233
Other grants, subsidies and contributions - capital		
Untied - Local roads and community	–	798
Total Other grants, subsidies and contributions - capital	–	798
Operating grants, subsidies and contributions		
Untied - Financial Assistance Grant	324	4,930
Roads to Recovery	547	547
Supplementary Local Road Funding	267	269
Library and communications	39	33
Sundry	8	7
Coastal Protection	80	–
Waste	34	29
Building	40	–
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	1,339	5,815
The functions to which operating grants relate are shown in Note 11.		
Total grants, subsidies and contributions	1,339	6,846

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2. Income (continued)

$ '000	2024	2023
(i) Sources of grants		
State Government	1,298	6,846
Other	41	–
Total	1,339	6,846
(ii) Individually significant items		
Grant Commission (Financial Assistance Grant) recognised as income	–	3,842

On 30 June 2023, Council received payment of the complete payment of the 2023/24 Grant Commission (FAG) grant. In 2016/17, 2017/18, 2018/19, 2019/20 ,2020/21 & 2022/2023 a prepayment of FAG grants was made.

No prepayment of FAG grants was made during the 2023/24 financial year.

$ '000	2024	2023
(h) Physical resources received free of charge		
Stormwater drainage	18	–
Structures	44	–
Kerbs	52	–
CWMS	67	–
Total physical resources received free of charge	181	–

Wattle Range Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 3. Expenses

$ '000	Notes	2024	2023
(a) Employee costs			
Salaries and wages		10,925	10,292
Employee leave expense		1,328	1,454
Superannuation - defined contribution plan contributions	17	1,186	1,043
Superannuation - defined benefit plan contributions	17	98	116
Workers' compensation insurance		386	340
Income Protection Insurance		199	251
Less: capitalised and distributed costs		(586)	(483)
Total operating employee costs		13,536	13,013
Total number of employees (full time equivalent at end of reporting period)		140	139
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		25	24
Bad and doubtful debts		(8)	10
Elected members' expenses		297	270
Election expenses		4	68
Subtotal - prescribed expenses		318	372
(ii) Other materials, contracts and expenses			
Contractors		5,373	5,208
Energy		580	559
Legal expenses		172	192
Levies Paid to Government - Landscape levy		1,129	1,042
Sundry		68	138
Materials		1,865	1,539
Fuel		778	700
Insurance		714	635
Telephone		127	119
Water		112	120
Subscriptions		283	274
Financial Assistance		272	251
Licence Fees		668	518
Advertising		49	62
Postage		42	36
Registration		123	123
Subtotal - Other material, contracts and expenses		12,355	11,516
Total materials, contracts and other expenses		12,673	11,888

continued on next page ...

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 3. Expenses (continued)

$ '000	2024	2023
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Infrastructure		
- Sealed roads	1,710	1,586
- Unsealed roads	1,330	1,229
- Kerb & Gutter	369	362
- Stormwater	125	122
- CWMS	811	812
- Footpaths	367	415
Right-of-use assets	2	8
Plant and equipment	952	896
Furniture and fittings	7	11
Buildings	972	1,006
Structures	592	570
Subtotal	7,237	7,017
Total depreciation, amortisation and impairment	7,237	7,017
(d) Finance costs		
Interest on loans	247	271
Total finance costs	247	271

Note 4. Asset disposal and fair value adjustments

$ '000	2024	2023
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	218	386
Less: Carrying Amount of Assets Sold & Disposed	(1,059)	(290)
Other Amounts relating to the sale of renewed or directly replaced assets	(14)	–
Gain (loss) on disposal	(855)	96
(ii) Assets surplus to requirements		
Proceeds from disposal	400	50
Less: Carrying Amount of Assets Sold & Disposed	(1,981)	(1,680)
Other amounts relating to the sale of surplus assets	(20)	–
Gain (loss) on disposal	(1,601)	(1,630)
Net gain (loss) on disposal or revaluation of assets	(2,456)	(1,534)

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 5. Current assets

$ '000	2024	2023
(a) Cash and cash equivalent assets		
Cash on hand and at bank	209	100
Short term deposits and bills, etc.	5,828	11,235
Total cash and cash equivalent assets	6,037	11,335
(b) Trade and other receivables		
Rates - general and other	930	828
Accrued revenues	20	28
Debtors - general	294	281
GST recoupment	260	165
Prepayments	83	92
Loans to community organisations	7	7
Subtotal	1,594	1,401
Less: provision for expected credit losses	(11)	(19)
Total trade and other receivables	1,583	1,382
(c) Inventories		
Stores and materials	307	415
Total inventories	307	415

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

Note 6. Non-current assets

$ '000	2024	2023
Trade and other receivables		
Receivables		
Loans to community organisations	110	117
Total receivables	110	117
Total financial assets	110	117

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

		as at 30/06/23				Asset movements during the reporting period								as at 30/06/24			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Adjustments & Transfers	Physical Resources Received Free of Charge	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	2,568	–	2,568	1,054	935	–	–	(669)	(55)	–	–	–	3,833	–	3,833
Land	3	11,944	–	–	11,944	–	–	(51)	–	–	–	–	–	11,893	–	–	11,893
Land - other	2	9,322	–	–	9,322	–	–	–	–	–	–	–	–	9,322	–	–	9,322
Infrastructure																	
- Sealed roads	3	148,012	1,037	(49,720)	99,329	–	1,261	(7)	(1,710)	9	–	–	–	147,998	2,308	(51,424)	98,882
- Unsealed roads	3	34,947	1,260	(16,046)	20,161	–	1,478	–	(1,330)	–	–	–	–	34,948	2,738	(17,377)	20,309
- Kerb & Gutter	3	25,259	108	(10,975)	14,392	30	198	(22)	(369)	–	–	52	–	25,237	336	(11,292)	14,281
- Stormwater	3	14,291	158	(4,807)	9,642	17	144	(36)	(125)	–	–	18	66	14,322	319	(4,915)	9,726
- CWMS	3	45,139	24	(12,913)	32,250	–	85	(19)	(811)	–	–	67	–	45,158	109	(13,695)	31,572
- Footpaths	3	11,238	2,268	(5,127)	8,379	20	110	(26)	(367)	–	–	–	–	11,178	2,398	(5,460)	8,116
Right-of-use assets		67	–	(30)	37	–	–	–	(2)	–	–	–	–	67	–	(32)	35
Plant and equipment		–	13,519	(6,343)	7,176	203	1,713	(99)	(952)	–	–	–	–	–	14,854	(6,813)	8,041
Furniture and fittings		–	394	(285)	109	2	–	–	(7)	–	–	–	–	–	395	(291)	104
Buildings	2	143	20	(9)	154	–	–	–	(4)	–	–	–	–	143	20	(13)	150
Buildings	3	45,227	1,536	(15,889)	30,874	120	175	(2,706)	(968)	436	–	–	–	42,601	731	(15,401)	27,931
Structures	3	12,103	7,971	(6,922)	13,152	176	84	(74)	(592)	224	–	44	98	20,033	484	(7,405)	13,112
Total infrastructure, property, plant and equipment		357,692	30,863	(129,066)	259,489	1,622	6,183	(3,040)	(7,237)	–	(55)	181	164	362,900	28,525	(134,118)	257,307
Comparatives		317,936	36,391	(115,177)	239,150	1,915	6,009	(1,970)	(7,017)	–	–	–	21,402	357,692	30,863	(129,066)	259,489

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Wattle Range Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

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

Valuation of Infrastructure, Property, Plant & Equipment

Valuation of assets

General Valuation Principles

Accounting procedure: Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 Fair Value.

Measurement: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, fair value is taken to be the current replacement cost.

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

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

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

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

Information on valuations

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

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

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

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

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

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Wattle Range Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

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

Capitalisation Thresholds

	2024	2023
Buildings	$5,000	$5,000
Structures - Major	$5,000	$5,000
Other Community Assets - Minor	$5,000-$85,000	$5,000 - $85,000
Road construction & reconstruction	$5,000	$5,000
Paving & Footpaths, Kerb & Gutter	$1,000	$1,000
Stormwater	$1,000	$1,000
CWMS	$2,000	$5,000
Office Furniture & Equipment	$1,000	$1,000
Other Plant & Equipment	$2,000	$2,000
Other Assets	$1,000	$1,000

Estimated Lives

Plant, Furniture & Equipment	2024	2023
Office Equipment	5 to 10 years	5 to 10 years
Office Furniture	5 to 20 years	5 to 20 years
Vehicles and Road-making Equipment	5 to 20 years	5 to 20 years
Other Plant & Equipment	1 to 25 years	1 to 25 years
Building & Other Structures		
Sub Structure	5 to 200 years	5 to 200 years
Super Structure	10 to 200 years	10 to 200 years
Roof	40 to 150 years	40 to 150 years
Services (Electrical)	10 to 80 years	30 to 80 years
Services (Fire)	10 to 40 years	10 to 40 years
Services (Hydraulics)	30 to 80 years	30 to 80 years
Services (Mechanical)	10 to 40 years	12 to 40 years
Services (Security)	20 to 40 years	20 to 40 years
Services (Transport)	25 to 50 years	25 to 50 years
Site Infrastructure	45 to 90 years	45 to 90 years
Site Services	30 to 60 years	30 to 60 years
Fitouts & Fittings	30 to 60 years	30 to 60 years
Fitouts (Floor Coverings)	8 to 60 years	8 to 60 years
Sheds/Shelters	40 to 120 years	40 to 120 years
Playground Equipment	20 to 40 years	20 to 40 years
Lighting	25 to 50 years	25 to 50 years
Effluent Disposal Point	30 to 60 years	30 to 60 years
Fencing	25 to 100 years	25 to 100 years
Infrastructure		
Sealed Roads - Surface	20 to 100 years	20 to 100 years
Sealed Roads - Pavement /Sub Base	25 to 560 years	30 to 560 years
Unsealed Roads	30 to 140 years	30 to 140 years
Bridges - Concrete	80 to 100 years	80 to 100 years
Paving & Footpaths, Kerb & Gutter	15 to 560 years	15 to 100 years
Drains	80 to 100 years	80 to 100 years
Culverts	50 to 75 years	50 to 75 years
Bores	10 to 40 years	10 to 40 years
Stormwater - Pipes	100 to 125 years	100 to 125 years
Stormwater - Other	15 to 125 years	15 to 125 years

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Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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

CWMS – Pipes	25 to 100 years	25 to 100 years
CWMS – Mechanical & Electrical	25 to 50 years	25 to 50 years
CWMS – Other	25 to 100 years	25 to 100 years
Other Assets		
Various Other Assets	5 to 50 years	5 to 50 years

Land

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 is recognised at Fair Value. The last revaluation was derived by utilising the valuations as at 30th June 2023 by the Valuer Generals Office. Additions are recognised on the cost basis.

Buildings & Other Structures

Building and other structures assets were valued by Australian Pacific Valuers (APV) at market and depreciated current replacement cost as at the 1st July 2020. All acquisitions made after the respective date of valuation are recorded at cost. Revaluations to be undertaken 1st July 2024 by external parties.

Infrastructure

Unsealed road and Sealed road assets were valued by Council officers & Tonkins Consulting Sytems based on a condition assessment completed by Tonkins Consulting Systems. The condition assessment and assets were valued at depreciated current replacement cost as at the 1st July 2019. Unsealed and Sealed roads were indexed 10.0% as at 1st July 2022 by Assetc Pty LTD. All acquisitions made after the respective dates of valuation are recorded at cost. Revaluations to be undertaken 1st July 2024 by external parties.

Kerb & Gutter assets were valued by HDS Australia at depreciated current replacement cost during the reporting period beginning 1st July 2020. Kerb & Gutter assets were indexed 9.2% as at 1st July 2022 by Assetc Pty Ltd. All acquisitions made after the respective dates of valuation are recorded at cost. Revaluations to be undertaken 1st July 2024 by external parties.

Footpath assets were valued by HDS Australia at depreciated current replacement cost during the reporting beginning 1st July 2020. Footpath assets were indexed 9.2% as at 1st July 2022 by Assetc Pty Ltd All acquisitions made after the respective dates of valuation are recorded at cost. Revaluations to be undertaken 1st July 2024 by external parties.

Stormwater Drainage assets were valued by Tonkins at depreciated current replacement cost during the reporting period beginning 1st July 2020. Stormwater Drainage assets were indexed 9.2% as at 1st July 2022 by Assetc Pty Ltd. All acquisitions made after the respective dates of valuation are recorded at cost.

Community Wastewater Management Schemes (CWMS) were valued by Council Staff, and peer reviewed by HDS Australia, at depreciated current replacement cost as at the 1st July 2020. CWMS assets were indexed 9.2% as at 1st July 2022 by Assetc Pty Ltd. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis.

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 8. Liabilities

$ '000	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(a) Trade and other payables				
Goods and services	1,455	–	1,028	–
Payments received in advance	718	–	443	–
Accrued expenses - employee entitlements	116	–	97	–
Accrued expenses - other	749	–	284	–
Deposits, retentions and bonds	163	–	158	–
Total trade and other payables	3,201	–	2,010	–

$ '000	Notes	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(b) Borrowings					
Loans		378	2,394	355	2,773
Lease Liabilities	16	10	19	2	35
Total Borrowings		388	2,413	357	2,808

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

(c) Provisions				
Annual Leave - (including on costs)	993	–	1,005	–
Long Service Leave - (including on costs)	1,499	242	1,463	221
Total provisions	2,492	242	2,468	221

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 9. Reserves

$ '000	as at 30/06/23 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/24 Closing Balance
(a) Asset revaluation reserve					
Land	11,457	–	–	–	11,457
Land - other	1,178	–	–	–	1,178
Infrastructure					
- Sealed roads	71,286	–	–	–	71,286
- Unsealed roads	30,655	–	–	–	30,655
- Kerb & Gutter	4,727	–	–	–	4,727
- Stormwater	9,737	66	–	–	9,803
- CWMS	23,330	–	–	–	23,330
- Footpaths	6,359	–	–	–	6,359
Buildings	28,914	–	–	–	28,914
Structures	7,255	98	–	–	7,353
Total asset revaluation reserve	194,898	164	–	–	195,062
Comparatives	173,496	21,402	–	–	194,898

$ '000	as at 30/06/23 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/24 Closing Balance
(b) Other reserves					
Waste Management Reserve	1,452	1,767	(1,819)	–	1,400
Community Waste Water Scheme Reserve	1,223	824	(642)	–	1,405
Other Reserves	125	–	–	–	125
Land Development	92	–	–	–	92
Service Station	25	2	–	–	27
Total other reserves	2,917	2,593	(2,461)	–	3,049
Comparatives	2,716	2,427	(2,226)	–	2,917

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Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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).

Waste Management Reserve
The Waste Management Reserve is used to record transactions related to income and expenses for waste collection/disposal. The funds in this reserve are available for future maintenance of waste collection/disposal.

Community Waste Water Scheme Reserve
The Community Waste Water Scheme Reserve is used to record transactions related to income and expenses for Councils Community Waste Water Schemes (CWMS). The funds in this reserve are available for future maintenance of CWMS.

Other Reserve
Other Reserve consists of a number of miscellaneous reserves that have been in existence for a number of years for a multitude of activities. Over the next twelve months these reserves will be reviewed and the number of specific items reduced.

Land Development
This reserve holds the funds received (net of expenditure) following the sale of Mount Burr House.

Service Station Sinking Fund
As per the Lease with the Service Station a contribution can be charged which will be used for future works associated with the Service Station, Millicent.

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 10. Reconciliation to Statement of Cash Flows

$ '000	Notes	2024	2023
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	6,037	11,335
Balances per Statement of Cash Flows		6,037	11,335
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		(8,430)	(2,073)
Non-cash items in income statements			
Depreciation, amortisation and impairment		7,237	7,017
Non-cash asset acquisitions		(181)	–
Grants for capital acquisitions treated as investing activity		–	(1,031)
Net (gain)/loss on disposals		2,456	1,534
		1,082	5,447
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(193)	424
Change in allowances for under-recovery of receivables		(8)	(10)
Net (increase)/decrease in inventories		108	(21)
Net (increase)/decrease in other assets		–	20
Net increase/(decrease) in trade and other payables		1,186	(741)
Net increase/(decrease) in other provisions		45	175
Net cash provided by (or used in) operations		2,220	5,294
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		17	13
LGFA cash advance debenture facility		7,760	7,760

Council has immediate access to a short-term draw-down facility, and variable interest rate borrowings under a cash advance facility, both from the Local Government Finance Authority of SA.

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 11(b).

$ '000	OPERATING INCOME 2024	OPERATING INCOME 2023	OPERATING EXPENSES 2024	OPERATING EXPENSES 2023	OPERATING SURPLUS (DEFICIT) 2024	OPERATING SURPLUS (DEFICIT) 2023	GRANTS INCLUDED IN OPERATING INCOME 2024	GRANTS INCLUDED IN OPERATING INCOME 2023	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) 2024	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) 2023
Functions/Activities										
Business Undertakings	622	982	1,912	2,032	(1,290)	(1,050)	–	(798)	19,725	20,288
Community Services	2,105	1,873	3,305	3,313	(1,200)	(1,440)	42	–	9,686	9,956
Culture	13	4	112	89	(99)	(85)	–	–	133	130
Library Services	51	45	587	545	(536)	(500)	39	33	2,309	2,361
Economic Development	63	59	1,180	1,058	(1,117)	(999)	–	–	133	147
Environment	69	70	3,763	3,290	(3,694)	(3,220)	34	–	40,733	41,892
Recreation	10	27	2,928	3,026	(2,918)	(2,999)	–	–	21,017	21,598
Regulatory Services	435	472	1,675	1,402	(1,240)	(930)	5	–	610	619
Transport & Communication	890	1,658	8,555	6,989	(7,665)	(5,331)	852	1,614	138,412	142,260
Governance Services	23,127	25,983	7,973	8,779	15,154	17,204	367	4,937	25,607	26,311
Unclassified Activities	153	244	1,702	1,666	(1,549)	(1,422)	–	29	6,979	7,176
Total Functions/Activities	27,538	31,417	33,692	32,189	(6,154)	(772)	1,339	5,815	265,344	272,738

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.

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 11(b). Components of functions

The activities relating to Council functions are as follows:

Business undertakings
Effluent Drainage, Caravan Parks, Council Housing, Saleyards, Land Development, Private Works.

Community services
Childcare Centre, Community Halls, Public Toilets (Clean and Maintain), Community Grant Scheme, Community Event Support, Community and Youth Development, Civic and Arts Centre.

Culture
Local History and Galleries.

Library Services
Millicent and Branch Libraries.

Economic development
Millicent, Beachport and Penola Visitor Centres Operation, Limestone Coast Regional and Promotional Marketing.

Environment
Storm Water Drainage (Construct and Maintain), Street Lighting, Street Cleaning, Coastal Protection, Operate and Maintain Domestic Waste Disposal and Collection Dumps and Transfer Stations.

Recreation
Parks and Gardens Maintenance, Sport Facilities, Sport and Recreation Grant Scheme, Swimming Lake and Pools.

Regulatory services
Development, Planning and Building Services, Dog Regulation and Control, Health Inspection, Fire Prevention and Parking Control.

Transport
Sealed and Unsealed Road Construction and Maintenance, Footpaths and Kerbing ,Aerodromes

Governance & Support Services
Elected Member Support, Council Offices, Legislative Compliance and Reporting, Risk Management, Corporate Services, Engineering Administration.

Unclassified activities
Public Debt Transactions, Plant and Machinery Operations, Depot Expenses.

Governance
Audit & Assurance, Planning and Performance, Legal Services and Major Projects.

Equity accounted Council businesses
Net Gain equity accounting Council businesses
Net Loss equity accounting Council businesses

Wattle Range Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

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

Terms & Conditions:
Short term deposits an average interest rate between 4.30% and 4.55% (2023: 1.05% and 4.30%).

Carrying Amount:
Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

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

Terms & Conditions:
Secured over the subject land, arrears attract interest of 0.75% (2023: 0.48%). 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 and 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 and 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 and conditions:
Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount:
Approximates fair value.

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Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 12. Financial instruments (continued)

Liabilities - creditors and accruals

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

Terms and 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 (2 repayments per year with fixed terms between 7 and 20 years);; interest is charged at fixed (or variable - describe) rates between 5.80% and 7.00% (2023: 5.80% and 7.00%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting Policy:
Accounted for in accordance with AASB 16 as stated in Note 16.

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Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 12. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2024					
Financial assets					
Cash and cash equivalents	6,037	–	–	6,037	6,037
Receivables	1,695	10	6	1,711	1,693
Total financial assets	7,732	10	6	7,748	7,730
Financial liabilities					
Payables	1,455	–	–	1,455	1,455
Current borrowings	536	–	–	536	388
Non-current borrowings	–	1,726	1,381	3,107	2,413
Total financial liabilities	1,991	1,726	1,381	5,098	4,256
Total financial assets and liabilities	9,723	1,736	1,387	12,846	11,986
2023					
Financial assets					
Cash and cash equivalents	11,335	–	–	11,335	11,335
Receivables	1,501	9	8	1,518	1,499
Total financial assets	12,836	9	8	12,853	12,834
Financial liabilities					
Payables	1,629	–	–	1,629	1,629
Current borrowings	537	–	–	537	357
Non-current borrowings	–	1,916	1,726	3,642	2,808
Total financial liabilities	2,166	1,916	1,726	5,808	4,794
Total financial assets and liabilities	15,002	1,925	1,734	18,661	17,628

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

	2024		2023	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	5.81%	2,801	5.86%	3,165
		2,801		3,165

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.

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Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 12. Financial instruments (continued)

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 and 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 Mangement Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

Note 13. Capital Expenditure

$ '000	2024	2023

Capital commitments

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

Buildings	9,176	–
Infrastructure	2,312	2,784
Plant and equipment	557	–
	12,045	2,784

These expenditures are payable:

Not later than one year	11,076	865
Later than one year and not later than 5 years	969	1,919
	12,045	2,784

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 14. Financial indicators

	Indicator 2024	Indicators 2023	2022
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*			
1. Operating Surplus Ratio Operating surplus / Total operating income *This ratio expresses the operating surplus as a percentage of total operating revenue.*	**(22.4)%**	(2.5)%	1.9%
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income *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.*	**4%**	(16)%	(20)%
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*			
Adjusted Operating Surplus Ratio Operating surplus / Total operating income	**(8.4)%**	(5.5)%	(1.5)%
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**3%**	(4)%	(11)%
3. Asset Renewal Funding Ratio Asset renewals / Infrastructure and Asset Management Plan required expenditure *Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.*	**89%**	82%	79%

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Wattle Range Council

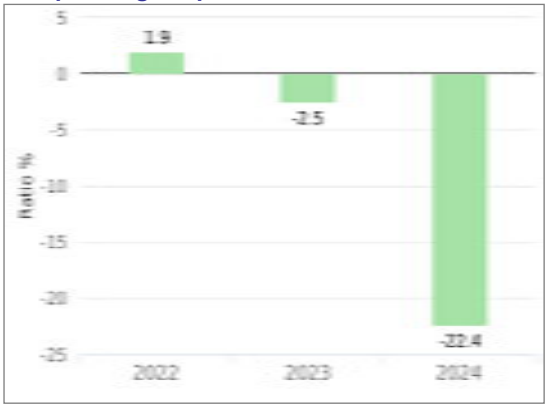
Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 14. Financial indicators (continued)

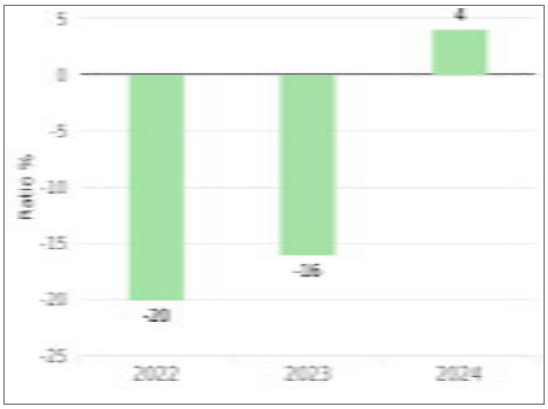
Financial indicators - graphs

1. Operating Surplus Ratio



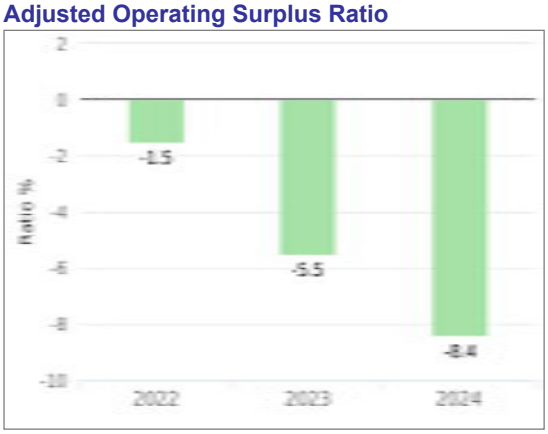
Purpose of operating surplus ratio	Commentary on 2023/24 result
This indicator is to determine the percentage the operating revenue varies from operating expenditure	2023/24 ratio (22.4)% The operating surplus ratio is lower than the previous year the change is associated with the cessation of the prepayment of Financial Assistance Grants, combined with a decrease in other grant funding for example Local Roads and Community Infrastructure Program funding.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2023/24 result
This indicator shows the significance of the net amount owed to others, compared to operating revenue	2023/24 ratio 4% The 2024 ratio is higher than the previous year due to the decrease in Grants payments and an increase in operating expenditure. This ratio is between Councils target range of between 0% - 100%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2023/24 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2023/24 ratio (8.4)% The adjusted operating ratio is more in line with Councils budget following the adjustment of prepaid Financial Assistance Grants.

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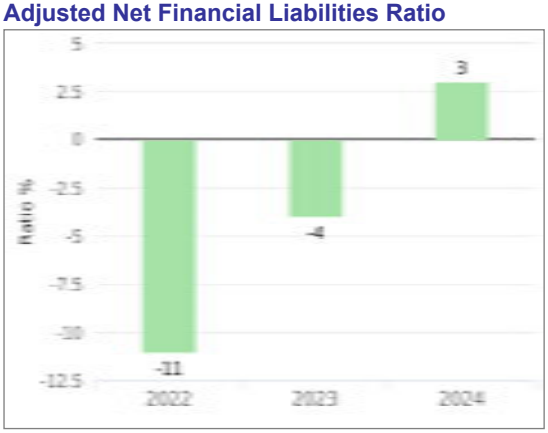
Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 14. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio	Commentary on 2023/24 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2023/24 ratio 3% Aligned with the unadjusted Net Financial Liabilities ratio above, the movement in the ratio is driven by the adjustment of Financial Assistance Grants prepaid in 2023.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2023/24 result
This indicator aims to determine if assets are being renewed and replaced in an optimal way	2023/24 ratio 89% Council develops Asset Management plans for its different asset categories which are reviewed to help provide guidance as to how much and when funds need to be expended to maintain Counci's current infrastructure. Disruptions and supply shortages including equipment, materials and labour have impacted the timing on delivery of planned works. These works are expected to be completed in the 2024/25 financial year. The result is within councils target range of 80% - 110%

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 15. Uniform presentation of finances

$ '000	2024	2023

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

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

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

Income		
Rates	22,219	20,481
Statutory charges	365	420
User charges	2,852	3,149
Grants, subsidies and contributions - capital	–	798
Grants, subsidies and contributions - operating	1,339	5,815
Investment income	392	347
Reimbursements	96	85
Other income	275	322
Total Income	27,538	31,417
Expenses		
Employee costs	13,536	13,013
Materials, contracts and other expenses	12,673	11,888
Depreciation, amortisation and impairment	7,237	7,017
Finance costs	247	271
Total Expenses	33,693	32,189
Operating surplus / (deficit)	(6,155)	(772)
Net timing adjustment for general purpose grant funding	3,842	(967)
Less: grants, subsidies and contributions - capital	–	(798)
Adjusted Operating surplus / (deficit)	(2,313)	(2,537)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(6,162)	(6,011)
Add back depreciation, amortisation and impairment	7,237	7,017
Add back proceeds from sale of replaced assets	218	386
	1,293	1,392
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(1,622)	(1,877)
Add back grants, subsidies and contributions - capital new/upgraded	–	798
Add back amounts received specifically for new and upgraded assets	–	233
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	400	50
	(1,222)	(796)
Annual net impact to financing activities (surplus/(deficit))	(2,242)	(1,941)

Wattle Range Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 16. Leases

(i) Council as a lessee

Terms and conditions of leases

Asset Class Buildings
Council entered a contract as a lessee for the 12 Ridge Terrace, Millicent office.

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	Ridge Terrace Council Office
2024	
Opening balance	37
Additions to right-of-use assets	–
Depreciation charge	(8)
Balance at 30 June	29
2023	
Opening balance	8
Additions to right-of-use assets	37
Depreciation charge	(8)
Balance at 30 June	37

(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	2024	2023
Balance at 1 July	37	8
Additions	–	37
Payments	(8)	(8)
Balance at 30 June	29	37
Classified as:		
Current	10	2
Non-current	19	35

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

The Group had total cash outflows for leases of $6K.
The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	(2)	(8)
Total amount recognised in profit or loss	(2)	(8)

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 17. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus Super (formerly Statewide Super). 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 (11.00% in 2023/24; 10.50% in 2022/23). 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 2022/23) 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 30 June 2023. 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.

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 18. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled 1,795 km of road reserves of average width 20 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 deductable "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 $266,727 (2023: $292,039) 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 0 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.

Wattle Range Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 19. 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, 41 persons were paid the following total compensation:

$ '000	2024	2023
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short-term benefits	3,678	3,565
Total	3,678	3,565

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	–	43
Planning and building application Fees	5	5
Total	5	48

Key Management Personnel (KMP) and relatives of KMP's own a retail business from which various supplies were purchased as required either for cash or on 30-day account. Purchases from this one business was $36,088.80 during the year on normal commercial terms.

Six (6) close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

Four (4) key management personnel or close family members (including related parties) lodged planning and building applications during the year.

DeanNewbery

Chartered Accountants

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Independent Auditor's Report

To the members of the Wattle Range Council

Opinion

We have audited the accompanying financial report of the Wattle Range Council (the Council), which comprises the statement of financial position as at 30 June 2024, 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 Council as at 30 June 2024, 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 Council 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 (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.

Council's Responsibility for the Financial Report

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

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

Auditor's 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.

Liability limited by a scheme approved under Professional Standards Legislation

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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

21 November 2024

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE WATTLE RANGE COUNCIL

Opinion

In our opinion, the Wattle Range Council (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2023 to 30 June 2024.

Basis for opinion

We have audited the Internal Controls of the Council under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2023 to 30 June 2024 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

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* to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

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

Liability limited by a scheme approved under Professional Standards Legislation

Assurance Practitioner's Responsibilities

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 have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

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 operating effectiveness of 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.

DEAN NEWBERY



SAMANTHA CRETEN
Director

21 November 2024

Wattle Range Council

General Purpose Financial Statements

for the year ended 30 June 2024

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Wattle Range Council for the year ended 30 June 2024, the Council's Auditor, Dean Newbery 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*.



Ben Gower
Chief Executive Officer



Michael Schultz
Presiding Member

Date: 20 November 2024

DeanNewbery

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Wattle Range Council for the year ended 30 June 2024, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

SAMANTHA CRETEN

Director

DEAN NEWBERY

21 November 2024

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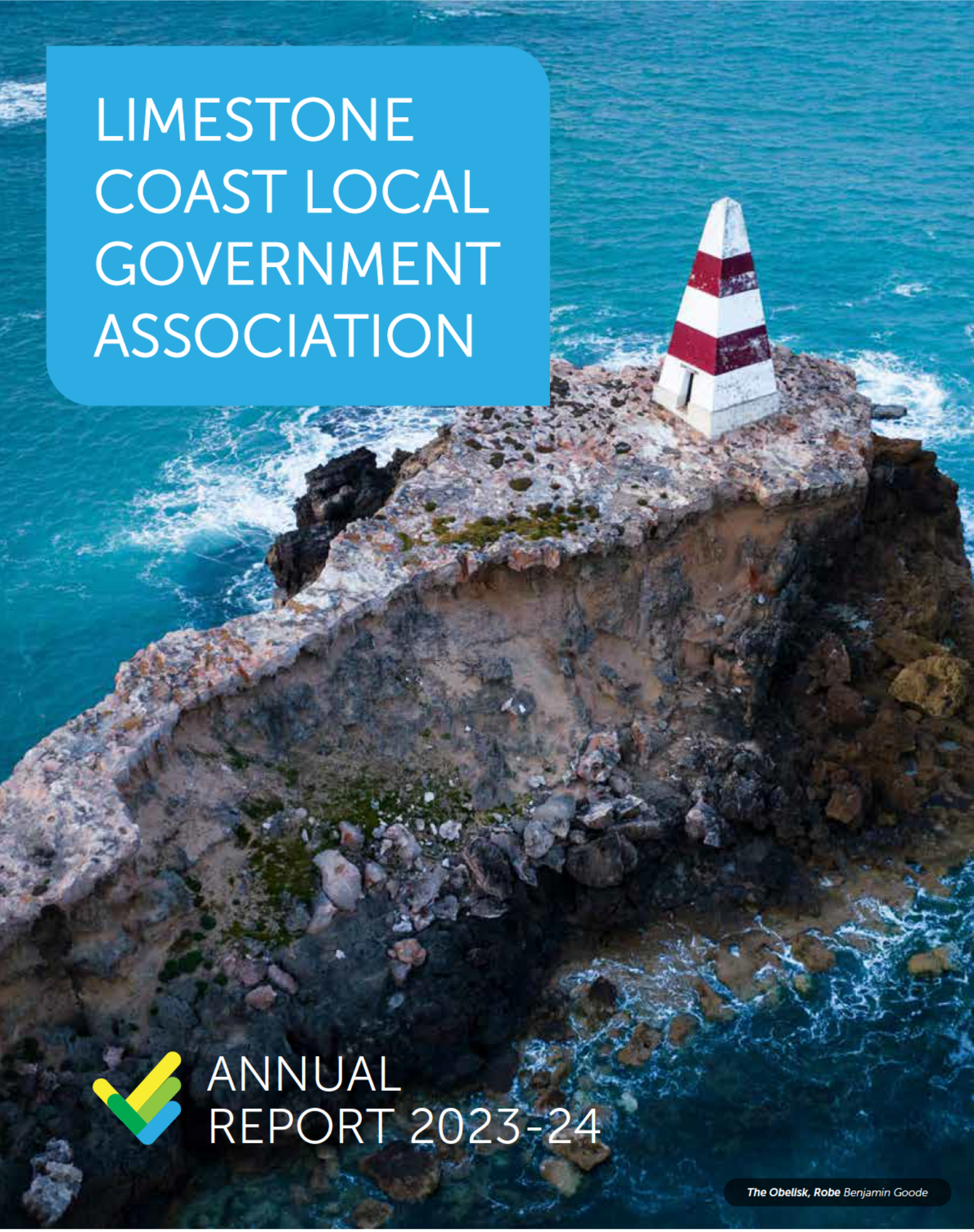
APPENDIX 2

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION ANNUAL REPORT 2023/24



'Rivoli Bay' - Jasmin Stebhens.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2023-24

The Obelisk, Robe *Benjamin Goode*

Welcome

The past year has been marked by both progress and change for the Limestone Coast Local Government Association (LCLGA).

Our Board, currently comprising Mayors Liz Goosens (Vice President), Kylie Boston, Jeff Pope, Patrick Ross, Lisa Ruffell and myself, has continued to work to address the region's key challenges and opportunities.

Mayor Des Noll resigned from the Board in May 2024, at which time Wattle Range Council did not appoint another representative to the Board.

Our strategic priorities have included waste management, housing and infrastructure needs, coastal management through the development of a regional coastal plan and enhancing regional connectivity, including work on the Green Triangle Freight Action Plan and continuing work through the Limestone Coast Destination Development Strategy.

We have also partnered with Regional Development Australia Limestone Coast in resetting the Regional Economic Growth Strategy.

The Connected and Active Communities Project, developed with the Office for Recreation, Sport and Racing, remains a significant achievement, fostering increased community engagement and participation.

The support provided to our young athletes in the region through the Limestone Coast Regional Sporting Academy continues to play an important role in our communities.

This year saw the historic investment for mobile phone coverage in the Limestone Coast with the Federal Government providing $15 million, the SA State Government $5.5 million, along with funding from the South Australian Forest Products Association and member Councils of the Limestone Coast to provide 27 new mobile base stations across the Limestone Coast, which will make us the most connected region in South Australia. This project is an outstanding example of collaboration between the three levels of Government and stakeholders.

During this past year, we experienced several changes within our leadership. Following the departure of Interim Executive Officer, Colin Byles, Adrian Maywald was appointed as Executive Officer but stepped down in June. Deb Brokenshire then stepped in as Interim Executive Officer while the Board reviews its future strategic direction. I am grateful to all those who have supported the Association during this transition period.

Our collaboration with a variety of stakeholders, including the Local Government Association of South Australia, the South Australian Tourism Commission, Government Ministers and Departments and our member Councils, continues to be the cornerstone of our efforts to build stronger communities across the Limestone Coast.

We also acknowledge the strong working relationship we enjoy with Federal Member for Barker Mr Tony Pasin MP, Member for Mount Gambier Mr Troy Bell MP and Member for McKillop Mr Nick McBride MP.

As mentioned previously, the LCLGA has been through significant change this year and I acknowledge and thank the staff for their support and commitment throughout this time.

I also extend sincere thanks to my fellow Mayors, Elected Members and Chief Executive Officers for their ongoing support and commitment to make the 'Limestone Coast Better Together' and to enhance the liveability and economic sustainability of our region.

On behalf of the Limestone Coast Local Government Association, I am pleased to present the 2023/24 Annual Report which highlights our achievements, and the value delivered to our members and communities throughout the year.

Mayor Lynette Martin (OAM)
President LCLGA



Introduction

This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2023 to 30th June 2024 and was prepared pursuant to the Local Government Act 1999 to report to Constituent Councils on the work and operation of the Association for the preceding financial year.

This report details the activities of the Association to represent and serve the seven Constituent Councils and to advance the Limestone Coast communities through effective advocacy, facilitation, project delivery and innovation.

Our Association

LCLGA was established as a regional body on 6th October 1885. LCLGA is a regional subsidiary representing its Constituent Councils and is established pursuant to Section 43 of the Local Government Act 1999 by the Constituent Councils.

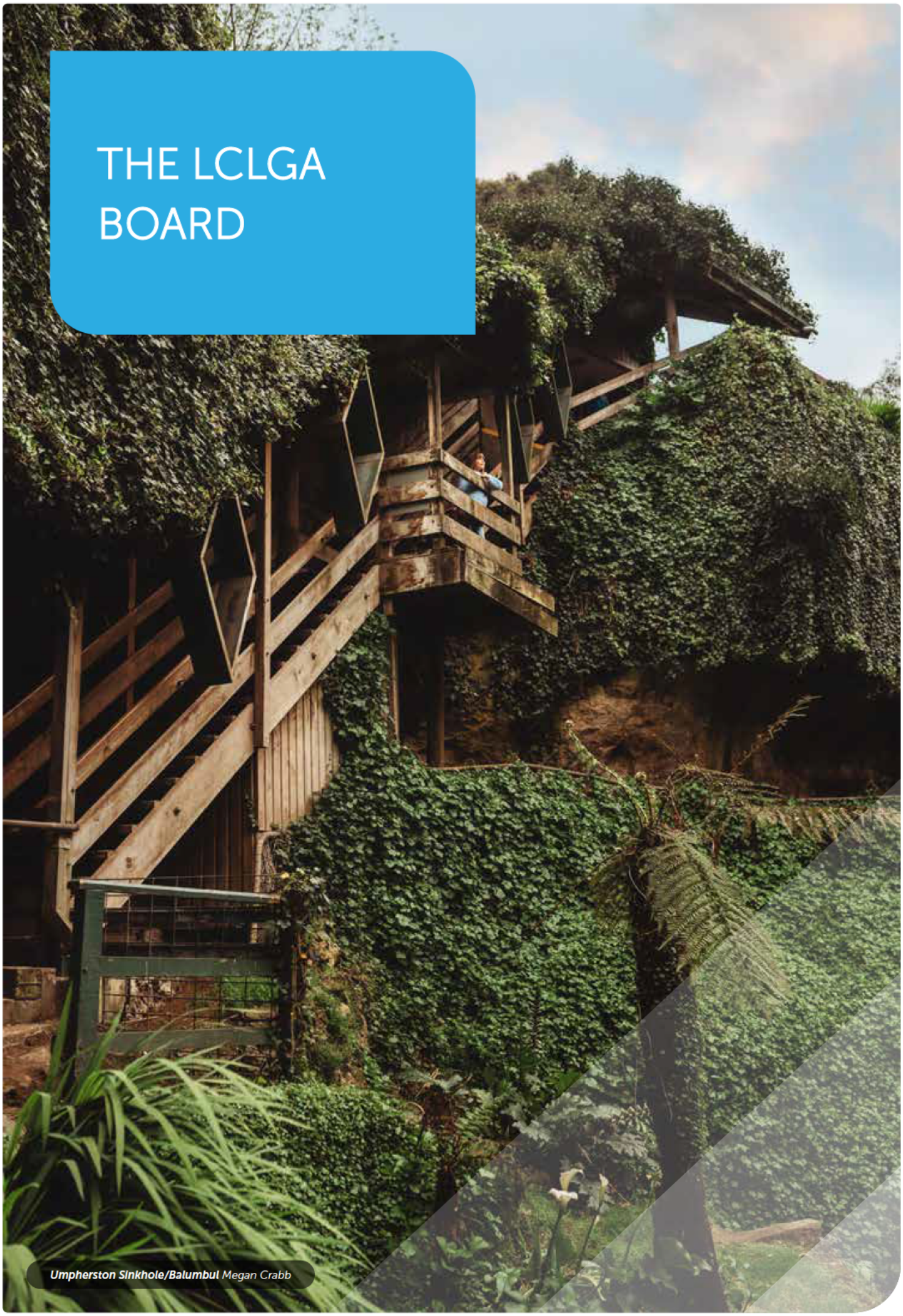
The Association is comprised of the following Constituent Councils:

1. City of Mount Gambier
2. District Council of Grant
3. Kingston District Council
4. Naracoorte Lucindale Council
5. District Council of Robe
6. Tatiara District Council
7. Wattle Range Council

Under its Charter, LCLGA's objectives are to:

- Work in Association with both the Local Government Association of South Australia (LGASA) and the Australian Local Government Association.
- Undertake co-coordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level.
- Facilitate and coordinate activities of local government at a regional level related to social, environmental and community 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 its region.
- Develop and manage policies which guide the conduct of programs and projects in its region with the objective of securing the best outcomes for the communities of the region.
- Undertake projects and activities that benefit its region and its communities.
- Associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.
- Implement programs that seek to deliver local government services on a regional basis; and
- To effectively liaise and work with the State and Commonwealth Government and instrumentalities on a regional basis for the general enhancement of the region.

THE LCLGA BOARD



Umpherston Sinkhole/Balumbul *Megan Crabb*

The LCLGA Board

The LCLGA Board comprises nominated representatives from each of the Constituent Councils and is chaired by the LCLGA President. Each Constituent Council can nominate up to two Deputy Board Members.

LCLGA Board Members

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	President Mayor Lynette Martin (OAM)	Deputy Mayor Max Bruins
Tatiara District Council	Vice President Mayor Liz Goossens	Deputy Mayor Lynton MacKenzie
District Council of Grant	Mayor Kylie Boston	Cr Bruce Bain
Kingston District Council	Mayor Jeff Pope	Deputy Mayor Jamie Parkins
Naracoorte Lucindale Council	Mayor Partick Ross	Deputy Mayor Monique Crossling
District Council of Robe	Mayor Lisa Ruffell	Deputy Mayor Nick Brown
Wattle Range Council	Mayor Des Noll	Deputy Mayor Peter Dunnicliff

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2023-2024. Meetings are hosted by Constituent Councils on a rotational basis.



***Bool Lagoon** Mish and Kirk*

The LCLGA Board

Office Bearers 2022-2023

In accordance with the LCLGA Charter, the positions of LCLGA President and Vice President are appointed at the Annual General Meeting, held in February.

At the Annual General Meeting in February 2024, Mayor Lynette Martin was elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Liz Goossens was elected as LCLGA Vice President.

During 2023-2024, Colin Byles was appointed interim Executive Officer from 1st July 2023 to 1st December 2023. Adrian Maywald was appointed Executive Officer from 4th December 2023 to 5th June 2024. Deb Brokenshire was appointed interim Executive Officer from 18th June 2024 onwards.

Dean Newbery and Partners are the appointed Auditor.

LCLGA Staff

During 2023-2024, LCLGA engaged the following staff to deliver regional programs:

Position	Staff Member	Period
Interim Executive Officer	Colin Byles	1st July 2023 – 1 December 2023
Executive Officer	Adrian Maywald	4 December 2023 – 5th June 2024
Interim Executive Officer	Deb Brokenshire	18th June 2024 – Onwards
Limestone Coast Regional Sporting Academy Co-ordinator	Adrian Maywald	1st July 2023 – 1 December 2023
Connected & Active Communities Officer	Tony Elletson	Ongoing
Destination Development Manager	Kate Napper	Ongoing
Destination Development Co-ordinator	Emma Herring	Ongoing
Limestone Coast Regional Sporting Academy Administrator	Rhiannon Zammit	27 November 2023 - Ongoing
Corporate Services Officer	Paul Manfrin	Ongoing

LCLGA Working Parties & Committees

Delegates to the Local Government Association of South Australia

Under the Constitution of the LGASA, regions are represented via appointed members to serve on the LGA Board and the South Australian Regional Organisation of Councils (SAROC).

Representatives

	LCLGA Representative
SAROC	Mayor Lynette Martin OAM Mayor Liz Goossens (proxy)

SAROC is an important LGA committee for non-metropolitan Councils.

Membership is drawn from each of the six non-metropolitan Regional Local Government Associations with members meeting bi-monthly to discuss the key issues affecting non-metropolitan Councils.



Bordertown Recreation Lake *Seanna Ward*

LCLGA Working Parties & Committees

Association Committees and Working Parties

To undertake specific projects or fulfil areas of operational responsibility, LCLGA convenes a number of committees and working parties. LCLGA acknowledges the work of all who have contributed to the following committees and working parties throughout 2023-2024.

Representatives as of 30th June 2024

LCLGA Roads and Transport Management Group

Current Appointment	Council
Mr Abdulah Muhmud Ms Barbara Cernovskis	City of Mount Gambier
Mr Adrian Schutz	District Council of Grant
Mr Brett Holmes Mr Colin Barnett	Kingston District Council
Mr Daniel Willsmore	Naracoorte Lucindale Council
Mr Dave Worthley	District Council of Robe
Mr Aaron Hillier Mr Rob Farrah	Tatiara District Council
Mr Peter Halton	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

LCLGA Working Parties & Committees

LCLGA Regional Waste Management Steering Committee

Current Appointment	Council
Ms Barbara Cernovskis	City of Mount Gambier
Mr Aaron Price	District Council of Grant
Mr Brett Holmes	Kingston District Council
Mr Daniel Willsmore	Naracoorte Lucindale Council
Mr Dave Worthley	District Council of Robe
Mr Aaron Hillier	Tatiara District Council
Mr Peter Halton - Chair	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

Tourism Management Group

Current Appointment	Council
Ms Biddie Shearing Ms Amanda Stevens	City of Mount Gambier
Ms Rebecca Perkin	District Council of Grant
Ms Tess Armfield	Kingston District Council
Ms Josie Collins	Naracoorte Lucindale Council
Ms Camille Lehmann	District Council of Robe
Ms Kelly Hutchinson	Tatiara District Council
Ms Caroline Hill Ms Emma Clay	Wattle Range Council
Ms Kate Napper Ms Emma Herring	LCLGA

LCLGA Working Parties & Committees

LCLGA Executive Officer Remuneration Committee

Current Appointment	Council
Mayor Lynette Martin	City of Mount Gambier
Ms Sarah Philpott	City of Mount Gambier

LCLGA Audit & Risk Committee

Current Appointment	Council
Mayor Lynette Martin (Chair)	City of Mount Gambier
Ms Sarah Philpott (CEO)	City of Mount Gambier
Mr Paul Duka	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

Limestone Coast Economic Development Group (LCEDG)

Current Appointment	Council
Cr Frank Morello	City of Mount Gambier
Ms Rebecca Perkin Mr Darryl Whicker (CEO) - Proxy	District Council of Grant
Mr Ian Hart (CEO)	Kingston District Council
Mr Trevor Smart (CEO)	Naracoorte Lucindale Council
Ms Nat Traeger (CEO)	District Council of Robe
Mayor Liz Goossens Ms Anne Champness (CEO)	Tatiara District Council
Ms Emma Clay	Wattle Range Council
Mayor Lynette Martin OAM (President) Ms Deb Brokenshire (Interim EO)	LCLGA

LCLGA Working Parties & Committees

Association Representation – Outside Organisations

LCLGA has numerous representatives on working parties, boards and committees including State Government boards, cross border bodies and regional boards and committees. This representation allows LCLGA to keep in touch with communities and contribute to new and existing initiatives.

During 2023-2024, LCLGA made or continued the following appointments to other organisations.

Limestone Coast Zone Emergency Management Committee (ZEMC)

Current Appointment	Council
Ms Barbara Cernovskis	City of Mount Gambier
Mr Darryl Whicker (CEO) - Chair	District Council of Grant

Limestone Coast Bushfire Management Committee (LCBMC)

Current Appointment	Council
Mr Tim Wilson	Wattle Range Council

South Australian Coastal Councils Alliance (SACCA)

Current Appointment	Council
Mayor Kylie Boston	District Council of Grant

LCLGA Working Parties & Committees

LCLGA Charter

The LCLGA Charter was reviewed, amended in 2023 with the Board adopting the updated document at its December 2023 meeting. The review process led to minor amendments to ensure the Charter remains up-to-date, relevant and reflective of the LCLGA's current operational environment and strategic direction.

The review process involved consulting with member Councils, stakeholders and legal advisors to assess the Charter's alignment with current legislative requirements and governance practices. An evaluation of the Charter was conducted to identify areas needing refinement, focusing on clarifying language and updating provisions to better reflect the current practices of the Association. Following this evaluation minor changes were made that enhance the document's clarity and usability without altering the fundamental governance or strategic intent of the Charter.

The Charter is to be furnished to the Minister and notice of the amendments published in the Gazette. Additionally, all CEOs of the constituent Council's have determined that the Charter is to be published on the LCLGA website.

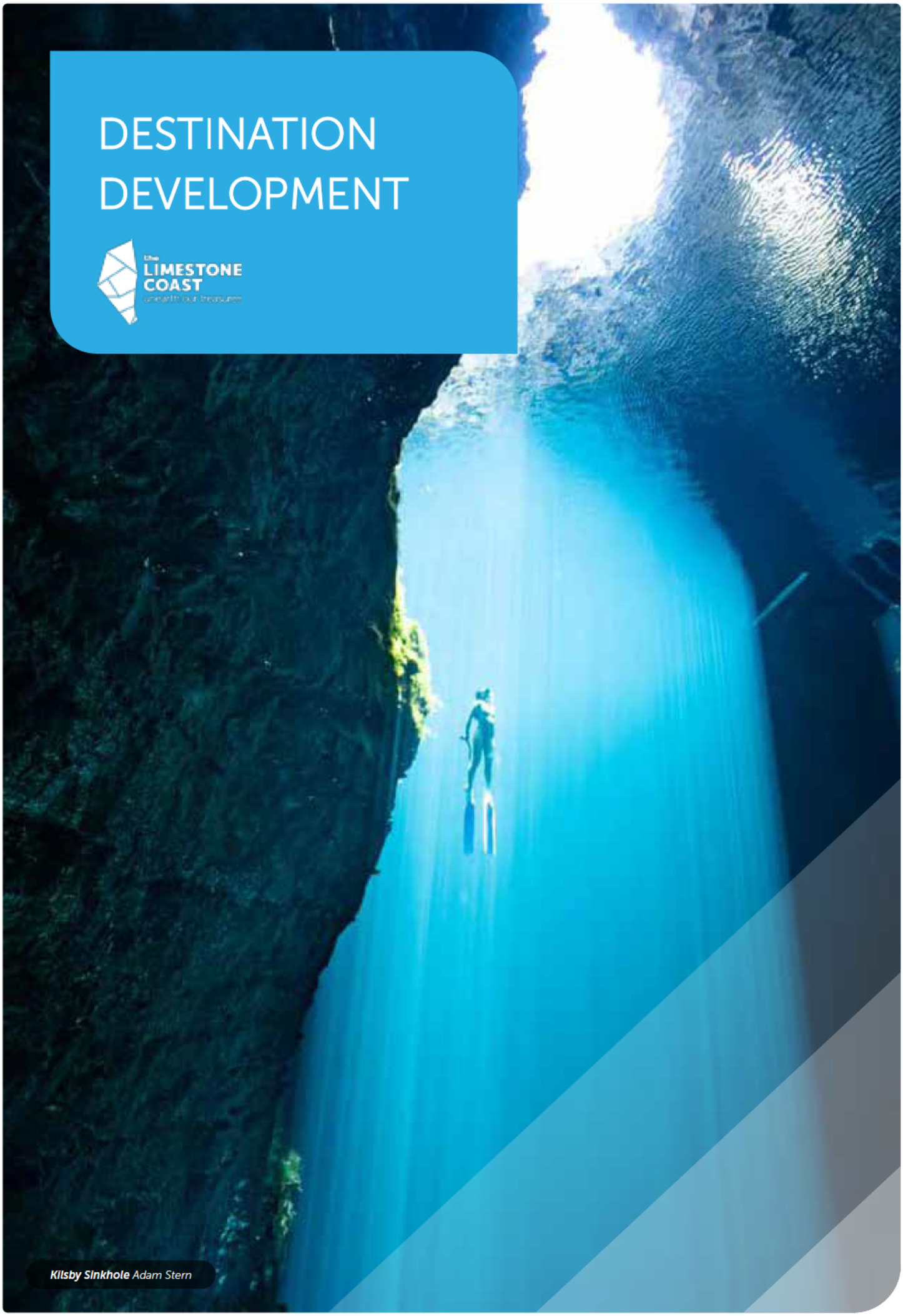
www.lclga.sa.gov.au



The Granites, Kingston SE *Lachlan Swan Photography*

DESTINATION DEVELOPMENT

The LIMESTONE COAST
unearth our treasures



Kilsby Sinkhole *Adam Stern*

Destination Development

Destination Development is an important Limestone Coast Local Government (LCLGA) function that focuses on growing a sustainable tourism ecosystem for the Limestone Coast region.

As the Limestone Coasts appointed Regional Tourism Organisation, the LCLGA is responsible for coordinating, advocating, and representing regional tourism on behalf of its Constituent Councils and the South Australian Tourism Commission (SATC).

The full-time Destination Development Manager and part-time Destination Development Coordinator are dedicated to delivering the Destination Development activities outlined in the successful Destination Development Strategy 2025. Despite the limitations posed by available funding, we continue to make significant progress in marketing, strengthening industry collaboration, and supporting industry capability. Our regular engagement with member Councils, including bi-monthly Tourism Management Group meetings, is a testament to our commitment to driving outcomes.

The value of the Limestone Coast visitor economy is performing well against the key performance indicators in the Strategy. As of December 2023, visitor expenditure in the Region had grown to $520 million (up from $337M in Dec 2018), which is well ahead of the 2025 goal of $479 million* and positions Limestone Coast as the fourth-strongest visitor economy in the state while reinforcing the value of tourism and the importance of the Constituent councils working together in this way.

Destination Development's investment in a digital marketing strategy focused on regional storytelling has sought to enhance the appeal of the Limestone Coast to high-yield visitor personas and niche interest travellers throughout their whole travel purchase journey focused on driving demand, increasing regional visitor dispersal and length of stay. The strategic management of the destination website visitlimestonecoast.com.au and @limestonecoast social media accounts has been instrumental in this success. The website serves as a central information hub and shares regional event, operator, and experience listings from the Australian Tourism Data Warehouse, all in line with the marketing initiatives outlined in the Destination Development Strategy.

This continued marketing effort again proved to be highly effective, with strong social media engagement across Instagram and Facebook with an organic reach of 1.4 million, with many of the Limestone Coast social media posts reshared by amplifier accounts, including SATC and other South Australian media channels seen by a massive potential audience of over 19 million†. Limestone Coast was also highlighted as a top-performing destination on SATC's social media channels in 2023. This enormous shift in SATC's positive promotion for the Region directly correlates to the consistent, ongoing investment in digital storytelling via LCLGA at a regional level with significant share of the best-performing Limestone Coast and general South Australia content on SATC's Instagram and Facebook channels being directly attributed to the high-quality activity on the Limestone Coast's social media platforms.

* SATC RVS Progress Snapshot 1 January - December 31 2023

† Visit Limestone Coast Digital Marketing Reports 1 July 2023 - 30 June 2024 by The Tourism Collective



Bellwether Wines *Tourism Australia / South Australian Tourism Commission*

Destination Development

The Limestone Coast destination website visitlimestonecoast.com.au has seen continued audience growth, with over 131,000 page views and over 62,000 unique visitors‡. This website continues to serve as a central information hub, sharing regional event, operator, and experience listings from the Australian Tourism Data Warehouse. Its ongoing management per the marketing priorities outlined in the Destination Development Strategy makes it an essential asset in the Limestone Coast's marketing toolkit.

A focus on local industry collaboration saw the delivery of a key industry gathering held in Penola hosted by LCLGA in cooperation with the Tourism Industry Council SA, the South Australian Tourism Commission and the Australian Tourism Export Council, allowing operators to refamiliarise themselves with the tourism ecosystem and industry stakeholders. Destination Development also supported and facilitated the delivery of a Cruise Information Session in Robe, industry roundtable events with The Hon. Zoe Bettison, MP Minister for Tourism, operator engagement within SATC's Experience Development Program, leveraging the Gather Round regional engagement program, a content overhaul of the official Limestone Coast Visitor Guide and more. The Destination Development Manager also represented the Limestone Coast at various state and national tourism gatherings including Destination Australia hosted by Tourism Australia and the Australian Regional Tourism Conference.

Communication with industry was strengthened by introducing a bi-monthly tourism industry updates e-newsletter while the Limestone Coast closed group tourism industry Facebook platform continues to grow in members and remains a vital tool for communicating updates and industry news. Investment in regional data access also permitted the supply of a tourism snapshot report prepared by Localis analytics company. The monthly report delivers a 'state of play' for tourism and visitation to the Region. It conveys key metrics, including the number of overnight visitors, occupancy, length of stay and average daily rate, with comparisons against neighbouring regions for context on Limestone Coast performance. Reports have been made available for download on the LCLGA website.

While Destination Development activities continued, it is necessary to acknowledge the operating environment throughout this financial year, which sometimes impacted project momentum. The Destination Development Manager facilitated a comprehensive funding review at the request of the LCLGA Board throughout April-June 2024; however, a longer-term funding commitment to the project continues to be considered. The South Australian Tourism Commission delivered its Regional Tourism Review Recommendations Report, and the LCLGA is navigating the proposed phased approach to the rollout of Regional Tourism Review outcomes.

‡ Visitlimestonecoast.com.au Google Analytics Insights Dashboard



LCLGA co-hosts a Limestone Coast Tourism Industry Networking Event in Penola with Tourism Industry Council SA and representatives from the South Australian Tourism Commission and Australian Tourism Export Council alongside local businesses.

Destination Development

Program Engagement

Destination Website

visitlimestonecoast.com.au

131,000+ Page views

62,328 Unique visitors

4 CONSUMER DIRECT E-NEWSLETTERS to potential visitors

3,800 LEADS to Limestone Coast businesses via Australian Tourism Data Warehouse

Social Media

@limestonecoast

505 posts shared

1.4 MILLION+ SOCIAL MEDIA REACH ORGANIC

AMPLIFIED TO A FURTHER **19.5 MILLION+**

#visitlimestonecoast **2,245 X**

Local hashtag engagement

Limestone Coast highlighted as top performing destination on SATC's social media channels in 2023.
*SATC RVS Progress Snapshot Jan 1 - Dec 31 2023 | Limestone Coast



Program Engagement

Industry Collaboration

Tourism Industry Facebook Group

647+ MEMBERS

Representing approx. 80% operators in region



LCLGA sharing weekly updates

QUARTERLY WORKING GROUP MEETINGS with Councils

Launch of Limestone Coast Tourism Industry Updates E-News

Facilitated 5 Limestone Coast Industry Gatherings

Robe, Penola, Mount Gambier, Port MacDonnell

130+ TOURISM OPERATORS & STAKEHOLDERS ENGAGED

In partnership with SATC, TiCSA and the Minister for Tourism

4 Limestone Coast Visitor Servicing Network Gatherings

31% ATDW PROFILE GROWTH

in Limestone Coast listings on Australian Tourism Data Warehouse between July 2023-June 2024

Destination Development



Supporting Limestone Coast Experience Development Program participants (L-R) Dylan Beach, SATC Business Manager-Experience Development; Jamie Gilmour and Lola Makar, Stillwater Paddle and Drive Adventures; Natasha Dawson, Walk the Limestone Coast; Kirby Shearing, Elementary by Soul Co.; Matt Baldock, SATC Business Manager-Inbound & Experience Development; Alex Kemplay-Hill, Elementary by Soul Co.; Kate Napper, Limestone Coast Destination Development Manager.



Destination Development Manager facilitated a visit to Limestone Coast with The Hon. Zoe Bettison, MP Minister for Tourism, in June 2024 pictured here with Naracoorte Caves team and Nick McBride MP.



Destination Development Manager represents Limestone Coast at Destination Australia and Regional Tourism Organisation Forum hosted by Tourism Australia pictured with fellow regional tourism managers from Barossa, Adelaide, Fleurieu Peninsula, Yorke Peninsula, Eyre Peninsula and Kangaroo Island regions.



LCLGA Tourism Management Group Meeting in Millicent with representatives from Wattle Range, Naracoorte Lucindale, City of Mount Gambier and Tatiara Councils pictured.

CONNECTED AND ACTIVE COMMUNITIES



Valley Lake / Ketla Malpi *City of Mount Gambier / Czech Aus Out*

Connected and Active Communities

The Connected and Active Communities (CAC) Project is a place-based approach that aims to address poor levels of physical activity participation at a local level by investing in the strengths of our communities through a partnership approach.

Limestone Coast Local Government Association (LCLGA) and The Office for Recreation, Sport and Racing (ORSR) recognises that those living within our regional communities are the experts in their own lives, and through proactive engagement aim to work with and harness this expertise to inform, co-design and implement initiatives that have lasting impact.

By partnering with local communities, the CAC Project identifies opportunities to elevate the capacity of volunteers, decision makers and local leaders to create and deliver innovative and effective sport and recreation initiatives.

Harnessing diversity as a key strength of our region, the CAC Project connects and leverages traditional and non-traditional networks to bring communities together and positively impact physical activity participation rates through locally tailored solutions.

The CAC Project has delivered the following in the reporting period;

- Finalised an Inclusive Uniform Policy with Mid-South East Netball Association that we will hopefully use in other competition, allowing more participation and a welcoming environment for all participants. The ABC did a story on the Uniform Policy which was heard nation-wide, collecting more than 500,000 interactions on Social Media and radio.
- The CAC Program delivered Grant Writing, Grant Readiness, Cultural Inclusivity and Food Safety Supervisor workshops across the region in the reporting period.
- Supported the delivery of a Club Governance Workshop Day with the District Council of Grant.
- The CAC Officer has worked with multiple clubs on a range of Funding Programs.
- Developed a project based around soccer and migrants. CAC are supporting soccer in the Tatiara, with a focus on the migrant community's needs, by exploring ways in which the strengths of the community can be leveraged to create positive physical activity outcomes to establish active lives and connected communities. There are currently multiple forms of informal soccer participation occurring in the community. CAC have supported Senior Soccer with equipment.
- Partnered with Department of Child Protection and are in the early phase of running a project that will provide children at risk with opportunities to participate and benefit from a sport they choose to be involved in. Children and Sports have been selected; we are now just awaiting the go ahead from Department of Child Protection.
- Worked with City of Mount Gambier on the Before the Bounce initiative, as part of the AFL's Gather Round roadshow. The CAC Officer was the host of a Question and Answer session with AFLW superstar Erin Phillips.
- Worked with a young community member and council on a bike track in the District Council of Grant area. This is hoping to be continued with more funding opportunities and upgrades.
- Delivered a Facility Analysis report which will provide valuable data in partnership with Naracoorte Lucindale Council about the viability and future of facilities in their council area.
- The CAC Officer also continued to provide many clubs across the region with Governance and off field support, including, Constitution, Strategic Planning and Grant/Funding support.

LIMESTONE COAST REGIONAL SPORTING ACADEMY



Robe *Mish and Kirk*

Limestone Coast Regional Sporting Academy (LCRSA)

In partnership with the Office for Recreation, Sport and Racing (ORSR) and the Limestone Coast Local Government Association (LCLGA), the Limestone Coast Regional Sporting Academy (LCRSA) inducted its first Inductees in October 2017 and commenced working with these Athletes in November, as part of a Pilot Program.

Since then, the LCLGA have been successful in meeting certain requirements from the ORSR and have continued to obtain funding to run the program ongoing. Once again, the LCLGA partnered with the ORSR and the Academy is now in its seventh year. The Academy still has great partnerships with Hockey SA, Tennis SA, South Australian Sports Institute (SASI) Cycling, Swimming SA, Country Basketball SA and Athletics SA. This year has seen a new partnership with the Glenelg Football Club and this has allowed the Academy to start an AFLW program. Due to these partnerships with these sporting bodies, the Academy has been able to offer skill-based sessions for athletes in these sports and coaching development for local coaches as well. We also continued to offer a Lonestar program for athletes from any sporting background.

In February 2024, the Academy held our Induction evening at Wulanda and inducted 94 athletes. To date, the Academy has 73 athletes still participating in their scholarship.

These athletes are provided with a 12-month Gym membership, a 12-month Elite Athlete Strength and Conditioning Program (2 sessions a week at the gym and an at home program), Coaching, Educational Sessions (Sports Psychology, Media Training, Coping with Pressure, Sporting Routines and Sports Nutrition). This year saw the Academy in partnership with our Sports Nutritionist, hold a practical nutrition session in a kitchen setting. Athletes were provided ingredients to make snacks and meals beneficial to their sports nutrition. This session was highly enjoyed by all athletes that attended. We are also able to live stream our education sessions to athletes across the region who are unable to attend due to travel.

The program has given the athletes the chance to understand the training and preparation requirements to become an elite athlete, as well as improve their performances at school as well as on the field or track.

We also continued our partnership with Uni SA, who provide us with the venue for our Education sessions. The LCRSA is extremely pleased to also be supported by the M & G Hotel Group, who have provided us with 30 nights of free accommodation for athletes and families, as well as a reduced rate for athletes and families on an ongoing basis.

The LCRSA has four main objectives



To identify regional sporting talent



To educate and develop youth in the region



To provide pathways to State and national representation



To develop the skills of regional coaches

Limestone Coast Regional Sporting Academy

Outside of these four main sporting objectives, our key goal is to help young people become leaders in our communities.

The LCRSA athletes have done the Academy and our region extremely proud, competing at State and National levels in the past year. Our AFLW Program Coach Fiona Young was awarded the SANFL Community Coach of the Year.

Three of our Hockey athletes were selected in the State Team to represent SA at National Championships. Our Academy swimmers had the opportunity to have two coaching sessions with National Swimming Coach, Grant Muller.

An Academy basketballer was offered and accepted a scholarship at the Black Hill State University in America.

Former Athlete of the Year Leila Croker won Silver at the National Athletic Championships in April.

Olympic Gold Medallist Natalie Cook OAM, presented to our athletes about her journey and provided wonderful insights on what it takes to make it at the elite level.

Our cycling program athletes continue to shine with two winning Gold at the National Championships and another winning Bronze.

There are plenty more success stories that can be seen on our Facebook page; www.facebook.com/LCRSA

All of our athletes have been great ambassadors for the program. We look forward to continue supporting our current and future LCRSA athletes in the coming years.



Our ALFW program Athletes at a training session in Millicent this year

Limestone Coast Regional Sporting Academy



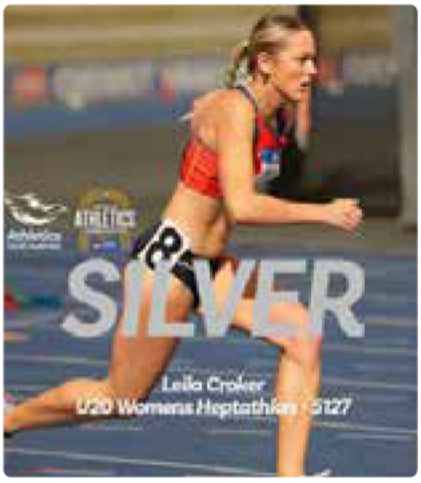
Olympic Gold Medallist Natalie Cook OAM with Academy athletes



Academy athletes attending a practical Sports Nutrition session.



Three of our Swimming program athletes, with National Swimming Coach Grant Muller, at a training session held in August 2024.



Former Academy athlete, Leila Croker, at the Australian Athletics Championships in April 2024.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2024



Annual Financial Statements
for the year ended 30 June 2024

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Association's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.

Debra Brokenshire
ACTING EXECUTIVE OFFICER

Mayor Lynette Martin
President

Date: 9 Aug 2024

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2024

	Notes	2024 $	2023 $
INCOME			
Local Government Council Contributions	2	**874,335**	872,812
Other Contributions	2	**40,000**	40,000
Other Income	2	**114,681**	70,477
Project Income	2	**378,368**	378,478
Total Income		**1,407,384**	1,361,767
EXPENSES			
Operating Expenes	3	**201,624**	222,086
Employee Costs	3	**638,542**	504,459
Project Expenditure	3	**625,676**	698,544
Total Expenses		**1,465,842**	1,425,088
NET SURPLUS / (DEFICIT)		**(58,458)**	(63,321)
Other Comprehensive Income			
Total Other Comprehensive Income		**-**	-
TOTAL COMPREHENSIVE INCOME		**(58,458)**	(63,321)

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION
as at 30 June 2024

	Notes	2024 $	2023 $
ASSETS			
Current Assets			
Cash and cash equivalents	4	**636,311**	779,029
Trade and Other Receivables	4	**9,201**	11,329
Total Assets		**645,512**	790,358
LIABILITIES			
Current Liabilities			
Trade & other payables	5	**70,923**	42,461
Provisions	5	**69,040**	44,775
Other Liabilities	5	**252,405**	392,569
Total Current Liabilities		**392,368**	479,805
Non-current Liabilities			
Provisions	5	**1,707**	658
Total Non-current Liabilities		**1,707**	658
Total Liabilities		**394,075**	480,463
NET ASSETS		**251,437**	309,895
EQUITY			
Accumulated Surplus		**251,437**	309,895
TOTAL EQUITY		**251,437**	309,895

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2024

2024	Notes	Accumulated Surplus $	TOTAL EQUITY $
Balance at end of previous reporting period		309,895	309,895
Net Surplus / (Deficit) for Year		(58,458)	(58,458)
Other Comprehensive Income		-	-
Balance at end of period		251,437	251,437
2023			
Balance at end of previous reporting period		373,217	373,217
Net Surplus / (Deficit) for Year		(63,321)	(63,321)
Other Comprehensive Income		-	-
Balance at end of period		309,895	309,895

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS
for the year ended 30 June 2024

	Notes	2024 $	2023 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		874,335	872,812
Other Receipts		395,012	523,958
Payments to Suppliers & Employees		(1,412,066)	(1,266,101)
Net Cash provided by (or used in) Operating Activities	6	**(142,718)**	130,669
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(142,718)	130,669
Cash & cash equivalents at beginning of period		779,029	648,360
Cash & cash equivalents at end of period	4	636,311	779,029

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

Limestone Cost Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Income recognition

The Association 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 Association expects to be entitled in a contract with a customer.

Income from Local Government Council Contributions includes income for "pass-through" expenditure for Regional Development Australia Limestone Coast (RDALC), SA Coastal Councils Alliance (SACCA) and the provision of heritage services.

4 Cash, Cash Equivalents and other Financial Instruments

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

Other receivables are generally unsecured and do not bear interest.

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 Employee Benefits

6.1 Salaries, Wages & Compensated Absences

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

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

Weighted average discount rate	3.929% (2023 4.05%)
Weighted average settlement period	1 year (2023, 1 year)

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

7 GST Implications

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

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

8 Leases

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

9 New Accounting Standards and UIG interpretations

The Association has assessed all the standards / interpretations which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

	Notes	2024 $	2023 $
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		**241,162**	236,676
District Council of Grant		**107,456**	108,865
Wattle Range Council		**183,140**	180,995
Naracoorte Lucindale Council		**123,628**	124,312
District Council of Robe		**58,140**	62,370
Tatiara District Council		**104,890**	99,635
Kingston District Council		**55,919**	59,957
Total		874,335	872,812
Other Contributions			
LGA SA		**40,000**	40,000
Total		**40,000**	40,000
Other Income			
Investment Income		**42,894**	24,094
Participant Contribution		**26,027**	25,019
Other		**45,760**	21,364
Total		**114,681**	70,477
Project Income			
Tourism (Includes SA Touism Commission payments)		**52,198**	95,925
Connective Active Communities (Office of Sport and Rec payments)		**155,000**	-
Sports Academy & Connective Active Communities (Office of Sport and Rec payments)		**100,000**	128,000
SA Coastal Councils Alliance		**71,170**	88,546
Substance Misuse LC		**-**	66,006
Total		**378,368**	378,478

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

	Notes	2024 $	2023 $
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		4,018	3,763
Accounting Fees		25,350	25,500
Computing and IT		27,108	28,759
Rent		20,824	21,224
Insurance		18,247	16,663
Vehicles		30,048	52,737
Chairperson Allowance		9,160	6,860
Travel, Accomodation and Meals		13,455	13,371
Other		53,415	51,209
Total		201,624	222,086
Employee Costs			
Salaries and Wages		540,561	450,543
Workcover		6,241	4,034
Superannuation		57,530	44,332
Leave Provision Movement		27,262	52
FBT		6,949	5,498
Total		638,542	504,459
Project Expenditure			
Tourism		102,125	207,854
Connective Active Communities		51,047	-
Sports Academy		158,063	151,064
SA Coastal Councils Alliance		79,577	91,879
Substance Misuse LC		-	29,752
Other		234,862	217,995
Total		625,676	698,544

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

	Notes	2024 $	2023 $
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		636,311	779,029
Total		636,311	779,029
Trade and Other Receivables			
Trade Debtors		10,220	8,463
Provision for Doubtful Debts		(2,980)	-
Accrued Interest		1,961	2,866
Total		9,201	11,329
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		42,287	25,842
Accrued Expenses		26,159	14,906
Other		2,476	1,713
Total		70,923	42,461
Provisions - Current			
Employee Entitlements including On-Costs		69,040	44,775
Total		69,040	44,775
Provisions - Non-Current			
Employee Entitlements including On-Costs		1,707	658
Total		1,707	658
Other Liabilities			
LC Regional Sport Academy		100,000	200,000
Connected and Active Communities (CAC)		135,600	155,000
Substance Misuse LC		-	-
SA Coastal Councils Alliance		16,805	37,569
Total		252,405	392,569

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

	Notes	2024 $	2023 $
NOTE 6: Reconciliation of Cash Flow Statement			
(a) Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:			
Total cash & equivalent assets	4	636,311	779,029
Balances per Cash Flow Statement		636,311	779,029
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		(58,458)	(63,322)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		25,314	(47,276)
		(33,144)	(110,596)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		2,128	54,619
Net increase (decrease) in trade & other payables		28,462	(45,262)
Net increase (decrease) in other liabilities		(140,164)	231,710
Net Cash provided by (or used in) operations		(142,718)	130,669
(c) Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate Credit Cards		11,024	11,024

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

NOTE 7: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** initially recognised at fair value and subsequently measured atamortised cost, interest is recognised when earned **Terms & conditions:** Deposits are returning interest rates between 4.3% and 4.55% (2023: 0.10% and 4.3%). **Carrying amount:** approximates fair value due to the short term to maturity.
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. Although the association is not materially exposed to any individual debtor, credit risk exposure **Carrying amount:** approximates fair value (after deduction of any allowance).
Receivables - other levels of government	**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. **Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments. **Carrying amount:** approximates fair value.
Liabilities - Creditors and Accruals	**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association. **Terms & conditions:** Liabilities are normally settled on 30 day terms. **Carrying amount:** approximates fair value.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2024		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		636,311	-	-	636,311	636,311
Receivables		9,201	-	-	9,201	9,201
	Total	645,512	-	-	645,512	645,512
Financial Liabilities						
Payables		54,525	-	-	54,525	54,525
	Total	54,525	-	-	54,525	54,525

2023		Due < 1 year	Due > 1 year < 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		779,029	-	-	779,029	779,029
Receivables		11,329	-	-	11,329	11,329
	Total	790,358	-	-	790,358	790,358
Financial Liabilities						
Payables		41,583	-	-	41,583	41,583
	Total	41,583	-	-	41,583	41,583

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

	30 June 2024		30 June 2023	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	$	%	$
At Call	4.55	636,311	4.3	779,029
Term Deposits		-		-
		636,311		779,029

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Limestone Coast Local Government Association.

Risk Exposures:

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

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

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

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

NOTE 8: Uniform Presentation of Financial Statements

	Notes	2024 $	2023 $
Operating Revenues		1,407,384	1,361,767
Operating Expenses		(1,465,842)	(1,425,088)
Operating Surplus / (Deficit)		**(58,458)**	(63,321)
Less Net Outlays in Existing Assets			
Capital Expenditure on renewal and replacement of Exising Assets		-	-
Add Back Depreciation Amortisation and Impairment		-	-
Proceeds from Sale of Replaced Assets		-	-
		-	-
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets		-	-
Amounts received specifically for New and Upgraded Assets		-	-
Proceeds from Sale of Surplus Assets		-	-
		-	-
Annual net impact to financing activities (surplus / (deficit))		**(58,458)**	(63,321)

Limestone Cost Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2024, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in the this financial report.

Note 10 – Capital Commitments

At 30 June 2024, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 11 – Events after the end of the reporting period

There were no events subsequent to 30 June 2024 that need to be disclosed in the financial statements.

Note 12 – Economic Dependence

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

Note 13 – Capital Management

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

Note 14 – Related Party Disclosure

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

	2024	2023
	$	$
Short Term employee benefits inc allowances	169,689	186,771
Post Employment Benefits	15,875	9,007

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

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

$	2024	2023
Under $50,000	1	1
$50,000 to $100,000	2	0
$100,001 to $150,000	0	0
$150,001 to $200,000	0	1

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from,

- A relative of a KMP is a participant in the Sports Academy.
- A relative of a KMP is employed by Naracoorte Lucindale Council.

Related Party Entity	Amounts received from Related Party during the Financial Year
	2024
	$
City of Mount Gambier	265,278
District Council of Grant	124,371
Wattle Range Council	205,751
Naracoorte Lucindale Council	146,991
District Council of Robe	68,575
Tatiara District Council	115,379
Kingston District Council	61,511
TOTAL	987,856

Limestone Coast Local Government Association

Annual Financial Statements

for the year ended 30 June 2024

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2024, the Association's Auditor, Dean Newbery, 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*.

Deb Brokenshire

Acting Executive Officer
LC Local Government Association

Audit Committee Chairperson
LC Local Government Association

President
LC Local Government Association

Darryl Whicker

Chief Executive Officer
District Council of Grant

Sarah Philpott

Chief Executive Officer
City of Mount Gambier

Ian Hart

Chief Executive Officer
Kingston District Council

Chief Executive Officer
Naracoorte Lucindale Council

Nat Traeger

Chief Executive Officer
District Council of Robe

Chief Executive Officer
Tatiara District Council

Ben Gower

Chief Executive Officer
Wattle Range Council

Date:
14/9/24

Acknowledgements

The Limestone Coast Local Government Association (LCLGA) extends its sincere appreciation to its Constituent Councils, including the City of Mount Gambier, District Council of Grant, Kingston District Council, Naracoorte Lucindale Council, District Council of Robe, Tatiara District Council and Wattle Range Council, for their support and collaboration throughout the 2023-2024 period.

We also acknowledge the valuable contributions of the Board Members: President Mayor Lynette Martin (OAM) - City of Mount Gambier, Vice President Mayor Liz Goossens - Tatiara District Council, Mayor Kylie Boston - District Council of Grant, Mayor Jeff Pope - Kingston District Council, Mayor Patrick Ross - Naracoorte Lucindale Council, Mayor Lisa Ruffell - District Council of Robe and Mayor Des Noll – Wattle Range Council.

During the year, we saw significant changes, including the resignation of Mayor Des Noll from the Board in May 2024 and the subsequent withdrawal of Wattle Range Council's membership from LCLGA. Although their future absence is felt, we remain committed to our regional objectives and the continued collaboration with our remaining councils.

LCLGA also saw significant changes within its leadership throughout 2023- 2024 with Colin Byles servicing as Interim Executive Officer from July 2023 to December 2023, Adrian Maywald, appointed as Executive Officer from December 2023 to June 2024, and Deb Brokenshire, serving as Interim Executive Officer from June 2024 for a three-month term whilst the strategic direction of the LCLGA is reestablished.

Our appreciation is extended to the LCLGA staff members Tony Elletson, Connected & Active Communities Officer; Kate Napper, Destination Development Manager; Emma Herring, Destination Development Coordinator; Rhiannon Zammit, Limestone Coast Regional Sporting Academy Administrator (from November 2023); and Paul Manfrin, Corporate Services Officer who have shown resilience, ensuring stability and continuity of our operations during the leadership changes. Their efforts have been invaluable throughout this period of transition.

The LGA of SA and the Australian Local Government Association continue to provide support to LCLGA and its members, along with the contributions of SAROC members and LGA SA staff. Our strong working relationship with RDA board members and staff also remains a critical component in advancing the region's interests.

As we move forward, the LCLGA remains dedicated in its commitment to facilitating and coordinating regional initiatives, advocating on behalf of our member Councils, and driving the social, environmental and community development goals that may benefit our region. With a renewed focus on the strategic direction, the LCLGA is exploring new opportunities to enhance collaboration and deliver greater value to our Councils. This direction will bring new opportunities for growth, resilience and stronger community ties within the region, ensuring that the LCLGA continues to play a vital role in shaping and supporting the future of our region.

Deb Brokenshire
Interim Executive Officer

Wattle Range
COUNCIL

PRINCIPAL OFFICE

'Civic Centre'
George Street
Millicent SA 5280
Tel: 08 8733 0900

PENOLA

27 Arthur Street
Penola SA 5277
Tel: 08 8737 2391

BEACHPORT

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Beachport SA 5280
Tel: 08 8735 8029

ENGINEERING

Davenport Street
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