

Annual Report 2022/23



Wattle Range
COUNCIL



Above right: *Swinging Around*, Mary Whitehead.
Front cover image: *The Locals*, Liam Mills.



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Mayor's Message

Welcome to the Wattle Range Council Annual Report for 2022/23. The purpose of the Annual Report is to deliver to the community the operational and financial performance of the Council for the preceding twelve months.

Council's continued innovation and efficiencies have delivered a customer service approach that is identified in the organisations recently reviewed Strategic Plan for 2023-2027.

The Strategic Plan is the blueprint for the organisations and communities future.

The Strategic Plan is designed around Council's Vision 'Wattle Range: a great place to live and work' and its key themes:

1. Community Vibrancy & Presentation
2. Environmentally Sustainable
3. Infrastructure & Asset Sustainability
4. Organisational Excellence

Invariably these themes are all interrelated and in collaboration the themes drive Councils ability to achieve its vision of Wattle Range "A Great Place to Live and Work".

Post COVID-19 has been a period where Council has been able to re-set and establish its direction starting with the Local Government Elections in November 2022, welcoming new elected members to Council and establishing a team-based approach.

Councils' community investment during the past twelve months has been significant both within the capital and operating expenditure budgets, taking into consideration Councils diverse service delivery portfolio.

The challenge has always been to be able to deliver a budget that meets current and future community expectations whilst limiting any expenditure increases. Whilst within this period the organisations capacity was stretched, Councils' administration was able to deliver a positive outcome.

The closure of the Millicent Saleyards was imminent. A strong business decision was made to close the saleyard operation as it was only being used by a small percentage of ratepayers with steep cost increases.

We have seen an increase in community events, being driven by the community across the Council area. This has brought about positive sustainable economic development. Council continues to support community events in our strategic plan. The introduction of the Penola and District Community Rodeo and the Coonawarra Running Festival, to name a few.

During this period, we have experienced our regions culture of art being displayed in various forms and local artists coming together in many venues. Breaking down

barriers, challenging our view and being able to display their work publicly. This has brought much richness to our communities, and I am looking forward to this continuing.

I continue to be excited about what is being achieved by Council and the administration under the leadership of CEO Ben Gower. Ben and the Executive Leadership Team manage a strong and dedicated team of employees who are all committed to building better communities in a range of diverse portfolios and for that I thank them.

As a Council we must be ever mindful of changing community needs. This is imperative for our organisation to be relevant and responsive to our communities. I thank our Councillors for their commitment knowing that as elected members we all need to be strategically focused.

As a growing and diverse community, it will always be my goal to ensure that no person within our community will be left behind and will have the opportunity to share their beliefs openly and respectfully without negative criticism.

I am pleased to commend this Annual Report to you.

Des Noll OAM
MAYOR



CEO's Message

Local Government is a complex and multifaceted institution that provides hundreds of different services to a diverse and geographically distributed community. These services range from childcare to cemeteries – and a whole range of things in the middle.

As the third tier of government, we are often described as being broad and shallow – which is an accurate depiction given the range of assets and services we provide and the limited resources that we have available to provide them.

In 2022/23, Council focused a considerable amount of its attention on the delivery of 100 community infrastructure projects worth \$12.6 million. We continued to pursue greater efficiencies through innovation, emerging technology, procurement activities, and streamlining our processes and procedures.

We are measuring our performance against a range of key performance indicators, which in turn enables us to make more informed and timely decisions. This enables us to prioritise our finite resources towards those areas that need them the most.

We refined the design and scope of the new administration facility and adopted an independently commissioned Prudential Management Plan that confirmed its affordability. This facility will enable Council staff to be co-located under one roof for the first time in 27 years.

We also finalised the implementation of our new finance system, a critical module in a wider Enterprise Resource Planning system that will act as a virtual office for both our staff and the broader community. Both projects will take several years to complete and will significantly enhance the way we provide assets and services in the future.

The Essential Services Commissioner conducted an independent review of our financial sustainability during the year, and while the report did not provide any new insights, it did highlight the importance of sustaining our rate base in line with inflation.

Given the preceding five years rate increases averaged 2% below CPI (with two consecutive years at 0% during COVID), we have some catching up to do if we are to maintain the level of assets and services that we currently provide to the community.

We also assisted the Electoral Commission with the 2022 Local Government elections which resulted in a couple of fresh faces in the chamber.

The new Council (11 Councillors & Mayor) were quick to establish professional and respected relationships with each other and with the broader community, and I am pleased to report that they are performing very well in the chamber.

I would like to personally thank the Mayor, Elected Members and staff for all of their support and guidance throughout the year, as well as the many individuals, businesses, clubs and associations that make up this wonderful community.

We have another busy year ahead of us, and I look forward to working with you all again to make Wattle Range a great place to live and work.

Ben Gower

CHIEF EXECUTIVE OFFICER

OUR ORGANISATION

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Highlights

28 meetings and gatherings of Council

Total capital value of properties
\$5,773M

Facebook page reached
131.5K users

171 Council employees



Wattle Range
COUNCIL

Strategic Plan Achievements

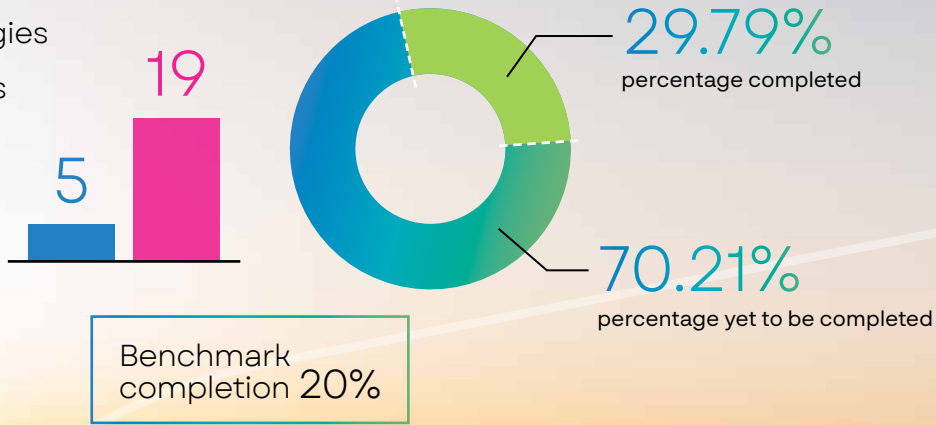


Organisational Excellence

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

■ Strategies

■ Actions

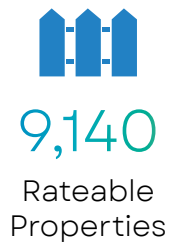
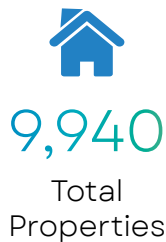




About our Council

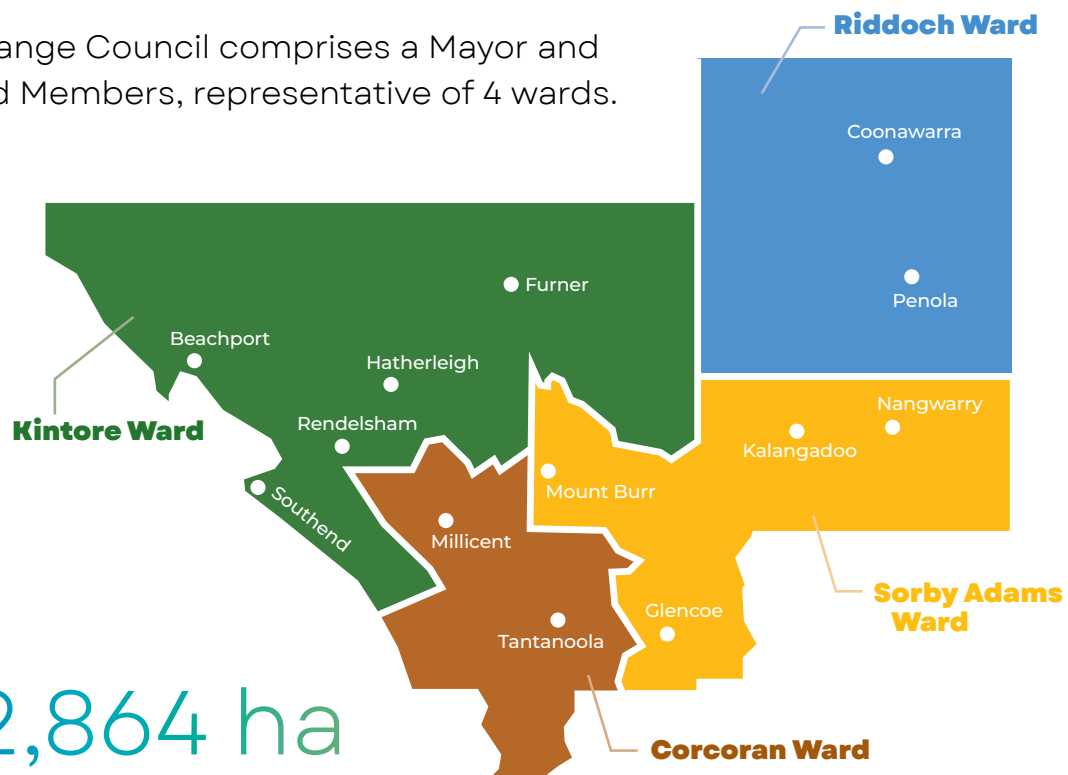
The Council extends from the coast to the Victorian border incorporating the seaside towns of Beachport and Southend extending inland to Millicent as the major service centre and easterly across to the historic town of Penola and world-renowned wine region of Coonawarra.

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 hectares.



Ward Structure

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



392,864 ha
Total Council Area

*Source: SA Local Government Grants Commission.

Elected Members

The periodic Local Government Elections were held in November 2022.

Prior to the conduct of the Elections Councillor Kevin McGrath announced his retirement from Wattle Range Council and advised that he would not be seeking re-election.

The General Election of Council conducted in November 2022, saw a total of three elections being contested for the Wards of Corcoran, Kintore and Riddoch. No election was required for Mayor or the Sorby Adams Ward due to

Mayor Des Noll and Councillors Deb Agnew and Dale Price being elected unopposed.

As a result of the Election, 3 new Councillors were elected, whilst Cr Dean Burrow was unsuccessful in seeking re-election.

Following the conduct of the Election, Cr Peter Dunicliff was appointed Deputy Mayor for a term of 2 years (ceasing November 12, 2024).

Pictured below L to R: (Back) Cr. Chris Brodie, Cr. Richard Cassidy, Cr. Emma Castine, Cr. Deb Agnew, Deputy Mayor Peter Dunicliff, 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, Cr. John Drew.



MAYOR	RIDDOCH WARD														
<p>Mayor Des Noll Re-Elected 2022</p> <p>Council Committees <i>Ex Officio Member of all Section 41 Committees</i></p> <p>Meeting attendance</p> <table border="1"> <tr><td>12/12</td></tr> <tr><td>5/6</td></tr> <tr><td>9/10</td></tr> </table>	12/12	5/6	9/10	<p>Cr Dean Burrow Ceased November 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>4/4</td></tr> <tr><td>2/2</td></tr> </table>	4/4	2/2	<p>Cr Chris Brodie Re-Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>10/12</td></tr> <tr><td>6/6</td></tr> <tr><td>10/10</td></tr> </table>	10/12	6/6	10/10	<p>Cr Emma Castine* Newly Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>6/8</td></tr> <tr><td>3/4</td></tr> <tr><td>10/10</td></tr> </table>	6/8	3/4	10/10	
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SORBY ADAMS WARD		CORCORAN WARD													
<p>Cr Deb Agnew Re-Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>10/12</td></tr> <tr><td>5/6</td></tr> <tr><td>10/10</td></tr> </table>	10/12	5/6	10/10	<p>Cr Dale Price Re-Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>11/12</td></tr> <tr><td>5/6</td></tr> <tr><td>10/10</td></tr> </table>	11/12	5/6	10/10	<p>Cr Sharon Cox Ceased November 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>4/4</td></tr> <tr><td>1/2</td></tr> </table>	4/4	1/2	<p>Cr John Drew Re-Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>12/12</td></tr> <tr><td>6/6</td></tr> <tr><td>10/10</td></tr> </table>	12/12	6/6	10/10	
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CORCORAN WARD															
<p>Cr Dennis Muhovics Re-Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>12/12</td></tr> <tr><td>6/6</td></tr> <tr><td>10/10</td></tr> </table>	12/12	6/6	10/10	<p>Cr Moira Neagle Re-Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>9/12</td></tr> <tr><td>6/6</td></tr> <tr><td>5/10</td></tr> </table>	9/12	6/6	5/10	<p>Cr Peter Dunnicliff Deputy Mayor Newly Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>8/8</td></tr> <tr><td>4/4</td></tr> <tr><td>9/10</td></tr> </table>	8/8	4/4	9/10	<p>Cr David Walshaw Newly Elected 2022</p> <p>Council Committees</p> <p>Meeting attendance</p> <table border="1"> <tr><td>8/8</td></tr> <tr><td>4/4</td></tr> <tr><td>10/10</td></tr> </table>	8/8	4/4	10/10
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Note: the figures shown indicate the number of meetings a Member attended out of the maximum they were eligible to attend during that term.

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

*Due to an issue with campaign information not being returned on time, Cr Castine's office was deemed vacant during February 2023 (she did not attend the 14 February 2023 Council Meeting). The LG (Casual Vacancies) Amendment Act 2023 commenced operation on 9 March 2023, the effect was to provide that the office occupied by Cr Castine was taken not to be and to never have been vacant as a result of the Ordinary Operation of Section 54(1)(H) of the Local Government Act 1999.

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 2022/23:

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.



Beachport Recreation Centre Management Committee

Established for the purpose of managing, operating and administering the use of the Beachport Recreation Centre and its facilities on behalf of Council and in accordance with the Ministerial Agreement relating to the facility.

CEASED OPERATION AS AT 11 APRIL 2023



Greenrise Lake Advisory Committee

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

5 MEETINGS



Lake McIntyre Management Committee

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

6 MEETINGS



Millicent Saleyards Advisory Committee

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

6 MEETINGS



Rendelsham Community Hall Management Committee

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

3 MEETINGS



Wattle Range Youth Development Foundation

The Foundation provides financial assistance to young people from within the Wattle Range Council area who have been selected from local community, educational and sporting organisations to participate in officially accredited events at the State, State Country or National levels. Details of assistance provided is included in the 'Living In Our Community' section of this Annual Report.

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. The annual report of the Limestone Coast Local Government Association is included as Appendix 2 of this report.

Other Committees



Audit & Risk Committee

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 its resources to achieve its objectives).

7 MEETINGS HELD (49 RESOLUTIONS, NO ITEMS WERE CONSIDERED IN CONFIDENCE)

Limestone Coast Southern Regional Assessment Panel

The Limestone Coast Southern Regional Assessment Panel (RAP) became effective as at 1 July 2022 and replaced the Council Assessment Panel. The 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 on their behalf. 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 by regulations.

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.

8 MEETINGS HELD (4 WATTLE RANGE APPLICATIONS CONSIDERED)



Wattle Range Council Building Fire Safety Committee

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.

3 MEETINGS HELD (3 NOTICES ISSUED)

Council meetings at a glance

Total meetings of Council	28
Ordinary meetings	12
Special meetings	6
Information briefings	10
Total resolutions on a range of issues	502
No. of resolutions made in confidence (14.14% overall)	71

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.



On the evening on Friday July 1, 2022 a small gathering of past Mayors, Executive Officers, Elected Members and staff commemorated the 25 year anniversary of the formation of Wattle Range Council through the amalgamation of the Penola, Millicent and Beachport District Council's.

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 Assistant.

Organisational Structure

Executive

CEO + Executive

 5 staff

Corporate Services

Governance + Land Management


Administration, Communications + Records

Finance

Information Communication Technology

HR, Risk + WHS

Early Learning Centre


 62 staff

Traineeship & Apprenticeships

Parks + Gardens Trainees

Mechanical Apprentice

Administration Trainee

 5 staff

Engineering Services

Project Management


Parks + Gardens

Assets + Infrastructure

Environmental Sustainability

Waste Management

Stock Saleyards

 71 staff

Development Services


Development Health + Compliance

Economic Development

Tourism + Events

Libraries + Cultural Services

Community Development

 33 staff

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





Above: In April 2023 Wattle Range were announced 'Regional Council WHS Best Practice Merit Award Winner' at the 2022/23 Local Government Association of South Australia Workers Compensation Scheme Awards.

Right: Anne Schumacher retired in March 2023 after 32 years of service to Council, 21 years of which were spent in the Millicent Library.



Workforce at a glance

Total staff	171	Total staff over 10 years service	43
Female	87	Average age of employees	45.7
Male	84	Average age females	41.3
FTE	138.69	Average age males	50.3
		Employees retired in 2022/23	1

Information Technology

Council's ICT Projects team continue to work towards the implementation of significant tech improvements set to streamline processes and enhance our ability to service the community.

The team are in the process of rolling out over 29 tech initiatives using an Agile-based framework, which allows them to adapt quickly to feedback, stay on top of the latest tech trends, and ensure services match customer needs.

Completion of the new Avepoint records management software project is imminent, as is implementation of Datascape's Fire Prevention module. Focus can now turn to development and deployment of the Customer Relationship Management (CRM) system, along with the associated online services portal (My Wattle Range).

Below: The ICT Projects team in collaboration with Council's Fire Prevention Officers are putting the final touches on a system that will streamline processes in the field and help to keep our community safer.



Communications & Media

From a greater desire for contemporary and more effective methods of consulting with the community, Council introduced a new online engagement platform in February 2023.

'Engage Wattle Range' provides our community with a space to share thoughts and ideas, join an online conversation on important topics and give their feedback to Council.

Hard copy information and responses are still available at Council's offices for those community members who do not have the ability to provide feedback online.

In accordance with the *Local Government Act 1999*, Council is required to consult with its community. Wattle Range Council's commitment to ensuring residents have opportunity to be involved in consultation and communication of topics on interest is outlined in our Community Engagement Policy.

Over 2022/23 Council has consulted the community and sought feedback, from either key stakeholders or the wider community, on the following matters:

- Proposed update to Parking Register – Beachport
- Climate Change Action Plan
- Development – Provision of Infrastructure Policy
- CWMS Asset Management Plan
- Public Access to Council and Committee Meetings and Associated Documents Code of Practice
- Private Access via Railway Terrace Carpark, Beachport
- Wayfinding Signage Strategy
- Proposed Reduction of Speed Limit on Poonada Road, Tantanoola

When the golden hour sheds light on the natural landscape, Rajat Shah.



- Beachport Tourist Waste Skip Bins
- Kerbing Church Street, Penola
- Proposed Community Land Revocation - Millicent & Southend
- Stormwater Asset Management Plan
- Future of Millicent Saleyards
- Council's Strategic Plan 2023-2027
- Council's Long Term Financial Plan 2023-2033
- Bonshor Street Traffic Controls
- Beach Access - Glen Point, Beachport
- Annual Business Plan & Budget

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

- Council Service Centre
- Disability Access & Inclusion Plan 2024-2028
- Annual Business Plan & Budget

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

RESPONSES

Future of Millicent Saleyards	257
Beach Access - Glen Point, Beachport	228
Railway Terrace Carpark, Beachport	97
Kerbing Church Street, Penola	52
Beachport Tourist Waste Skip Bins	39
Bonshor Street Traffic Controls	13
Wayfinding Signage Strategy	11
Climate Change Action Plan	9

Visit Engage
Wattle Range



Communications & Media at a glance

MEDIA RELEASES 22

f FACEBOOK

Facebook Page Followers	3.6K
Total Reach (organic)	131.5K (^151%)
Total Reach (paid)	6.5K
Highest Post Reach (organic)	36.4K
Highest Post Reach (paid)	2.5K

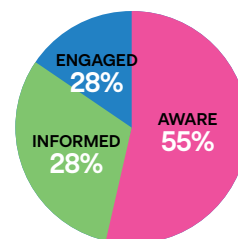
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App Users	167
Posts	95
Average Impression Rate	35%

ENGAGE WATTLE RANGE

Site Visits	2.7K
Max. Visitors per day	154
New Registrations	78

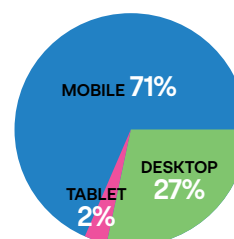
Site visitors were:



WEBSITE

213.9K page views
by 62K users

Viewed from:



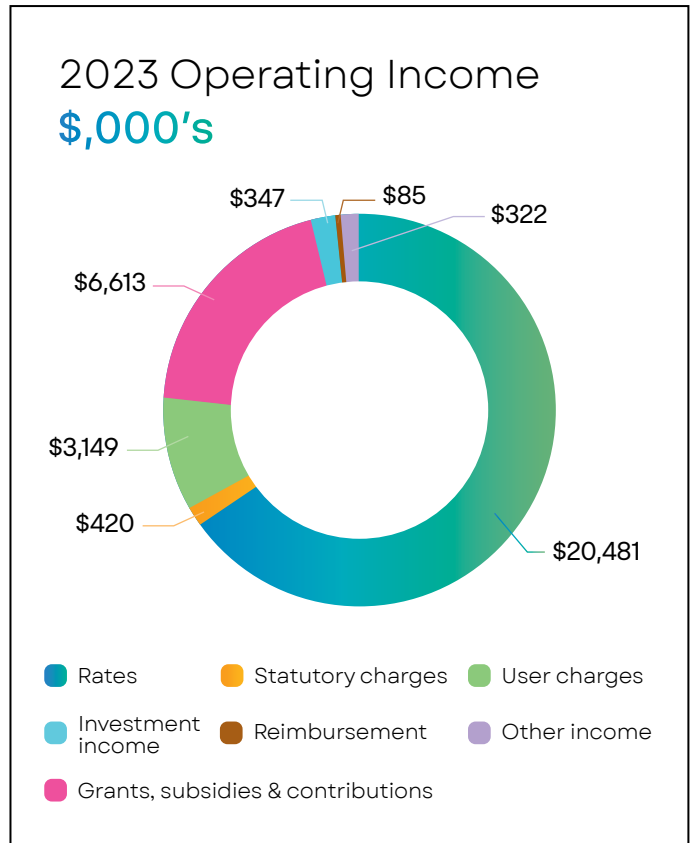
Financial Performance

For the 2022/23 financial year Council had an operating deficit result that was a substantive change from the past 10 years whereby greater than breakeven results or better have been recorded.

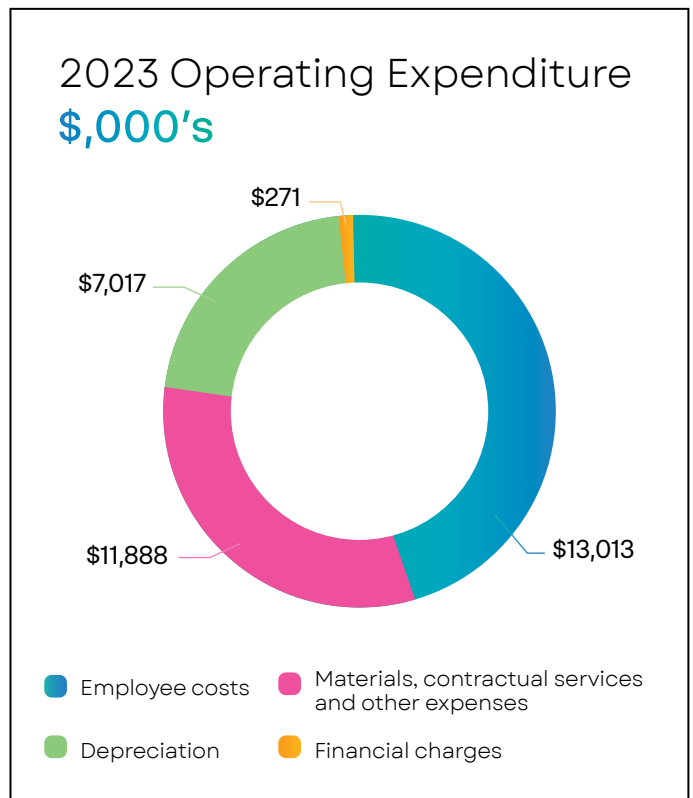
The operating deficit of \$0.772M before capital revenues result is lower than the 2021/22 operating surplus of \$0.553M.

Three key drivers have contributed to the change:

- Increased focus on building resource capacity by Council through the employment of additional staff coupled with increased employment oncosts associated with existing staff have contributed to an overall increase in employment costs in 2022/23.
- Throughout 2022/23 Council undertook an indexation revaluation of Council's infrastructure assets. The increase in asset values has had a direct impact on depreciation and has resulted in an increase of \$547K for 2022/23.
- Council was also beneficiary of a further prepayment of Financial Assistance Grants which has part offset the above expense increases.

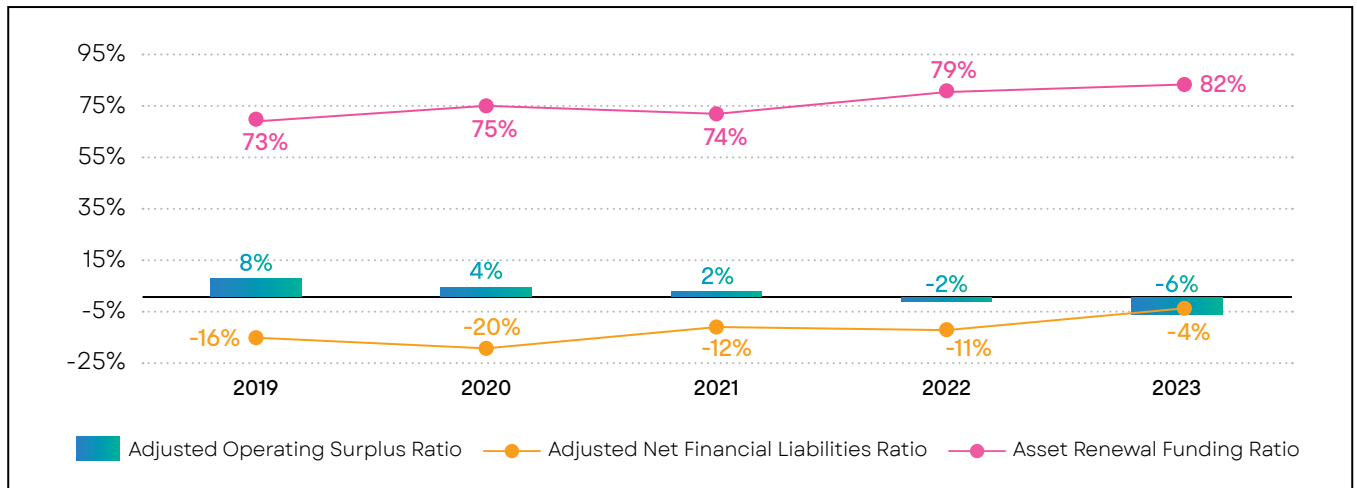


Summary Comprehensive Income Statement (\$,'000's)	2023	2022
Operating Income	\$31,417	\$29,659
Operating Expense	\$32,189	\$29,106
Operating Surplus / (Deficit)	(\$772)	\$553
Add Capital Adjustments	(\$1,301)	\$63
Net Surplus / (Deficit)	(\$2,073)	\$616
Add Revaluation Adjustments	\$21,402	\$ -
Total Comprehensive Income	\$19,329	\$616



Key Financial Indicators

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



The Operating Surplus Ratio has been adjusted for the prepayment of the Federal Assistance Grants to better reflect actual performance. The result for 2022/23 is -5.5%, whilst the result is under target expectations of zero or above, the result was slightly better than what was anticipated for in the budget process.

Adjusted Net Financial Liabilities Ratio is a key performance indicator of Council indebtedness. As per the Adjusted Operating Surplus Ratio the Adjusted Net Financial Liabilities Ratio has also been corrected for the prepayment of the Federal Assisted Grant funds. The target for this ratio is not to exceed 100% but above 0%. For the year ended 2022/23 Council's result was (-4%). The ratio result is below 0%.

Key factors contributing to the lower than anticipated result was:

- Unexpected increases in income received from operational income sources combined with increases in grant funds a result of the prepayments of the federal assisted grants funds,
- Lower than anticipated expenditure on both operational & capital projects that were anticipated to be delivered by June 2023, and
- Council's continuing focus on debt reduction.

Council has at the end of 2023, a positive net debt balance of \$8.17 million (Cash \$11.33 million, less borrowings of \$3.16 million) and no new loans were drawn down in 2022/23.

Asset Renewal Funding Ratio is a key financial indicator of whether Council is renewing and replacing assets when they fall due. Council's target is to obtain a range between 80%-110%. For 2022/23 Council's performance was 82%, which is within the benchmark range, however not all capital works were completed/delivered due to supply chain and resourcing issues.

Whilst not all the capital projects were completed in 2023, Council has in effect no debt and a strong financial capacity available to it to complete these projects in the forthcoming year.

Annual Audit

Wattle Range Council's Annual Financial Statements for 2022/23 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 service during 2022/23 pursuant to Section 129 of the *Local Government Act, 1999* was \$24,079.

Your Rates

Rating Strategy

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. The rating strategy is a broad statement by the Council of approach that it will take in determining rates and the reasoning for this approach.

As part of this strategy Council continued the use of minimum rates of \$610 which was applied 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 & Other properties.

General Rates

For the 2022/23 financial year Council adopted an increase in General Rate Revenue of Consumer Price Index (CPI) being 5.1% plus growth from new property developments 0.36%.

Service Charges

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

CWMS Service Charges	Occupied	Vacant
Penola	\$667	\$499
Southend	\$667	\$499
Kalangadoo	\$667	\$499
Beachport	\$757	\$568

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	\$334
2 Bins	\$261

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

Separate Levy

In 2022/23 Council raised a separate levy, based on land use, per rateable property for payment of the Limestone Coast landscape Board levy of \$1,042,204. The land use charges are as follows:

Residential, Vacant & Other	\$84.40
Commercial	\$122.25
Industrial	\$195.20
Primary Production	\$353.30

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

Mandatory Rebates

231 properties received Mandatory Rebates of General Rates totalling \$180,479.

1 Health Services	\$610
206 Community Services	\$136,285
22 Religious	\$22,342
2 Educational	\$21,242

Discretionary Rebates

66 Discretionary Rebates of General rates were approved by Council totalling \$56,218.

Every \$100 of your Rates *is spent on...*



Assets & Infrastructure

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

\$40.91 per \$100



Governance, Communications & Administration

- Governance & Legal Compliance
- Administration & Customer Service
- Financial Management
- Information Management
- Communications (Internal & External)

\$18.91 per \$100



Parks, Playgrounds, Pools, Sport & Recreation

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

\$9.72 per \$100



Waste & Recycling Services

- Kerbside Waste Collection
- Public Waste Bin
- Waste Initiatives

\$8.67 per \$100



Libraries & Community Facilities

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

\$7.85 per \$100



Economic Development, Regulatory Services, Environment & Planning

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

\$7.03 per \$100



Community, Health, Aged & Youth Services

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

\$4.14 per \$100



Tourism & Events

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

\$2.77 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 will drive Council's ability to achieve its vision of 'Wattle Range - a great place to live and work'.

Strategic Plan Structure



Themes

The themes are the main areas of focus for the Council and relate directly to the achievement of Council's vision to make Wattle Range 'A great place to live and work'.

Objectives

These are measurable steps that are used to achieve the themes.

Strategies

A number of strategies or ways to achieve the objectives are listed for each theme. These strategies are the means in which Council aims to achieve its objective and key themes.

Actions

The key actions identified are instrumental to the achievement of the strategies within the Plan.

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.	30%
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.	20%
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.	Finance modules implementation is complete. Implementation of Customer Relationship module (CRM) and Regulatory modules to commence in 2023/24.	33%
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.	Purchase of additional mobile devices completed.	33%

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.	20%
4.2.1b Review Council's Business Continuity Plan through desktop exercises.	Business Continuity Plan developed and reviewed.	A desktop exercise was completed through 2022/23 and update to Business Continuity Plan scheduled for 2023/24.	20%
4.2.1c Support and continue to develop the Risk Management Framework and comply with Council's Work Health and Safety (WHS) Responsibilities.	Framework developed and complied with.	Skytrust - an internet based risk management system has been implemented and continuous improvement as to its use has commenced.	20%
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 new elected Council.	Election and Training of Councillors conducted.	Induction of a new Council has commenced, training plan developed.	50%
4.2.3a Ensure all policies, procedures and delegations of authority are appropriately recorded & managed to ensure compliance with nominated review cycles.	Policies and procedures reviewed.	Policy and procedure full review commenced and system for monitoring review timeframes on Sharepoint has been finalised.	20%

Key theme: Organisational Excellence





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.	20% 
4.3.1b Develop and promote the use of community engagement platforms.	Community Engagement platform implemented.	Community Engagement software Engage HQ has been implemented and has been used for a number of engagements with improved feedback outcomes.	80% 

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 of assets 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.	Investigation has not commenced.	0% 

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.	A revised performance development system has been agreed to by management and staff and commencement of the system is scheduled to occur in 2023/24.	10% 
4.5.1b Develop an online induction capability for new employees, volunteers and contractors.	Online induction for employee's contractors and volunteers developed.	Local Government Risk Services (LGRS) are conducting a pilot scheme with Council's where a Learning Management System (LMS) ELMO has been acquired with the added benefit of integration with Council's Risk Management system Skytrust. Training for the pilot scheme has commenced and expected roll out to all Council's is anticipated in 2023/24.	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 the review of the current HR system and have resolved to progress an alternate system in order to improve the HR function efficiency.	10% 
4.5.1d Develop a formal succession plan that identifies critical positions developing short and long terms solutions to back fill these positions when the need arises.	Succession plan developed.	Some preliminary works have commenced in establishing some succession planning for managers and directors through scheduled filling in of their roles by other staff whilst on leave.	5% 



Kooka, Mary Irwin.

LIVING IN OUR COMMUNITY

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Highlights

115 fish caught in the Junior Fishing Competition

4 local groups received a total of **\$98,980** in Community Infrastructure Grant funding

289 people benefited the Community Christmas Appeal

328 entries were received for the annual Photographic Exhibition

255 families serviced by the Early Learning Centre



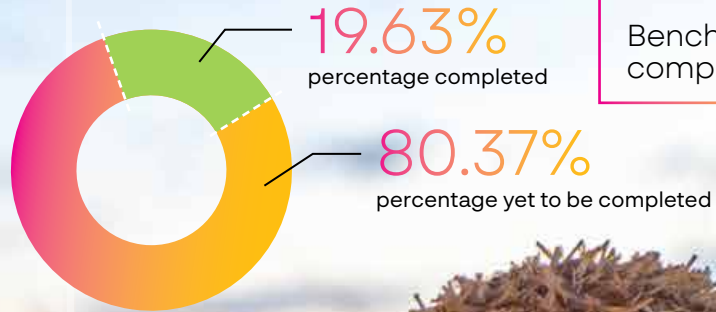
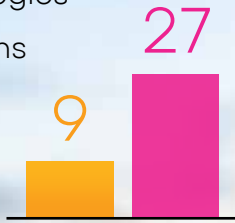
Strategic Plan Achievements



Community Vibrancy & Presentation

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

Strategies
Actions



Benchmark completion 20%

Beach Finds, Deb de Koning.

Events, Awards and Sponsorship

SA Youth Week

Council was grateful to the State Government for their ongoing support of our annual SA Youth Week program. These funds supported a range of free events for Youth Week 2023 held from March 24th to 2nd April across the Wattle Range area.

Young people 12- 24 years enjoyed live music in the Millicent Library, disc golf in Beachport, a job interview preparation workshop, a wellbeing workshop for the Hatherleigh Football & Netball Club, an anime mural and workshop and an escape room in the Library that continued into the April school holidays. The Wattle Range Council also launched the new Youth Advisory Council (YAC) during Youth Week.

School Holiday Program

Council is pleased to provide a range of school holiday programs to provide young people with entertainment, new skills, and socialisation with peers in our community.

Highlights from our 2022/23 school holiday programs have included:

Rivoli Bay Jetties Junior Fishing Competition

Held for the third consecutive year in the 2023 April holidays based at the Beachport & Southend jetties. The competition has been uniquely recognised as the only dedicated junior fishing competition in South Australia, enticing publicity requests from SA Life Magazine, local papers and social media pages. The dedicated competition Facebook page has a large following with post reach exceeding 6.5K.

The fishing workshop on the first Monday of the holidays attracted over 85 registrations

in 90 minutes with a focus on fishing tips and tricks, supported by the Beachport Rivoli Bay Lions Club. Local sponsorship raised \$7,500 to provide participants with a rod & reel combo, tackle box, whiting rig and measuring stick.

The presentation evening at the Beachport Bowling Club celebrated the 200 young people involved in the program and awarded the champion angler, meritorious and runner-up prizes for the three age groups and the open shark category.

All registrations had the chance to win a lucky door prize, sponsors stamp prize and workshop passport prize and a People's Choice Fun photo winner was selected on the night, receiving a digital camera donated by the Southend Progress Association.

TOTAL REGISTRATIONS 186
TOTAL FISH CAUGHT 115



Age Category	Registrations	Fish Caught
Wobbeongs 6 years & under	66	32
Tigers 7-11 years	72	39
Great Whites 12- 17 years	48	44



Winner of the People's Choice Fun Photo competition was Harvey Verbena.

Road Safety Sessions

We were pleased for the return of the South Australian Police Road Safety team who facilitated three free sessions for 5-8 years and 9-12 year from the Millicent Centre.

Participating families were thrilled for the opportunity for young people to gain vital road safety education. Each two-hour program had a classroom session followed by practical riding to put into practice newly learnt knowledge about pedestrian and bicycle safety. Children without their own bike and helmet were provided resources by SAPOL to support involvement.

To build upon this tremendous success, SAPOL will be hosting school sessions in early December.

Other school holiday activities offered around the region included:

- Noorla Yo-Long sessions;
- Mount Burr Trails scavenger hunt;
- Millicent CFS (Country Fire Service) and Council machinery demonstrations;
- Visits to Tantanoola caves;
- Tree planting and bird counting at Lake McIntyre followed by a BBQ;
- NAIDOC week workshop facilitated by Aunty Jenny Bishop with Indigenous painting on skateboards and storytelling;
- The return of the Coastal Connections program; and
- Movies on the big screen with popcorn.



Celebrate Seniors

The 2022 Celebrate Seniors Program was an enormous success, offering many exciting free events throughout October.

Highlights included:

- Live music and luncheons;
- Visits to a number of museums and historic sites across the Council region;
- Performances by Millicent High School music students & Tantanoola Play Group;
- High tea, sing-along & fashion parade;
- Road Safety presentation; and
- A mystery bus tour to Yallum Park.

Senior of the Year Award

Mayor Des Noll presented the 2022 Senior of the Year to Joan Lucas* during the closing ceremony held at the Civic & Arts Centre, Millicent.

*Council was saddened to hear of the passing of Mrs Lucas later that year.



Australian Citizenship

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

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

New Zealand (2), Philippines (5), Uzbekistan (2), India, Netherlands, Russian Federation & Taiwan who each pledged their loyalty to Australia and its people and became Australian Citizens.



Mayor Des Noll with Helena & Tyrell Mead.

Australia Day

On Thursday, January 26, 2023, the Wattle Range Council supported the official presentation of Australia Day Awards at breakfast functions at the following venues:

Millicent - Jubilee Park, North Terrace

Penola - War Memorial Park, Church Street

Beachport - Lagoon Reserve, Sommerville Street

Kalangadoo - Kalangadoo Institute, Eliza Street

A Council panel reviewed the Australia Day nominations and identified award recipients from 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 2023, with the winners announced as part of the Australia Day celebrations across the region.

2023 award recipients included:

AUSTRALIA DAY YOUNG CITIZEN OF THE YEAR

Corcoran Ward	Arabey McKenzie
Riddoch Ward	Georgia Winter

AUSTRALIA DAY CITIZEN OF THE YEAR

Corcoran Ward	Susan Lines
Kintore Ward	Liam Mills
Riddoch Ward	Wendy Hollick

AUSTRALIA DAY COMMUNITY EVENT OF THE YEAR

Corcoran Ward	Thank You Day - Millicent & Surrounds Health Support Group
Kintore Ward	Beachport Crayfish Festival
Riddoch Ward	Coonawarra Running Festival

YOUTH RECOGNITION AWARDS

Contributions to the Community	Brad Gartner
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(Sponsored by The Medical Clinic Millicent)



Australia Day Citizen of the Year, Kintore Ward - Liam Mills (centre) with family & friends.

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 2 students from the Wattle Range Council area (i.e. \$2,500 each).

One scholarship was awarded in 2022/23 to **Airlie Freer**, who has been studying Clinical Sciences / Medicine.

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 2023 to **Madison Fennell** who is studying Nursing at the Mount Gambier Campus.

Secondary School Academic Achievement Awards

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

The 2022 Mayoral Awards were presented to:

Kangaroo Inn Area School – **Tara Nicolle**;

Millicent High School – **Faith McKenzie**;

Penola High School – **Aaron Zerk**.



Hungry Wattlebird,
Mary Whitehead.

Wattle Range Youth *Development Foundation*

Grants of \$200 were awarded to compete at State/National events. Successful applicants were:

CATEGORY	RECIPIENT	EVENT
Football	Kobe Gibson	2022 School Sport Australia Championships, Lavington NSW
Hockey	Jack Sharam	2022 School Sport Australia Championships, Hobart TAS
Motocross	Thomas Lambert Emily Lambert	2022 Australian Junior Motocross Championships, Rockhampton QLD
Tennis	Samuel Haase	2022 Regional State Tennis Championship, St Lucia QLD
Basketball	Olive Thorne Poppy Venn	2023 Australian Junior Country Basketball Cup, Albury NSW
Basketball	Jackson Bowden Jack Haggett	2023 Australian Junior Country Basketball Cup, Albury & 2023 Australian National U18 Basketball Championships, Brisbane QLD
Basketball	Emily Denton Ashlee Dean	2023 Southern Cross Basketball Challenge, Melbourne VIC
Baseball	Ellis Cushion	2023 School Sport Australia Championships, Lismore NSW

Talented Millicent athlete William Dower was also awarded \$400 to assist with costs associated with representing Australia at the 2022 Ultimate Fiji Soccer Cup in Fiji.

A total of **\$3,200** worth of grants was awarded to **13 recipients** through the Wattle Range Youth Development Foundation.



Youth Development Foundation Recipients Jackson Bowden and Jack Haggett with Mayor Des Noll.

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:

ORGANISATION

Radio 5THEFM	\$2,000
Lions Club of Beachport Rivoli Bay	\$400
Lions Club of Kalangadoo	\$400
Lions Club of Millicent	\$200
Lions Club of Penola	\$400
Millicent High School (Operation Flinders)	\$500
Penola Medical Support Group (Penola Pinchunga Aged Care Activity Shed)	\$1,000
Penola PA & H Society – Ambassador	\$250
Rotary Club of Mount Gambier Lakes (Mount Gambier Science & Engineering Challenge)	\$500
Penola Town Square Working Group Inc (Generosity of Spirit Sculpture)	\$500
Southend Progress Association (Repairs for tennis court)	\$500
Kalangadoo Primary School (Mural)	\$400
17 recipients received Mayoral Sponsorship totaling	\$7,550

Christmas Appeal

The generosity of the Wattle Range community supported 289 people with a much-needed Community Christmas Appeal in 2022.

Welfare agencies, St Vinnies, Salvos, ADRA & AC.Care, received requests from 120 households for a hamper prepared with the generous support of the Millicent Combined Churches, local supermarkets, Foodbank, KCA Millicent Mill, Millicent Lions, St Anthony's Catholic Primary School, Millicent North Kindergarten, Southern Ocean Tourist Park and the Penola Op Shop.



Community Financial Assistance Grants

Council operates two Community Financial Assistance Grant schemes which enable community & 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 applications who contribute at least 50% of the project cost from their own resources either cash or in kind.

The 2022/23 recipients were:

Community Financial Assistance Grants Scheme

ROUND ONE

There were no successful applicants in Round One.

ROUND TWO

Organisation	Grant
Millicent North Kindergarten - Outdoor learning space	\$2,000
Beachport Surf Life Saving Club - Mural & artificial turf	\$2,000
Total Round Two	\$4,000

Community Sport & Recreation Financial Assistance Grants Scheme

ROUND ONE

Organisation	Grant
Millicent Croquet Club - Clubhouse roof replacement	\$2,000
Total Round One	\$2,000

ROUND TWO

Organisation	Grant
Rivoli Bay Sailing Club - Replacement balcony door	\$1,487.50
Penola Tennis Club - Tennis nets	\$1,192
Millicent United Soccer Club Inc. - Replacement field goal, nets and new barbecue	\$2,000
Tantanoola Football Club - Clubroom video & sound upgrade	\$990
Rendelsham Cricket Club - Clubhouse roof & verandah replacement	\$1,790
Millicent & Districts Pony Club - New arena surface	\$2,000
Total Round Two	\$9,459.50

Financial Assistance Grants at a glance

Total applications received	19
Successful applications	9
2 Community Groups received to assist projects valued at	\$4,000 \$42,372
7 Sport & Recreation Groups received to assist projects valued at	\$11,459.50 \$27,331

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
Beachport Golf Club Inc. - Redevelopment of the first tee block and new putting green	\$33,218
McLaughlin Park Sports Inc. - Construction of shared clubrooms at Norm Facey Oval and cricket pitch cover	\$35,000
Glencoe Football Club - Construction of new storage shed	\$18,000
Southend Progress Association Inc. - Installation of a solar power system at the Southend Community Centre	\$12,762
Total	\$98,980

Community Infrastructure Grants at a glance

Total Applications received	6
Community Infrastructure Grants awarded	4
Grants Total	\$98,980

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 Year's Eve Fireworks (Beachport District Development Association)	\$5,000
Teagle Excavations Pines Enduro (Millicent Sand Buggy Club)	\$2,000
Penola Rodeo	\$3,000

Events receiving seed or once-off support in 2022/23 were:

Coonawarra Cabernet Celebrations Bus	\$3,000
Coonawarra Running Festival	\$3,000
Penola Late Night Shopping (Riddoch Business & Community Association)	\$650
Sporting Clays Australia English Sporting Nationals (South East Field & Game)	\$5,000
Millicent MET Wearable Art Competition (Imagine Millicent)	\$3,000
Penola Coonawarra Acoustic Music Festival	\$2,250
Beachport Crayfish Festival	\$3,000

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.

1 application was made for a Local Heritage Restoration Grant in 2022/23 with the successful applicant being awarded \$2,500.

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.

2 Public Art on Private Assets Grants were awarded totalling \$10,100.

Applicant	Grant
Ignition Fitness	\$7,550
Beachport Brewing Company	\$2,550

Ignition Fitness Mural, Steve Chapple.



Community Development

Youth Advisory Council

In March 2023, the Council called for expressions of interest for young people 12 – 24 years old living in the Wattle Range Council area to join the Youth Advisory Council (YAC).

The council was keen to hear from young people with an interest in youth wellbeing, events and activities, leadership and helping others in the community. Opportunities were highlighted for free training, team building sessions, meeting other young people, and informing Council on the needs of youth in the community.



The Council was pleased to receive 11 nominations from a fantastic bunch of young people who hit it off from the first meeting during Youth Week in March. They shared these ideas with Mayor Noll and Councillor Dunnicliff at a Youth Round Table dinner, expressing their passion about things such as a Youth Hub, social issues, mental health services for young people and a more inclusive and gender equity in the community.

The Youth Advisory Council planned to meet monthly and have catch ups fortnightly on Zoom to discuss their plans. During this time, they developed a Strategic Plan, Terms of Reference, designed their jumpers and logo and planned a Halloween Disco to fund raise for furnishings for a future youth hub.

Three YAC members attended the Community Changemakers Summit in Adelaide in May, and four YAC members updated the Council on their progress in an informative deputation in July. During the year, the Youth Advisory Council have developed their group rules and identified some big picture projects for

the community and things they would like to do with other youth in the area. Additionally, the YAC have engaged in a team building and leadership workshop at Noorla Yo-Long, media awareness training and a resilience and overcoming adversity workshop.

Central Limestone Coast Liquor License Accord

Wattle Range Council continues to provide administrative support for the Central Limestone Coast Liquor License Accord meetings held across the Limestone Coast. Chaired by South Australian Police (SAPOL) the meetings support all liquor license holders to receive updates to encourage development rather than money spend on enforcement. During the year meetings were held at the Kalangadoo Hotel in February and Brand's Laira winery in Coonawarra in May. These events have been well attended by licensees and updates were provided from SAPOL, Consumer Business Service, Australian Hotels Association, Gaming Care, Clubs SA, and Councils on a range of relevant topics.

Disability Access + Inclusion Plan

Two forums were held to review the actions included in Council's Disability Access and Inclusion Plan. The initial meeting engaged around forty stakeholders and provided a range of ideas and commentary across twelve key areas.

The second forum was then used to turn the feedback gathered into tangible actions that are aligned with Australia's Disability Strategy and Inclusive SA Disability Inclusion Plan.



Planning and Development

Strategic Land Use Plan

The Wattle Range Council 25 Year Strategic Land Use Plan was endorsed by Council at its meeting held on 9 August 2022.

The Plan provides an effective and meaningful framework to ensure Council can proactively facilitate sustainable development and growth for the next 25 years and will be used to initiate future amendments to the Planning and Design Code (Code Amendments).

At the 13 December 2022 meeting, Council considered a report regarding Planning Code Amendments recommended in the Strategic

Land Use Plan. Council authorised the CEO to engage a Planning Consultant/Practitioner to commence the 'immediate' code amendments as recommended in the 25 Year Strategic Land Use Plan and outlined within the report.

Planning Consultancy firm Future Urban was engaged to complete the Code Amendment process on behalf of Wattle Range Council pursuant to Section 73 of the *Planning Development and Infrastructure Act 2016*.

Consultants from Future Urban attended the Council area on 22 & 23 May 2023 to meet with stakeholders and conduct site visits of the proposed 'immediate' Code Amendment locations.

The first step in the Code Amendment process is to provide a Proposal to Initiate for Ministerial approval. After reviewing the Wattle Range Council 25 Year Strategic Land Use Plan, consulting with Council staff and stakeholders and conducting site visits, Future Urban prepared a Proposal to Initiate.

At the meeting held on 13 June 2023, Council considered a report detailing the draft Wattle Range Council Code Amendment Proposal to Initiate and draft Engagement Plan.

At the meeting, Council authorised the CEO to lodge the final Code Amendment Proposal to Initiate and Community Engagement Plan with the Minister for Planning and undertake the subsequent Code Amendment process. The documents were lodged with the Minister on 4 July 2023.

Noteable Developments

Notable development during this period included:

- The conversion of the Glencoe General Store to the 'Country Post and Bistro' (the first Hotel Licensed Bar and Bistro in Glencoe);
- Extension of time request for the 76 Woakwine Wind Turbines and associated infrastructure;
- Various Strategic Employment zone developments;
- A warehouse and office block valued at \$1.6M; and
- A supermarket expansion valued at \$1.8M.

Pre-lodgement Advice Sessions

Council's Development Team continue to provide these sessions to help residents, business owners and community groups learn more about the Planning and Design Code and the development assessment process.

Available all year round at Council's Penola and Beachport Offices, people can speak face-to-face with an officer from the Development Team, giving them an opportunity to ask any questions they may have about the Planning and Design Code and how it relates to their property.

Southern Ocean Tourist Park

Dan & Heidi Prouse concluded their time as Managers of the Southern Ocean Tourist Park in June 2023.

Earlier in the year, upon receipt of advice of their intention to terminate their contract, Council had called for Expressions of Interest for the submission of proposals for the future management of the Park. Following an extensive procurement process and subsequent negotiations, Belgravia Leisure were selected as the preferred organisation, and a management agreement was entered into.

Development at a glance

Total developments lodged	304
Total development cost	\$40.73M
Building inspections undertaken	217



Tourism

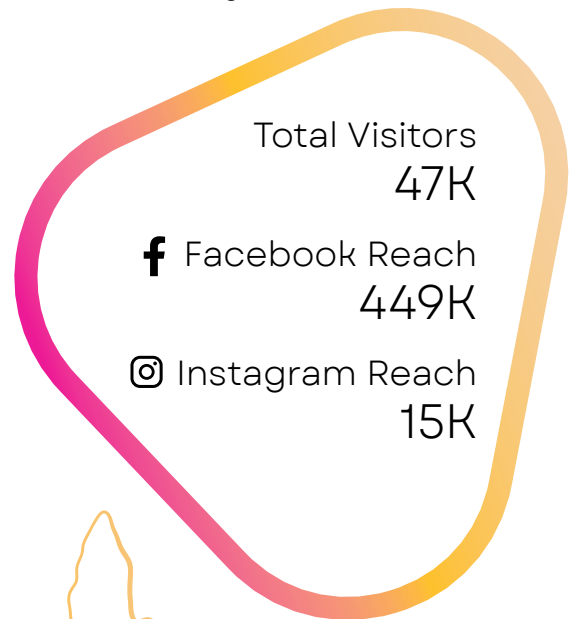
Visitor numbers have continued to improve with the Visitor Information Centres located in Beachport, Millicent and Penola all experiencing strong visitation particularly during the warmer months.

As part of the future planning process, the Tourism Marketing Strategy is being reviewed, with a priority being, increasing overnight visitor volumes by converting day trippers to overnight stays.

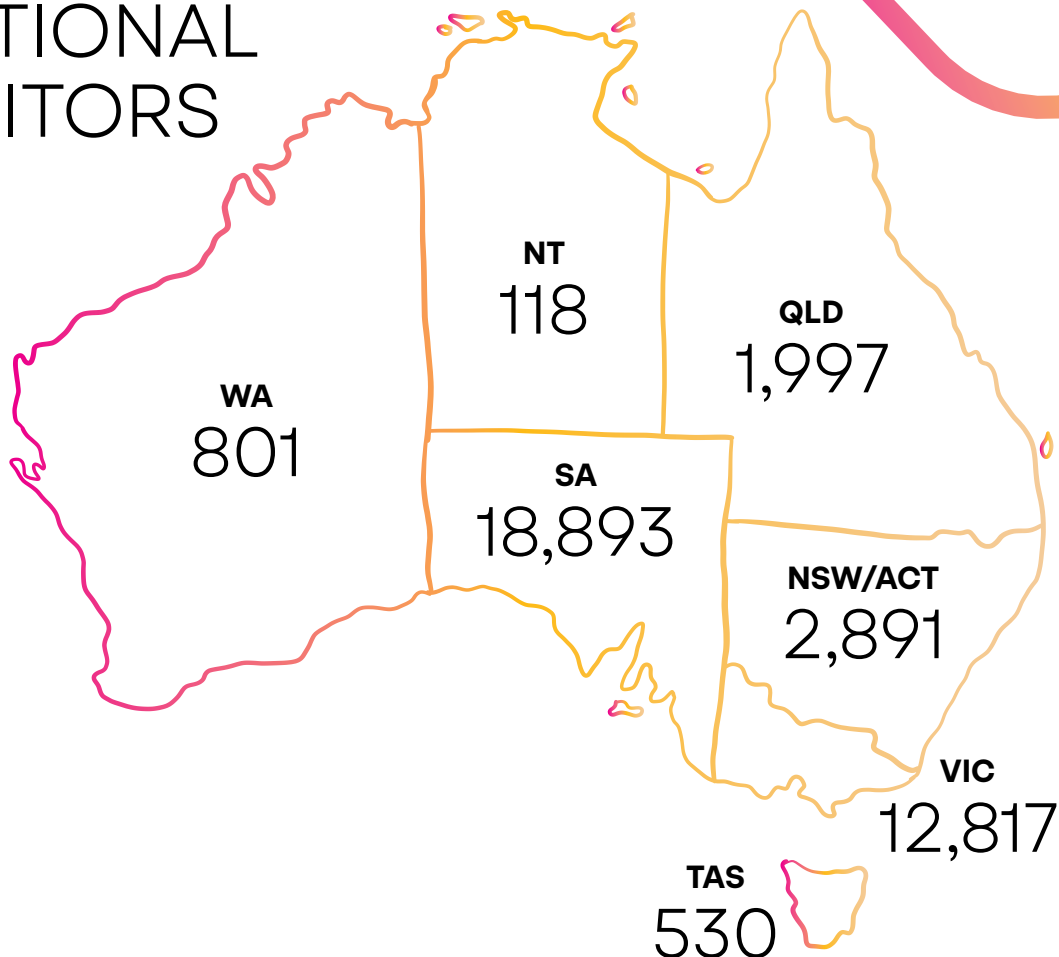
As visitors to the Council region are predominantly self-drive, the team are promoting touring routes, experiences and events that showcase the unique range of attractions on offer in Wattle Range designed to encourage longer stays.

Councils' future strategy includes support of a prosperous, vibrant and sustainable

regional tourism economy through continued development of experiences that reflect the regions strengths such as unique landscapes, wildlife, locally produced world class wine, food, and cultural heritage.



NATIONAL VISITORS





Bee-ing Amazing Flower, Rajat Shah.

Libraries & Gallery

Our libraries increasingly evolve as critical community spaces – where community groups access rooms and facilities, offering our patrons additional opportunities and access to new technologies.

As we adapt to the new 'norm' following the pandemic the shift to digital is transforming the physical environment into different types of spaces. Customers can access library services from anywhere, from their homes or from mobile devices.

Around 56% of our patrons access our resources digitally via the Libraries SA 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, where people can gather to exchange information, chat, learn new skills, meet people or just be part of a community.

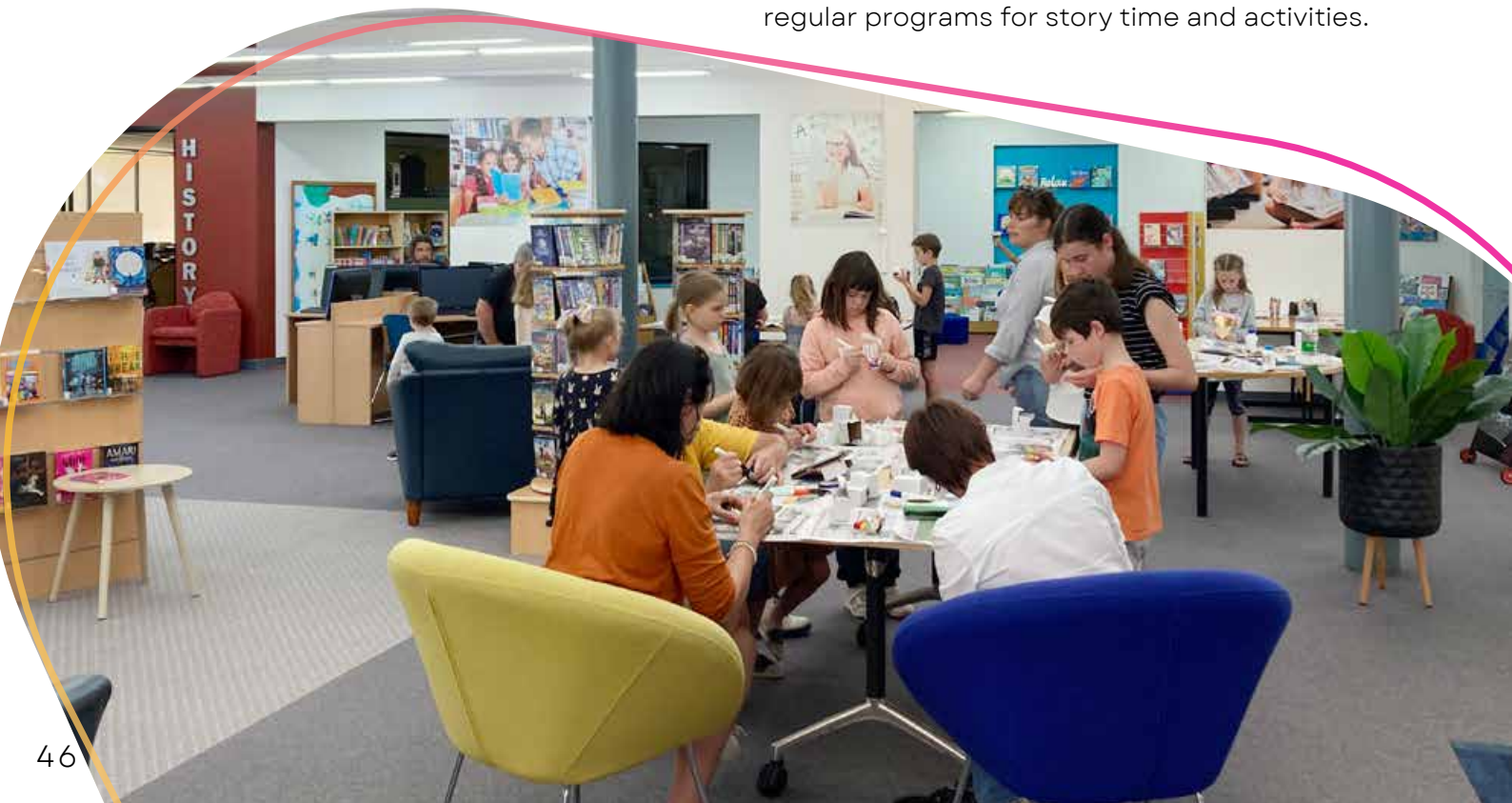
Attendance at our school holiday programs continue to increase and the atmosphere in the library is indicative of the engagement and fun. Technology is interspersed with the

bookshelves – with little spare space, with the Virtual Reality headsets activated, augmented drawing, the Switch and Xbox.

Over 2,600 attended the library each holiday period. Highlights included Mr Snottbottom the magician, clay with the Millicent Craft Group potters, art with Angus Patterson, Nintendo Switch competitions, the Escape Room and outreach activities at Tantanoola, Penola, Glencoe and Beachport

Youth Week was also launched at the Library with art, pizza and music; a fun time for all in attendance. Over the same weekend a mural was painted to be installed in the reading nook and a series of workshops were held with Araby McKenzie who successfully entered the Wattle Range Art Exhibition and has continued to develop her art practice.

The library continues to partner with Millicent Learning Together, as well as the regions' schools and kindergarten groups, to provide regular programs for story time and activities.



Similarly, partnerships with aged care facilities, agencies, tech savvy seniors, artist and author visits add to the vibrancy of the library and gallery.

Our seniors very much enjoyed the opportunity to experience Virtual Reality where they were able to walk at Lake McIntyre, take a spin at the Pines Enduro, walk up the Beachport Jetty or take part in the virtual Olympics - a Nintendo switch competition.

The monthly Book Group with Anne continues to be popular and new members have joined Wednesday's Crochet Club. The Lego club on Fridays is a popular place for children to be, exploring a theme that is set for them to develop. The Tech Savvy Seniors group has further expanded to include those in our community living with disability.

Over 2000 IT4U sessions, supported community members experiencing difficulties with technology; from printing using the wireless network to filling out and printing forms, licences, passports, leases etc.

This is a key critical enabler for many in being able to participate and communicate in everyday life.

Local History

An active and dedicated group of volunteers continue to collect, document, and scan the library's local history records.

History Month was celebrated in May and guest speaker Dr Karen Agutter spoke on her research and history of Work Camps post WW1.

Interestingly the local history collection holds a collection of photographs of migrant camps in our area which were donated to the Local History Centre by Mr Woodruffe. Dr Agutter was delighted to have access to this very valuable and rare collection.

A conversation with a local - Frank Brennan, was also very well received with over 60 people attending this History Month session.

Libraries at a glance

Library Loans	102,562
Library Visits	117,521
Loans per capita (Australian Libraries and Information Assoc. standard)	8.6
Public Computer Uses	5,300
Gaming/Technology Uses - VR Headsets	3,860
- Nintendo Switch and Xbox	1,222
School Holiday Activities Participants	3,900
Volunteer Hours Cataloguing History Collection	3,600

Sophie Tilley with judge Lisa Slade.



Millicent Gallery

The Millicent Gallery continues to attract quality exhibitors and visitors to the gallery, both locals and tourists, are continually surprised by the calibre of the exhibitions.

Highlights included Sarah Cunningham's photography and the SALA exhibition "The Nature of Resilience" a diverse group of 8, showcasing a variety of mediums.

Over 100 attended the opening of this exhibition which was supported by a strong Artist in Residences program, with artists freely giving of their time and expertise for two sessions a week, which were well attended.

The Wattle Range Photographic Exhibition was again a success, attracting submission of 328 digital images from 53 photographers across 11 categories.

For the Geltwood Festival in October the Gallery hosted internationally renowned quilter Rachele Denneney's exhibition of award-winning contemporary quilts, attracting many keen quilters and artists from across the Limestone Coast.

November is an important month in the Gallery, with the Wattle Range Art Exhibition, opening in front of around 200 guests.

This year the exhibition was judged by Dr Lisa Slade, Art Gallery of SA and Kaye Lawrence AM, internationally renowned textile teacher and professional.

Gallery at a glance



Exhibitions	7
Visitors	13,652
Entries to the Wattle Range Art Exhibition	189
Entries to the 2022 Wattle Range Photographic Exhibition	328
Photographers entered	53

They both spoke highly of the 189 entries, as well as the 70 student works entered by artists from Penola High School and St Anthony's Primary School, also reminding us how fortunate we were to have such a vibrant arts community.

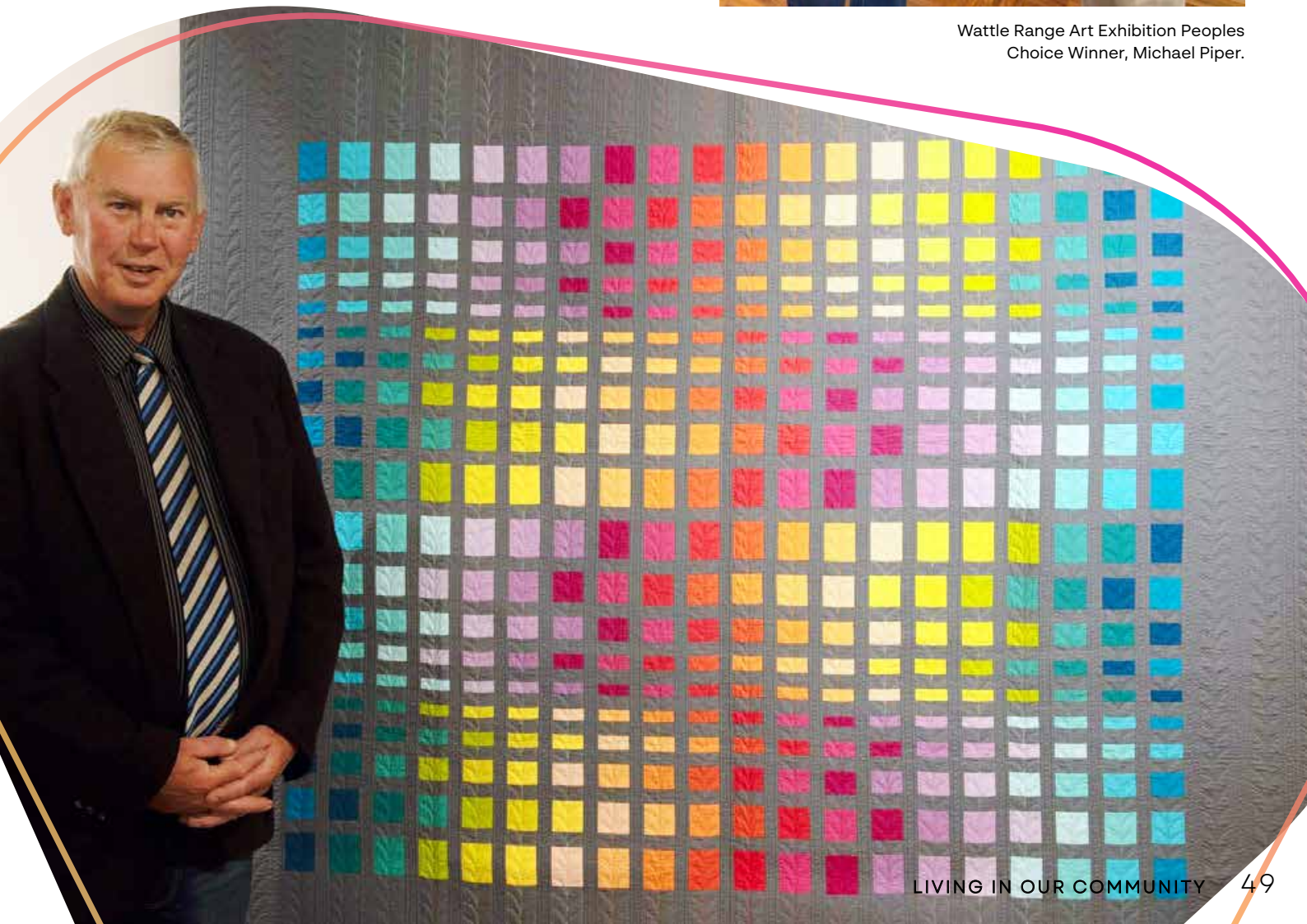
The judges commented on the quality of the youth entries, particularly that of Sophie Tilley who won the Youth award with her beautiful painting of 'Bolt' - the black and white family dog, and Angus Patterson who was runner-up. Awards were also made to Fraser from St Anthony's Primary and Jordan Dinnison from Penola High School.

Also featured this year were 'Millicent Weaves a Tapestry of Art', a joint exhibition celebrating the art and craft of the Millicent Community Art and Craft Group members and 'Nature Through the Artist's Eyes' curated by Julie McEwen, celebrating the diversity

of art and creativity through Wattle Range, introducing local artists from across the region - many who had not exhibited before.



Wattle Range Art Exhibition Peoples Choice Winner, Michael Piper.



Gladys Smith Early Learning Centre

Gladys Smith Early Learning Centre (GSELC) continues to have high attendance with wait lists for each room and with the fulltime equivalents for the past financial year hitting an all-time peak with 65 children in attendance on most days.

The Centre were successful in an application to increase their license to 74 children, which could be achieved without structural changes.

In August 2022 a new room was introduced – the Wombat room. This was a successful decision which has enabled the babies (under 1 years) and toddlers (1 to 2 years) to be split into 2 areas.

Education and care is now offered in four rooms– The Koala Room for children aged 0-1 year, the Wombat Room for children aged 1-2 years, the Wallaby Room for 2-3 years and the Emu Room for children aged 3-6 years.

Over the last year the Centre has continued to strengthen community connections on a regular basis, through excursions and incursions with local educational facilities, health professionals and working with Council and community members on local projects within our town.

The regular connections with the local kindergartens assist to form strong ties to ensure seamless transitions for children going off to kindergarten. 3 of the casual staff have also joined the kindergartens casual pool which is positive as it helps to further connect our local community and the children love to see staff at both sites. These staff also gain further skills and knowledge that they bring to GSELC.



Mrs Walker continues to provide music, drama and dance. The music experiences support children to develop an understanding and appreciation for the Arts, as well as opportunities for self-development and growth in confidence, physical skills, spatial concepts, language, and social skills.

Boandik Elder Aunty Michelle regularly visits the Centre. The children are currently working with Aunty Michelle on a collaborative 'Living Art' mural at the entry to the Centre supporting the connection between the Centre, Country and the community.

Through the sharing of song, stories and art, children, families and educators are all continuously building a strong sense of belonging, understanding, respect and the cultural strength of the local Boandik history, language and culture.



The Stephanie Alexander Kitchen Garden Program (SAKGP) continues to add another element to children's development, involving them in planting, caring and harvesting for produce and incorporating competence and development of cooking skills. Each morning the designated helper for the day chooses a friend and together they head to the dining/kitchen area to meet with the Cook to peel and chop potatoes and carrots for the lunch.

The children don the Stephanie Alexander aprons and have become very skilled at peeling. These opportunities are beneficial for children's sense of belonging, fine motor skills, social skills and friendships and responsibility while having fun together. The Centre cook also works with the Emu and Wallaby room

children to further their gardening skills each Wednesday or Friday afternoon. The Centre was chosen to be the SAKGP focus school for the month of September, with our children's learning being showcased on their website, shared table site and will be in their advertising literature in the future.

The children are active participants in their own learning and help to develop the centre policies and undertake risk assessments through taking part in real life experiences eg. fire building- making charcoal for drawing and cooking a range of snacks including dampers.

Roseangela Crispino has become a regular visitor this year, sharing with the children and staff the art of Italian cooking, demonstrating and supporting the children to be active participants in the making of handmade gnocchi and spaghetti.

These opportunities help to widen children's understanding of the world around them and expose them to other cultures and way of life. Capital works projects for 2022/23 included the up-grading project of the Koala Room and the fitting of the new white doors in the Koala and Wombat Rooms and bathroom area.

Servicing **163** children
from **125** families

With a Full Time
Equivalent average
of **60** children
per day

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.






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.	Commenced with the development of a master plan for the Lions Park Millicent.	10%
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.	Community Land Register review has commenced with the review of the list of Community Land allotments and commencement of the Penola Commonage Community Land Management Plan.	35%
1.1.3a Retrofit street lighting to LED, and mandate LED lighting for all new developments.	LED lights installed.	Council through the Local Government Association is seeking an offer from South Australian Power Networks (SAPN) for upgrade of lighting to LED, advocacy will continue in relation to this project.	20%
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.	Due to commence in 2025/26.	0%
1.1.4a Implement key elements of the Millicent & Penola Main Street Master Plans.	Main Street Master Plan Implemented.	Master Plan designs completed and detailed design concepts commenced.	15%




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.	Planning for the reviews of the Community Town Plans has commenced. Delivery of reviews to commence in 2023/24 with Mt Burr, Tantanoola and Southend.	10%
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 & properties of significance were recorded.	Beachport Heritage Review completed and a Heritage Code Amendment to be completed in 2023/24.	10%
1.2.2b Incentivise economic development, investment and growth through the implementation of appropriate planning code amendments.	Planning code amendments completed.	Planning consultant appointed and reviews have commenced of higher priority planning code amendments to be undertaken.	10%
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 applications have been received.	20%


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 & programs undertaken throughout the year including school holiday activities, virtual reality and augmented reality programs.	20% 
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 annual reviews of Art galleries will continue.	20% 
1.3.2b Promote and support the development of both private and public community art projects throughout the Council area.	Private and public community arts projects supported.	Support provided for sculpture Penola Town Square and public art painting Millicent.	20% 
1.3.3a Review, rationalise and develop a Playground Maintenance & Renewal Plan that is aligned with community needs.	Renewal Plan for Playgrounds developed.	Due to commence in 2025/26.	0% 
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 upgrade of the Koala Room at the Gladys Smith Early Learning Centre. Infant sleeping cots and blinds replaced.	20% 

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 the Wattle Range.	20% 
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 the Wattle Range.	20% 
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.	20% 

1.5 Support community events that are sustainable and provide longer term benefit to the community and 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.	Several events have been supported including funding for the Lights Up Festival Millicent and Penola Rodeo in addition to other ongoing events.	20% 

Key theme: Community Vibrancy and Presentation

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 & community clubs to maximise future infrastructure grant opportunities.	Grant opportunities created for sporting and community clubs infrastructure.	The following clubs were supported Beachport Golf Club, McLaughlin Park Sports Club, Glencoe Football Club and Southend Progress Association through the Council's Community Infrastructure Grants program.	20% 
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, replaced by the 'Play by the Rules' website which assists clubs in their governance issues. In addition, Council provides financial support to the Limestone Coast LGA (LCLGA) to fund the Active Communities Program which will assist in guiding clubs and sporting associations to better governance processes. This change is to take formal effect in 2023/24.	20% 


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.	No advocacy opportunities presented to date.	0% 
1.7.2a Advocate for and co-invest in the development of expanded telecommunications infrastructure.	Advocacy for telecommunications infrastructure.	Advocated with Telstra and other Limestone Coast Councils for implementation of additional mobile towers within the Council area. Grant proposal for installation of eight towers within Wattle Range has been prepared.	20% 

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	COMPLETED – Wayfinding Strategy has been developed and rollout of signage will occur in future years.	100% 
1.8.1b Develop a strategic management plan for the future development and enhancement of the Southern Ocean Tourist Park.	Strategic management plan developed.	New managers have been appointed to the Southern Ocean Tourist Park with future strategy to lease the facility in the longer term.	20% 
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.	Review of the SA Tourism Information Centre status has been commenced with completion of the accreditation requirement in 2023/24.	20% 

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 opportunities 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.	20% 



Bath Time, Nikki Kirkland.

OUR STREETS & PLACES

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Wattle Range
COUNCIL

Highlights

114 capital projects included in budget

\$2.63M spent on major projects

43.8kms of roads re-sheeted

500+ trees & 1,000s of bushes/shrubs planted

7,076 swimmers at the Penola Pool

Strategic Plan Achievements

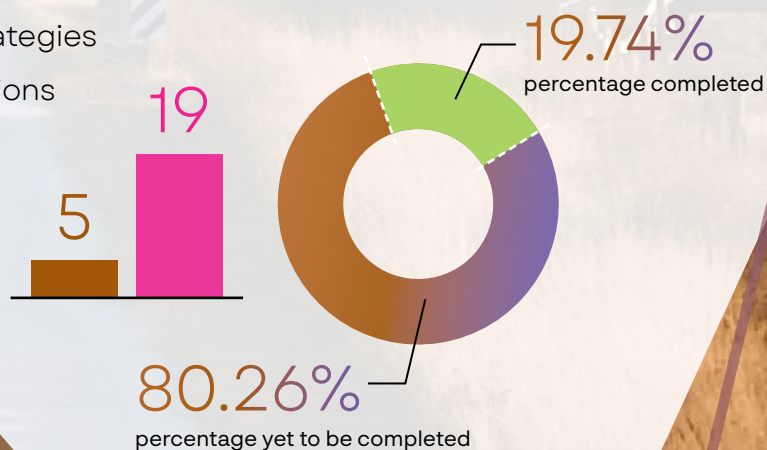


Infrastructure & Asset Sustainability

Provide functional, safe, fit for purpose assets that meet the changing needs of the community.

■ Strategies

■ Actions



Benchmark completion 20%

Capital Works

Council was focused on delivering the strategies contained within the Annual Business Plan with an emphasis on stimulating the local economy through major infrastructure development and investment in the Council area.

For the 2022/23 financial year, 114 capital projects were listed in the Annual Business Plan. These projects provide functional, safe, fit for purpose assets that meet the changing needs of the community. Council delivered a capital works program of \$14.32M.

Within this budget, \$7.11M was allocated for the renewal of a wide range of existing facilities and infrastructure. Council also committed \$1.28M for the upgrade of existing assets and \$5.92M on the acquisition of new assets. As of 30 June, 2023, Council had delivered 79% of the capital projects on the list.

Major Projects

Council has undertaken the following notable projects during 2022/23 to improve facilities for the community:

Millicent Depot Shed \$1.28M

Council undertook a significant expansion at the Millicent Depot. The Maintenance Shed is a progressive facility that offers 20m x 30m of undercover workspace to be utilised for servicing fleet vehicles and fabrication work.

The shed has a vastly improved layout designed to modernise safety work practices with a large overhead crane spanning the entire floor space and mobile hoists to assist in accessing all types of vehicles. The shed has been equipped with office space, toilet and wash facilities.

Council Service Centre \$380K

Council engaged LUCID Consulting Australia for detailed design for the electrical, hydraulic, mechanical and fire services for the building. Tonkin Consulting for the civil and structural detailed design and Mike Smith & Associates for the landscaping detailed design.

All these sub consultants have worked closely with Chapman Herbert Architects to complete all design documentation to provide Council with drawings and documentation required to call for tender.

Council has established a business partnership for the furnishing supply and fit out and has developed a working party to continue the ongoing consultation with staff.

Penola Stadium Roof Upgrade \$280K

Jointly funded by the Minister for Education

The Penola Stadium received an upgrade that included the removal and replacement of the stadium roof and insulation, including an improved air flow system for the warmer months. The female toilets have also been fully upgraded to include disabled access.



Wendy's Walk Stairway, Beachport \$200K

Hamlyn Wilson were engaged to undertake the construction and upgrade of Wendy's Walk. The project was completed at the end of April 2023, with the official opening well attended by locals, Council representatives and Wendy herself.

Dergholm Road Intersection Upgrade, Penola \$150K

Local contractor Teagle Excavations completed the upgrade at the Dergholm Road and Gordon Street intersection at the end of May 2023. The upgrade is to improve capabilities for heavy vehicle traffic.

Gladys Smith Early Learning Centre Koala Room Upgrade \$120K

A much-needed upgrade to the Centre's Koala Room, for children aged 0-1 years, included a new kitchen area, improved storage, new flooring and sound proofing.

Penola & Millicent Streetscaping Projects \$110K

Council appointed Sprutt to undertake detailed designs on the original concepts proposed for three street scape projects

by WAX Design. Penola's Church Street and Riddoch Street as well as Millicent's Glen Street all received full civil and detailed concept designs and budget estimates are now completed awaiting review.

Millicent Depot Access Gates \$75K

Three new automated gates have been installed at the Millicent Depot on each of the vehicle access points. The aim is to upgrade the site security and limit access by unauthorised people.

Tantanoola BBQ Upgrade \$15K

This project involved the dismantling of the existing facility and a portion of the shelter. A new BBQ was then installed with an extended servery area and the entire shelter reclad.

Mt Burr RV Dump Point \$15K

An RV Dump point was installed on Pettman Terrace in Mt Burr opposite the CFS shed for our many visitors to use.

Summary of Capital Projects Completed

Road Upgrades **\$426K**

- Dergholm Road / Gordon Street Intersection (955m²)
- Mount Burr Service Roads, Mount Burr (1.96km)

Roads Re-Sealed **\$860K**

18.5kms of sealed roads re-sealed

- Foster Street, Beachport
- Fourth Street, Beachport
- Lagoon Road, Beachport
- Furner Road, Furner
- Maaoupe Road, Maaoupe
- Stewart Street, Millicent
- Short Street, Millicent
- Plunkett Terrace, Millicent
- Old Kalangadoo-Penola Road, Kalangadoo
- V&A Lane, Penola
- Dergholm Road, Penola
- Portland Street, Penola
- Agricultural Bureau Drive, Tantanoola
- Surf Beach Car Park, Beachport
- Millicent Cemetery Car Park, Millicent
- RV Dump Point Access Road, Mount Burr
- Penola Cemetery Access Road, Penola

Roads Re-Sheeted **\$1.24M**

43.8kms of roads re-sheeted

- Range Road, Beachport
- Blow Hole Road, Beachport
- Legoes Road, Bray
- Cootes Road, Furner
- Thompson Road, Furner
- Bonneyside Road, German Flat
- Agars Road, Glencoe
- Tarqua Road, Glencoe
- Lamont Road, Glencoe
- Dows Road, Glencoe
- Stuckey Lane, Hatherleigh
- Gurneys Road, Hatherleigh
- Nangkita Road, Kalangadoo
- Yeates Road, Kalangadoo
- Magarey's Lane, Magarey
- Balls Road, Millicent
- Hanns Road, Millicent
- Mount Graham Road, Mount Burr
- Yangery Swamp Road, Nangwarry
- Seven Sisters Road, Nangwarry
- Julia Moore Road, Rendelsham
- Varcoe Road, Rendelsham
- Mount Muirhead Range Road, Rocky Camp
- Stony Road, Tantanoola
- Chant Road, Tantanoola
- Nitschke Road, Tantanoola
- Three Chain Road, Wepar

Footpaths **\$2.27M**

52.8kms of footpath constructed

- Railway Terrace West, Tantanoola
- Railway Terrace East, Tantanoola
- South Terrace, Tantanoola
- Railway Terrace, Beachport
- Lagoon Road, Beachport
- Beach Road, Beachport
- Somerville Street, Beachport
- Davenport Street, Millicent
- Bridges Street, Millicent
- Alexander Square, Millicent
- Mount Gambier Road, Millicent
- Brown Street / Thomas Drive Laneway, Mount Burr
- Adelaide Road, Millicent
- Coonawarra Rail Trail
- Greenrise Lake, Penola

Kerbing **\$109K**

654.8m of kerbing constructed

- Railway Terrace West, Tantanoola
- Thomas Drive Access Roads, Mount Burr
- Seventh Street, Millicent
- Aitken Street, Millicent
- Adelaide Road, Millicent
- Arthur Street, Penola

Carpark **\$15K**

1136m² of carpark in Railway Terrace, Beachport received a major upgrade

Parks & Gardens

A cool and wet spring and summer meant that our Parks & Gardens Team have had to spend more time slashing roadsides and mowing non-irrigated areas.

In addition to regular scheduled maintenance, the team have completed several major projects including:

- removal of ageing willow trees in the drainage reserve adjacent the CFS Shed in Millicent;
- installation of the new playground at the Millicent Swimming Lake (right);
- raised garden bed at the entrance statement in Penola;
- digging of a second pond at the southern turn-off to Penola; and
- planting of an Oak tree in each of our townships to commemorate the late Queen (bottom right).

Council has made a concerted effort to boost the tree canopy cover to offset some of the tree removals in the area. Along with street tree replacements, there is also a focus on parks and verges, to replenish the native vegetation. An estimated 500 trees and thousands of bushes and shrubs have been planted.

Right: Millicent local Alice Cruikshank instigated the Queen Elizabeth II commemoration plantings.



Millicent Saleyards

With cattle throughput numbers continuing a steady decline, Council resolved in March 2023 to survey the community to assist its deliberations regarding the future of the facility.

The survey was conducted over four weeks from the beginning of April 2023 and 257 responses were received. In addition, four written submissions were also presented.

Of the total 257 survey respondents, 134 (52%) responded that the Millicent Saleyards should stay open, and 123 (48%) that it should permanently close.

Council considered the results of the Future of the Millicent Saleyards survey at its meeting held on 13 June 2023 and after much deliberation, resolved to close the facility as of 30 June 2023.

A subsequent Special Council meeting was called on 29 June 2023, at which Council resolved to

resume spending on the Millicent Saleyards to meet the SafeWork SA requirements to:

- maintain the truck wash and allied effluent management system;
- allow for the transit of stock through 10 designated cattle yards + the dirt yards; and
- maintain associated activities which take place at the Millicent Saleyards (e.g. Rider Safe motorcycle training, drift car events, truck stop).

The 11 members of the Millicent Saleyards Advisory Committee were appointed by Council in August 2022 and they met on 6 occasions during the 2022/23 financial year.

Peekaboo, Erin Beggs.



Swimming Facilities

Millicent Swimming Lake

This free facility was available from late October 2022 through until the end of March 2023. Patrons enjoyed use of the popular inflatable obstacle course again this season, while it was moved between each of the Council Swimming facilities from 3 December 2022 to 12 February 2023 and set up for an additional day at the Swimming Lake for one of Council's School Holidays program events.



Penola Swimming Pool

The Penola Pool has once again been well utilised for public swimming, school swimming lessons, swim club training, and events and lap swimming.

With sufficient demand for usage and the ability to heat the water, Penola Pool opened for swimming lessons and swim club training from the beginning of Term 4 (October 2022). Public swimming commenced from 5 November 2022 and the season concluded on 28 March 2023.

Another successful Vacswim program was completed with positive feedback. The new Wulanda Recreation and Convention Centre in Mount Gamber opened mid swim season in December 2022, however with swimming lessons already booked for the season, along with the appeal of a smaller site with no entrance fee, this remained an incentive for locals and visitors.

During the peak of the season, there were 4 late nights, with 14 patrons enjoying the longer opening hours.

122 public opening days

Average **58** public patrons

24 days with **100+** swimmers

15 days with **< 10** swimmers

Total of 7,076 public patrons

Nangwarry Swimming Pool

The Nangwarry Pool opened to the public from 5 November 2022. As the water is not heated, the Nangwarry Pool opens only on days when the forecast temperature is 23 degrees and above.

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

84 public opening days

Average **20** public patrons

3 days with **100+** swimmers

25 days with **< 10** swimmers

Total of 1,716 public patrons

Swimming at a glance

Facility	2021/22	2022/23
Nangwarry	2,880	1,716
Penola	9,555	7,076

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 Plant & Equipment Asset Management Plan is in draft and due for adoption in 2023/24.	10%
3.1.2a Review the Swimming Facilities Strategic Plan every 4 years.	Review completed.	The review is to commence in 2023/24.	0%
3.1.2b Develop and implement the Cemetery Master Plan, considering future requirements and expansion options as required.	Development and Implementation completed.	Development of the master plan is scheduled to commence in 2023/24.	0%
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 2024/25.	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.	Various maintenance and management plans have been developed for the four schemes. Sprinkler heads have been replaced for Penola.	10%
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.	Constuction of new stock ramp completed, installation of ramps yet to be undertaken. Truck wash repairs are continuing. Saleyard operations have ceased due to falling throughput of stock. Transfer yards are continuing with an update to the operations occurring in 2023/24.	75%








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 significant roads that currently have high or proposed high future traffic usage.	Update of the Regional Transport Plan is completed.	Update and review to be completed in 2023/24.	0%
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.	Update and review to be completed in 2024/25.	0%
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 several segments of roads across the district.	20%



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 Highways and a number of Major Intersections.	Advocacy for the upgrade of state government roads.	Meetings with Department for Infrastructure and Transport (DIT) and contractors to discuss improvement of conditions on State Government roads.	20%

3.4 Plan for and optimise Councils 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 Building.	Repair and major replacement works have been identified in respect to the Civic and Arts Centre roof and air conditioning units in the Library. Detailed design works for replacement have been completed and works to be completed in 2023/24.	20% 
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.	Fees and charges for the halls have been reviewed to assist in increased patronage. Functions and events were promoted such as Millicent Markets that increased usage of the RSL Hall.	20% 
3.4.2a Review, improve, retrofit Council's halls.	Review completed and halls improved /retrofitted.	Capital works undertaken on Council facilities include the Rendelsham, Tantanoola and Kalangadoo Halls and the Penola Stadium.	20% 
3.4.3a Conclude the design, procurement and construction phases of the new Council Service Centre.	Design, procurement and construction completed for the Council Service Centre.	Detailed designs completed and tender documents prepared in order to undertake the procurement process.	20% 
3.4.4a Review the current public toilet facilities and identify opportunities for improvements, rationalisations and/or additions.	Review completed.	Throughout 2022/23 the following toilets were renovated with works to be completed in 2023/24, Greenrise Toilet Block, Arthur Street, Penola and Eyre Street Southend.	20% 
3.4.5a Develop a masterplan for the upgrade of the Engineering Depots.	Plan developed.	Millicent Depot Mechanical Shed upgrade is near completion. Preliminary designs for Beachport Depot Main Workshop upgrade has been completed.	20% 
3.4.6a Schedule the staged removal of asbestos from all Council buildings.	Staged Removal of asbestos from Council Buildings completed	Staging of asbestos removal from Council buildings has commenced. To date these removals are undertaken in conjunction with renovations/upgrades to Council buildings.	20% 

3.5 Plan for the expansion and replacement of Councils 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 & Coonawarra.	Options evaluated for the development of a walking/cycling trail.	Walking/bike trail between Penola and Coonawarra was completed. Interpretative signage to be installed in 2023/24.	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 to progress in 2023/24 around viability to progress the trail option.	5% 

KEEPING THINGS CLEAN & GREEN

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Highlights

31K visits to Council's waste disposal sites

25K drums collected through drumMUSTER program

3,868 animals registered

94% of dogs microchipped

355 Fire Safety Compliance letters sent



Wattle Range
COUNCIL

Strategic Plan Achievements

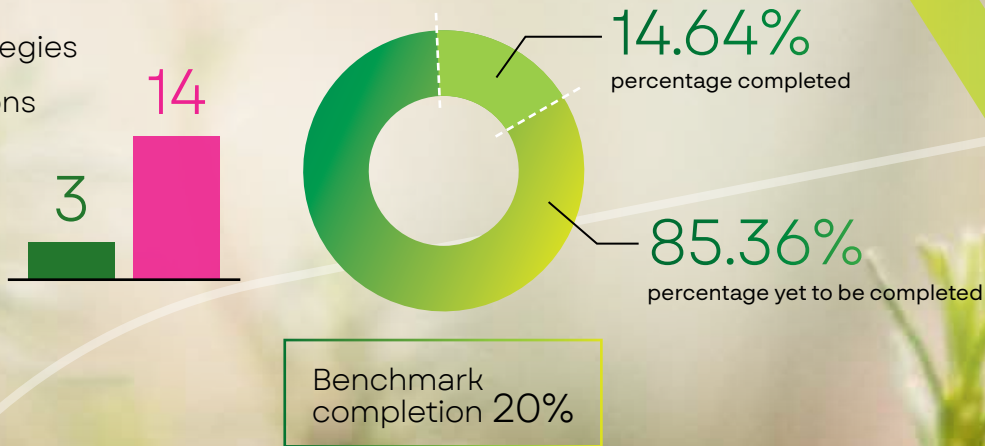


Environmentally Sustainable

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

Strategies

Actions



Waste Management

In 2022/23 Council's kerbside collection service provided 5,234 properties with weekly general waste collection and fortnightly co-mingled recycling collection.

Of these properties 4,288 are additionally provided with a green organics bin to recycle food and garden waste fortnightly.

The number of services has increased with newly built residential properties being provided with bin services if within collection zones.

KERBSIDE COLLECTION



General Waste Bin

Average bin weight: 12.25 kg

Total annual weight collected: 2,592.6 Tonne

Weekly participation rate: 80% general waste bins placed out each week



Recycling Bin

Average bin weight: 8.20 kg

Total annual weight collected: 760.2 Tonne

Fortnightly participation rate: 70%



Green Organics Bin

Average bin weight: 22.44 kg

Total annual weight collected: 1,317.1 Tonne

Fortnightly participation rate: 54%

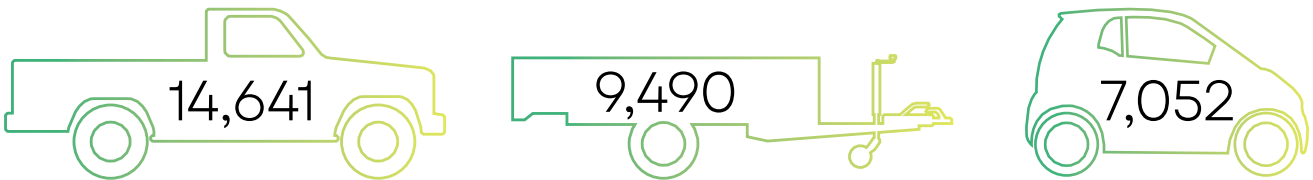
Recycling participation continues to slowly increase again growing by 2%, as it did in 2021/22. The average weight of recycling bins was the same as last year.

Fortnightly presentation of green organics bins has increased 5% from last year. Resulting in over an additional 100 tonne of food and organic material being diverted from landfill.

RESOURCE RECOVERY CENTRES & WASTE TRANSFER STATIONS

A total of 31,183 residents utilised the waste disposal sites.

Residents most frequently attended with a ute load of waste and recyclables to dispose of (14,641 visits), followed by those with a large trailer (9,490) and small boot loads of materials the least frequent (7,052).



Usage across all sites has increased by residents.

	MILLICENT	PENOLA	BEACHPORT	FURNER	GLENCOE
2021/22	14,485	5,541	2,269	1,549	1,521
2022/23	18,016	6,666	2,981	1,743	1,777

Waste Water Systems

Systems at a glance

Community Waste Water Management System connections by township:

Penola	816
Beachport	476
Kalangadoo	190
Southend	193

Waste Water Control

Aerobic Wastewater Treatment Systems	7
Worm Waste Treatment Systems	1
Septic tank installations	38
Beachport Sewer Connections	15
CWMS Connections	16

Total of 77 applications approved

Environmental Initiatives

Free Community Mulch Days

The annual program of free community mulch days in Penola and Millicent at the Resource Recovery Centre sites 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.

302 residents collected 596 loads of mulch over 9 free Community Mulch Days.

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 of waste at Beachport, Millicent and Penola waste disposal sites without the need for a waste disposal voucher.

Kitchen Caddy Roll Out

All properties with a green organics kerbside bin were delivered a kitchen caddy and rolls of compostable bin liners in March 2023.

The jointly funded project between Green Industries SA and Council was delivered by local community and sporting groups.

A total of \$6,500 was allocated between 13 groups who walked and delivered kitchen caddies with educational recycling information door to door.



This method engaged the community to take ownership of the project and encourage family and friends to utilise their new kitchen caddies.

Food scraps and compostable materials placed in kerbside green organics bins are sent to Van Schaiks Bio Gro to be recycled into soil conditioners and garden mulch.

This diverted just over 1,300 tonnes of organic material being sent to landfill in 2022/23.

DrumMUSTER

Penola and Millicent's larger Resource Recovery Centre support the provision of the drumMUSTER program. Residents are able to book appointments to return emptied agricultural and veterinary chemical containers for recycling. Large cages are provided onsite for storage until the national drumMUSTER program is able to collect and process the plastic containers for recycling.

In 2022/23 over 25,000 drums were collected through Council facilities. At Penola a total of 13,337 drums were collected & Millicent totalled 11,782 drums.

This program assists farmers in the disposal of large quantities of material and diverts a large amount of plastic going to landfill. Recycled drums are used to produce new drums for the industry.

Tourist Waste Skip Bins

During summer and holiday periods the coastal town of Beachport attracts an influx of visitors and Council has identified this heavily impacts the waste management facilities in the town. Historically additional collections of public place street litter bins had been arranged.

Due to increased popularity of caravans, camping and 4WD's street litter bins were being filled or overflowed with bagged rubbish. To provide a service that was more suitable to this type of waste and cost effective, Council trialled the first tourist waste skip bin in Beachport over the June long weekend and July school holiday period in 2022.

A general waste front lift skip bin was located at the Beachport Visitor Information Centre. Tourists were encouraged to utilise this free service for bagged waste to keep our public place bins available for daily use and still provide a local waste disposal option to assist in campsite clean-up.

Tourist waste skip bins were repeated in Beachport for 2022 Term 3 School Holidays including October Long Weekend and Term 4 Summer holidays. The skip bins were increasingly used and a positive impact on street litter bins observed, maintaining the appearance of the main streets.

Public consultation was conducted after multiple programs were held in Beachport, and the community determined moving forward the service was best located at the Beachport Council Depot.

During 2023 Term 1 school holidays and Easter the program was expanded to include Southend and was well received by the community. The new location in Beachport at the Council Depot was successfully utilised.

The initiative is planned to be continued for future holiday periods to encourage tourists to responsibly dispose of waste.

Health at a glance

Cases reported from Communicable Disease Control Branch in 2022/23:

Campylobacter	38
Influenza	52
Salmonella	6
Chicken Pox (Varicella Virus)	18
COVID-19*	424

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

General Inspectorate

Dog Statistics

- 3,868** animals registered
(3,622 dogs & 246 cats)
- 94%** of dogs are microchipped
- 56%** of dogs are desexed
- 90** dogs impounded
- 52** returned to owners before impounding
- 11** dogs rehomed to new owners
- 11** reports of dog harassment
(6 human / 5 other animals or dogs)
- 9** reported dog attacks (2 human / 7 animals)
- 41** barking dog complaints
- 34** wandering dog complaints

Top 5 most popular registered dog breeds in Wattle Range Council

- 644** Australian Kelpie + Kelpie X
- 374** Jack Russell + Jack Russell X
- 304** Border Collie + Border Collie X
- 266** Labrador + Labrador X
- 208** Maltese + Maltese X

General Inspectorate at a glance

EXPIATIONS

- 146** Dog
- 12** Fire
- 4** Parking cautions issued

BUSHFIRE SAFETY

- 162** stubble burning permits issued
- 28** permits to burn piles/hot works/campfires
- 355** 105F notices sent out
- 12** non compliances

ABANDONED VEHICLES

- 14** complaints received
- 2** vehicles impounded

LOCAL NUISANCE & LITTER

- 5** notices issued for nuisance abatement
- 2** expiations issued for non-compliance with nuisance abatement notices
- 11** complaints relation to unsightly properties
- 6** complaints in relations to illegal dumping
- 0** prosecutions



He - Posing with the eyes,
Me - Eyeing his poses! (Rajat Shah).

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.	Council's climate change action plan has been developed and will be reviewed in 2023/24. Implementation of the actions to progress.	20%
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.	A replacement schedule of groynes has been developed, grant application lodged for upgrade of seawall adjacent Harbourmasters Beachport but not successful.	20%
2.1.2b Retreat from coastal erosion at the Salmon Hole and Post Office Rocks and realign Scenic Drive around the Pool of Siloam Beachport.	Undertake realignment of Scenic Drive Beachport.	Meetings held with State Government representatives to advocate for coastal protection & support for the re-alignment of Scenic Drive Beachport. 2023/24 design works to commence on re-alignment of the road.	20%
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.	Four Hybrid vehicles have been purchased and an electric car ordered.	20%
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 planning to incorporate solar power in the design for the new Service Centre.	10%

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 Landscapes 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. Mt Burr Swamp restoration and revegetation continuing.	20%
2.2.1b Actively participate in environmental projects in the Council area including revegetations works, volunteering and coastal projects.	Environmental Projects participated in.	Environmental projects were discussed with the Limestone Coast Regional Landscapes Board (LCRLB).	5%
2.2.2a Lobby Department of Infrastructure and Transport (DIT) to construct the proposed groyne in the vicinity of the Beachport Jetty.	Lobbying undertaken.	Meetings held with State Government representatives to advocate for the construction of a groyne near the Beachport Jetty.	20%
2.2.2b Lobby the South East Water Conservation Drainage Board (SEWCDB), Department for Environment & Water (DEW) and Limestone Coast Regional Landscapes 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.	20%
2.2.3a Lobby Department for Environment and Water (DEW), the South East Water Conservation Drainage Board (SEWCDB) and the Limestone Coast Regional Landscapes 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.	20%

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.	20% 
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 construct a new waste transfer station at Beachport.	Design & 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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Wattle Range
COUNCIL



Highlights

6 Freedom of Information applications received

8,786 electors represented by **11** Elected Members

6 Training sessions attended by Elected Members

Allowances, Gifts and 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 reimbursements of expenses paid to Council Members during 2022/23 are shown in the table below:

Council Member	Allowance	Committees	Internet/ Telephone Allowance	Mayor Telephone Allowance	Travel Time Allowance	Reimbursement of Expenses	Grand Total
Cr Deb Agnew	\$15,268.75		\$300.00				\$15,568.75
Cr Chris Brodie	\$15,268.75		\$300.00		\$775.00	\$1,067.04	\$17,410.79
Cr Dean Burrow**	\$3,733.00						\$3,733.00
Cr Richard Cassidy*	\$11,535.75		\$300.00			\$486.72	\$12,322.47
Cr Emma Castine*	\$11,535.75		\$300.00		\$775.00	\$243.36	\$12,854.11
Cr Sharon Cox	\$15,268.75		\$300.00		\$454.00		\$16,022.75
Cr John Drew	\$15,268.75		\$300.00				\$15,568.75
Cr Peter Dunicliff***	\$18,152.68		\$300.00			\$760.21	\$19,212.89
Cr Kevin McGrath**	\$3,733.00						\$3,733.00
Cr Dennis Muhovics	\$15,268.75		\$300.00				\$15,568.75
Cr Moira Neagle***	\$16,202.00		\$300.00				\$16,502.00
Mayor Des Noll	\$61,075.00		\$300.00	\$1,200.00			\$62,575.00
Cr Dale Price	\$15,268.75		\$300.00		\$454.00		\$16,022.75
Cr David Walshaw*	\$11,535.75		\$300.00				\$11,835.75

* Term commenced November 2022

** Term ended November 2022

*** Served as Deputy Mayor

Committee Member Allowances

The Audit & Risk Committee comprises three Elected Members and two Independent Members, one of which is currently vacant. The Independent Member received an allowance of \$400 per meeting (July 2022 to November 2022) and then \$450 per meeting (November 2022 to June 2023).

Gifts Funded by Council

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.

The following table provides a summary of these gifts for the 2022/23 financial year:

Description of Gift	Recipients	Value For Each Individual
10 Year Service Award	4 Employees	\$100
20 Year Service Award	2 Employees	\$200
30 Year Service Award	1 Employee	\$300
Recognition of Service Farewell Gift*	2 Employees	\$250
Floral Arrangement (Bereavement)	1 Elected Member	\$100

* Farewell gifts are only provided by Council to Elected Members who have more than 15 years of accumulative service on Council and to employees who have attained 25 years of service.

Travel

There was no interstate or international travel for Elected Members or Staff in the 2022/23 financial year.

Council farewelled long time employee Cathy Bell in April 2023, after over 30 years of service.



Council Member Training & Development

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

Date	Attendees	Course	Course Content	Provider	Mandatory/voluntary
5 October 2022	Mayor Des Noll	LGA Training Standard - Information Session		Local Government Association of SA	Voluntary
25 & 26 November 2022	Mayor Des Noll Cr Emma Castine Cr Chris Brodie Cr David Walshaw Cr John Drew Cr Dennis Muhovics Cr Peter Dunnicliff Cr Deb Agnew Cr Dale Price Cr Richard Cassidy Cr Sharon Cox	Wattle Range Council Induction - Part 1	DAY 1 Induction as an Elected Member, Presentations by Directorates, Meeting Procedures DAY 2 Tour of Council Area	Wattle Range Council (In house)	Mandatory
31 January 2023	Mayor Des Noll Cr Emma Castine Cr Chris Brodie Cr David Walshaw Cr John Drew Cr Dennis Muhovics Cr Peter Dunnicliff Cr Deb Agnew Cr Dale Price Cr Richard Cassidy Cr Sharon Cox	Wattle Range Council Induction - Part 2	Budget, Finance, Strategic Plan, etc.	Wattle Range Council (In house)	Mandatory
7 February 2023	Mayor Des Noll Cr Emma Castine Cr David Walshaw Cr John Drew Cr Dennis Muhovics Cr Peter Dunnicliff Cr Deb Agnew Cr Dale Price Cr Richard Cassidy Cr Sharon Cox	Due Diligence Training	Introduction to the Legislative Framework for Elected Members including Role and Protections & Due Diligence Overview	Stevie Sanders - Local Government Risk Services	Mandatory
7 February 2023	Mayor Des Noll Cr Emma Castine Cr David Walshaw Cr John Drew Cr Dennis Muhovics Cr Peter Dunnicliff Cr Deb Agnew Cr Dale Price Cr Richard Cassidy Cr Sharon Cox	Planning 101	Development Assessment Presentation	Damian Dawson - Planning Chambers	Voluntary
17 & 18 February 2023	Mayor Des Noll	Behaviour & Civic (Mayor)	Effective Leadership, Public Speaking & Media, Meeting Procedures, Effective Meetings (Chairing Skills)	Local Government Association of SA	Mandatory
10 March 2023	Mayor Des Noll Cr Emma Castine Cr Chris Brodie Cr David Walshaw Cr John Drew Cr Dennis Muhovics Cr Peter Dunnicliff Cr Deb Agnew Cr Dale Price Cr Richard Cassidy Cr Sharon Cox	Integrated Strategic Management Planning and Performance Risk Management & Oversight Financial Management		Mark Davies (Local Government Association of SA)	Mandatory

Date	Attendees	Course	Course Content	Provider	Mandatory/voluntary
24 March 2023	Mayor Noll	2023 Annual State Conference – Reaching New Heights – Mayor	Inclusive Workplaces, Courageous Decisions, and How the challenges we face can breed an innovative, high performing culture	LG Professionals	Voluntary
12 May 2023	Cr Peter Dunnicliff – Deputy Mayor	Deputy Mayor’s Forum		Local Government Association of SA	Voluntary
30 May 2023	Mayor Des Noll Cr Emma Castine Cr Chris Brodie Cr David Walshaw Cr John Drew Cr Dennis Muhovics Cr Peter Dunnicliff Cr Deb Agnew Cr Dale Price Cr Richard Cassidy	Council Leadership Workshop	Building Effective Working Relationships	James Koch - CulturAlchemy (Local Government Association of SA)	Mandatory

Member Integrity and Behaviour

In 2022/23, in accordance with Schedule 4, Clause 1 and Clause 2 of the *Local Government Act 1999*, there were no contraventions of the Member’s behaviour requirements as outlined in Chapter 5, Part 4, Division 2 (Member behaviour) or Section 75G (Health & Safety duties).



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 Council's within this group are outlined as follows:

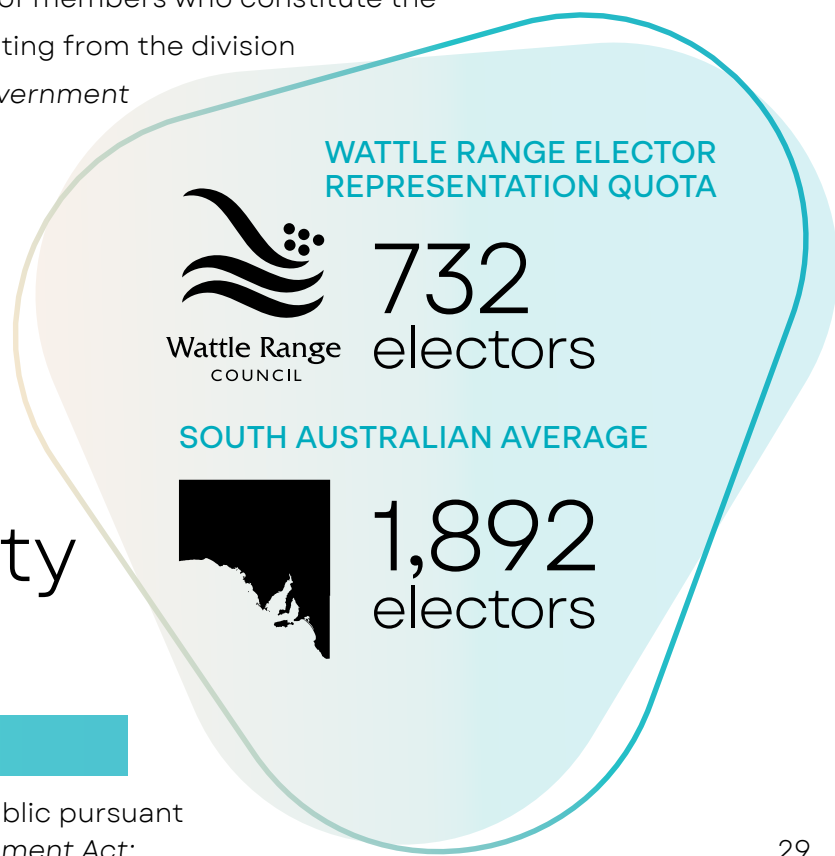
Council	Total Members (inc. Mayor)	Number of Electors	Representation Quota
Berri Barmera	9	7,500	833
Copper Coast	10	12,401	1,240
Light	10	11,201	1,120
Loxton Waikerie	11	8,231	748
Port Pirie	10	13,015	1,301
Wattle Range	12	8,786	732
Yorke Peninsula	12	9,095	757

Derived from information provided by the Electoral Commission of SA, Wattle Range Council has 8,786 electors represented by 11 Elected Members plus the Mayor. The representation quota was 732.

Local Government authorities throughout the state are placed in groups of similar size and type. Wattle Range Council is grouped with ten other Councils in this category in South Australia.

The statewide average representation quota for the reporting period was 1,892. 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.

Meetings & Confidentiality Provisions



Summary of Section 90 orders:

Total orders made to exclude the public pursuant to Section 90(2) of the *Local Government Act*: 29

Confidential Orders Pursuant to Section 91(7) of the *Local Government Act*

Orders to hold information in confidence (using s 91(7))	22
Orders that expired, ceased to apply or were revoked	12
Orders that remained operative at the end of the financial year	20

Reasons for Orders Pursuant to Section 90(2) of the *Local Government Act* to Exclude the Public:

Personal affairs (using s 90(3)(a))	3
Commercial advantage (using s 90(3)(b))	4
Commercial information of a nature (using s 90(3)(d))	3
Matters affecting security and safety (using 90(3)(e))	1
Maintenance of law (using 90(3)(g))	1
Legal advice (using 90(3)(h))	5
Litigation advice (using 90(3)(i))	4
Confidential information from a public authority (using 90(3)(j))	1
Tenders (using 90(3)(k))	22

Meetings & Confidentiality Provisions

Date	Subject	Orders to Exclude the Public - s90(2)	Orders to Hold Information in Confidence - s91(7)	Orders Remaining in Operation at EOFY
15/01/2019	Review of eligible Section 184 of Local Government Act – Sale of properties for unpaid rates			✓
09/04/2019	Verbal complaint report			✓
10/12/2019	Review of eligible Section 184 of Local Government Act – Sale of properties for unpaid rates			✓
10/12/2019	Unreasonable customer conduct			✓
14/09/2021	Freedom of Information application			✓
12/10/2021	New administration building – Architectural services			✓
09/11/2021	New administration building – Subconsultant services			✓
14/06/2022	Millicent saleyards upgrade – Tender evaluation report			✓
12/07/2022	Replacement of roof and walls at Penola Stadium	✓	✓	✓
09/08/2022	Purchase of two motor graders	✓	✓	
09/08/2022	Rymill Hall shed design & construction tender evaluation	✓	✓	
09/08/2022	Significant enforcement action - update	✓	✓	✓
09/08/2022	Wendy's Walk – Design & construction tender evaluation	✓	✓	
09/08/2022	Wheeled loader – Plant purchase	✓	✓	
05/09/2022	Beachport boat ramp pontoon replacement	✓	✓	
05/09/2022	Contract for Millicent depot shed	✓	✓	
05/09/2022	Evaluation of tenders and approval of a contractor for underground services	✓	✓	
05/09/2022	Millicent & Penola town centres streetscaping - Evaluation	✓	✓	
05/09/2022	Purchase of new tilt tray truck	✓	✓	
05/09/2022	Purchase of tractor mower and spray unit combination	✓	✓	
11/10/2022	Significant enforcement action - Update	✓	✓	✓
17/01/2023	Beachport Medical Centre	✓	✓	✓
14/02/2023	Confirmation of Minutes from Confidential Meeting of Council - 17 January 2023 (CM1009-CM1011)	✓	✓	✓
14/02/2023	Significant enforcement action - Update	✓	✓	✓
14/03/2023	Beachport Medical Centre	✓	✓	✓
14/03/2023	Coonawarra Rail Trail signage fabrication – Tender evaluation	✓		
14/03/2023	Planning consultancy – Tender evaluation	✓		
11/04/2023	2023 Annual review of confidential items	✓		
11/04/2023	Coonawarra Rail Trail signage fabrication – Tender evaluation	✓		
02/05/2023	Beachport Medical Centre	✓		
02/05/2023	Chief Executive Officer – Annual performance review	✓		
02/05/2023	Southern Ocean Tourist Park – REOI evaluation	✓	✓	✓
09/05/2023	Greenrise public toilet & rotunda lighting – Tender evaluation	✓		
13/06/2023	Arthur Street toilets – Tender evaluation	✓	✓	✓
13/06/2023	Front deck mower – Evaluation of tenders and approval	✓	✓	✓
13/06/2023	Review of Visitor Information Centre operating hours	✓	✓	✓
13/06/2023	Southern Ocean Tourist Park – Management Agreement	✓	✓	✓

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 and 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 Executive Leadership Team 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 like battery operated stand-up vibrating concrete screed. Council has also used the funding to improve safety documentation and accessibility to the operations teams by purchasing iPads.

Safety incidents are monitored and reported at both Executive Leadership Team (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.

Legal Fees

In the 2022/23 financial year Council incurred legal costs totalling \$200,366.

This was made up of:

Enforcement	\$100,375
Planning Advice	\$15,873
General Advice	\$25,287
Property Lease & Land	\$25,621
Native Title	\$6,025
Training	\$4,800
Human Resources	\$22,385

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.

	FEMALE	MALE	SALARY
Chief Executive Officer	1		\$202,093 - \$212,601
Directors	1	2	\$153,000 - \$164,980

Credit Card Expenditure

In the 2022/23 financial year the total expenditure via credit cards was \$83,797. A total of 5 cards are issued to employees with allocated limits, expenditure is tightly controlled 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.

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 2022/23 period.

Information Statement

Council has prepared an Information Statement as required by 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 2022/23 financial year.

These are summarised below:

Applications carried over from 2021/22	0
Applications granted full access	2
Applications granted partial access	2
Applications refused access:	
Refused under Schedule 2 of FOI Act	1
Determination incomplete (at 30 June 2023)	1

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. Under the policy, a request for quotation process is used for purchase values between \$25,000 and \$80,000 (excluding GST) and tenders are called for purchases above \$80,000 (excluding GST).

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.

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's By-Laws were reviewed in 2022/23 having regard to the competition principles.
- Council has adopted a Complaints Process for the Principles of Competitive Neutrality.
- No complaints were received in 2022/23.

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.

No Community Land Management Plans were consulted on through 2022/23 however, work has commenced on development of a Community Land Management Plan for both the Crown and Council land segments of the Penola Commonage area.

Throughout 2022/23 Council commenced Community Land Revocation processes for the following properties:

- Allotment 9, 22 Campbell Street, Millicent
- Lot 301 Cullens Road, Southend

Pursuant to the Local Government Act, a submission report has been prepared to the Minister for Local Governments consideration to revoke the community land status for the Campbell Street Allotment. In respect to the Cullens Street property a secondary round of public consultation will occur in 2023/24 prior to a formal decision being made to prepare a submissions report.

Council has been advised that during the 2022/23 year that the once Community Lands of Section 1032 and Allotments 51 & 52 Academy Drive/Short Street, Millicent, being the former "Italian Club" site Millicent has been placed on the open market for sale by Crown Lands.

In addition, Council has finalised the purchase from the Crown of 2 Fifth Street, Millicent (Section 989, Hundred of Mount Muirhead) to enable the realignment of property boundaries in this precinct.

Public Registers and Codes

REGISTERS

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

CODES

- Compliments and Complaints Handling Procedure
- Public Access to Council and Committee Meetings and Associated Documents Code of Practice
- Volunteer Code of Conduct
- Discretionary Procedures (Procedures at Meetings)
- Safe Environments Code of Conduct
- Corporate Standards for Employees

You've Got a Friend in Me, Erin Beggs.



Appendix 1 - Annual Financial Statements 2022/23



Wattle Range
COUNCIL





Wattle Range Council
Annual Financial Statements
2022 - 2023

General Purpose Financial Statements

for the year ended 30 June 2023

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Wattle Range Council

General Purpose Financial Statements

for the year ended 30 June 2023

Council certificate

Certification of Financial Statements

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

In our opinion:

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



Ben Gower
Chief Executive Officer

Date: 10/10/2023



Des Noll
Mayor

Date: 10/10/2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	20,481	19,617
Statutory charges	2b	420	396
User charges	2c	3,149	2,768
Grants, subsidies and contributions - capital	2g	798	629
Grants, subsidies and contributions - operating	2g	5,815	5,666
Investment income	2d	347	95
Reimbursements	2e	85	115
Other income	2f	322	373
Total income		31,417	29,659
Expenses			
Employee costs	3a	13,013	11,207
Materials, contracts and other expenses	3b	11,888	11,203
Depreciation, amortisation and impairment	3c	7,017	6,470
Finance costs	3d	271	226
Total expenses		32,189	29,106
Operating surplus / (deficit)		(772)	553
Asset disposal and fair value adjustments	4	(1,534)	(344)
Amounts received specifically for new or upgraded assets	2g	233	407
Net surplus / (deficit)		(2,073)	616
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	21,402	-
Total amounts which will not be reclassified subsequently to operating result		21,402	-
Total other comprehensive income		21,402	-
Total comprehensive income		19,329	616

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	11,335	12,839
Trade and other receivables	5b	1,382	1,816
Inventories	5c	415	394
Total current assets		<u>13,132</u>	<u>15,049</u>
Non-current assets			
Trade and other receivables	6	117	124
Infrastructure, property, plant and equipment	7	259,489	239,150
Total non-current assets		<u>259,606</u>	<u>239,274</u>
TOTAL ASSETS		<u>272,738</u>	<u>254,323</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8a	2,010	2,716
Borrowings	8b	357	420
Provisions	8c	2,468	2,140
Total current liabilities		<u>4,835</u>	<u>5,276</u>
Non-current liabilities			
Borrowings	8b	2,808	3,128
Provisions	8c	221	374
Total non-current liabilities		<u>3,029</u>	<u>3,502</u>
TOTAL LIABILITIES		<u>7,864</u>	<u>8,778</u>
Net assets		<u>264,874</u>	<u>245,545</u>
EQUITY			
Accumulated surplus		67,059	69,333
Asset revaluation reserves	9a	194,898	173,496
Other reserves	9b	2,917	2,716
Total council equity		<u>264,874</u>	<u>245,545</u>
Total equity		<u>264,874</u>	<u>245,545</u>

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
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	7a(i)	–	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
2022					
Balance at the end of previous reporting period		68,947	173,496	2,486	244,929
Net surplus / (deficit) for year		616	–	–	616
Total comprehensive income		616	–	–	616
Transfers between reserves	9b	(230)	–	230	–
Balance at the end of period		69,333	173,496	2,716	245,545

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates		20,468	19,504
Statutory charges		420	396
User charges		3,149	2,768
Grants, Subsidies and Contributions (operating purpose)		5,815	5,666
Investment receipts		347	95
Reimbursements		85	115
Other receipts		500	557
<u>Payments</u>			
Payments to employees		(13,354)	(11,176)
Payments for materials, contracts and other expenses		(11,865)	(13,247)
Finance payments		(271)	(226)
Net cash provided by (or used in) operating activities	10b	5,294	4,452
Cash flows from investing activities			
<u>Receipts</u>			
Grants utilised for capital purposes		798	629
Amounts Received Specifically for New/Upgraded Assets		233	407
Sale of replaced assets		386	163
Sale of surplus assets		50	1,184
Repayments of loans by community groups		7	7
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(6,011)	(4,521)
Expenditure on new/upgraded assets		(1,877)	(3,740)
Net cash provided (or used in) investing activities		(6,414)	(5,871)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from bonds and deposits		35	70
<u>Payments</u>			
Repayments of Borrowings		(411)	(464)
Repayment of lease liabilities		(8)	(10)
Net cash provided by (or used in) financing activities		(384)	(404)
Net increase (decrease) in cash held		(1,504)	(1,823)
plus: cash & cash equivalents at beginning of period		12,839	14,662
Cash and cash equivalents held at end of period	10a	11,335	12,839

Additional information:

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant 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
2019/20	\$3,756,816	\$4,367,514	- \$610,725
2020/21	\$3,891,737	\$3,745,312	+ \$146,425
2021/22	\$4,117,718	\$3,580,933	+ \$536,785
2022/23	\$4,929,648	\$3,777,306	+ \$1,152,342

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.

(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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(5) Inventories

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

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

Amounts 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% (2022, 3.009%)

Weighted avg. settlement period 1 year (2022, 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.

(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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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
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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

Council applied for the first time certain new standards and amendments to existing standards, which are effective for annual periods beginning on or after 1 January 2022. Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

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

Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2020-6: Amendments to Australian Accounting Standards – Classification of Liabilities as Current and NonCurrent

AASB 2020-6 defers the effective date for applying the requirements added to AASB 101 in AASB 2020-1 from annual reporting periods beginning on or after 1 January 2022 to annual reporting periods beginning after 1 January 2023, with earlier application permitted.

The adoption of the amendment did not have a material impact on the financial statements.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

Effective for annual report periods beginning on or after 1 January 2023.

AASB 2022-6: Amendments to Australian Accounting Standards – Non current Liabilities with Covenants.

Effective for annual report periods beginning on or after 1 January 2024.

AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback

Effective for annual report periods beginning on or after 1 January 2025.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

AASB 2014-10: Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture

Council has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and concluded that they will not have a material in the financial statements.

(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.

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

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	16,719	15,894
Less: mandatory rebates	(180)	(193)
Less: discretionary rebates, remissions and write-offs	(56)	(48)
Total general rates	16,483	15,653
Other rates (including service charges)		
Landscape levy	1,037	1,022
Waste Collection & Disposal	1,581	1,634
Community Wastewater Management Systems (CWMS)	1,307	1,246
Total other rates (including service charges)	3,925	3,902
Other charges		
Penalties for late payment	73	62
Total other charges	73	62
Total rates	20,481	19,617
(b) Statutory charges		
Development Act fees	243	230
Health and septic tank inspection fees	32	27
Animal registration fees and fines	138	134
Other licences, fees and fines	7	5
Total statutory charges	420	396
(c) User charges		
Aerodrome Fees	40	41
Beachport Boatramp	26	24
Cemetery Fees	166	149
Childcare Fees	1,669	1,420
Caravan Park Fees	849	748
Hall Hire	19	14
Livestock Saleyards	77	195
Rental / Lease Fees	110	128
Sundry	193	49
Total user charges	3,149	2,768

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

Note 2. Income (continued)

\$ '000	2023	2022
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	344	93
- Loans to community groups	3	2
Total investment income	347	95
(e) Reimbursements		
Private works	15	22
Other	70	93
Total reimbursements	85	115
(f) Other income		
Insurance & Other Recoupments	42	87
Sundry	280	286
Total other income	322	373
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	233	407
Total	233	407
Other grants, subsidies and contributions - capital		
Untied - Local Roads and Community	798	629
Total Other grants, subsidies and contributions - capital	798	629
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	4,930	4,640
Roads to Recovery	547	547
Supplementary Local Road Funding	269	-
Library and communications	33	40
Sundry	7	350
Coastal Protection	-	40
Green Waste	29	49
Total other grants, subsidies and contributions	5,815	5,666
Total grants, subsidies and contributions	6,846	6,702
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
State Government	6,846	6,702
Total	6,846	6,702
(ii) Individually significant items		
Grant Commission (Financial Assistance Grant) recognised as income	3,842	2,879

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.

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

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		10,292	9,359
Employee leave expense		1,454	919
Superannuation - defined contribution plan contributions	16	1,043	830
Superannuation - defined benefit plan contributions	16	116	146
Workers' compensation insurance		340	281
Income Protection Insurance		251	166
Less: capitalised and distributed costs		(483)	(494)
<u>Total operating employee costs</u>		<u>13,013</u>	<u>11,207</u>
Total number of employees (full time equivalent at end of reporting period)		139	134
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		24	25
Bad and doubtful debts		10	8
Elected members' expenses		270	251
Election expenses		68	15
<u>Subtotal - prescribed expenses</u>		<u>372</u>	<u>299</u>
(ii) Other materials, contracts and expenses			
Contractors		5,208	4,956
Energy		559	496
Legal expenses		192	198
Levies Paid to Government - Landscape levy		1,042	1,025
Sundry		138	41
Materials		1,539	1,776
Fuel		700	498
Insurance		635	543
Telephone		119	114
Water		120	118
Subscriptions		274	227
Financial Assistance		251	105
Licence Fees		518	572
Advertising		62	83
Postage		36	36
Registration		123	116
<u>Subtotal - Other material, contracts and expenses</u>		<u>11,516</u>	<u>10,904</u>
<u>Total materials, contracts and other expenses</u>		<u>11,888</u>	<u>11,203</u>

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

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Infrastructure		
- Sealed roads	1,586	1,390
- Unsealed roads	1,229	1,169
- Kerb & Gutter	362	328
- Stormwater	122	112
- CWMS	812	730
- Footpaths	415	333
Right-of-use assets	8	10
Plant and equipment	896	795
Furniture and fittings	11	14
Buildings	1,006	1,033
Structures	570	556
Subtotal	7,017	6,470
Total depreciation, amortisation and impairment	7,017	6,470

(d) Finance costs

Interest on loans	271	225
Interest on leases	-	1
Total finance costs	271	226

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	386	163
Less: Carrying Amount of Assets Sold & Disposed	(290)	(538)
Gain (loss) on disposal	96	(375)
(ii) Assets surplus to requirements		
Proceeds from disposal	50	1,184
Less: Carrying Amount of Assets Sold & Disposed	(1,680)	(1,153)
Gain (loss) on disposal	(1,630)	31
Net gain (loss) on disposal or revaluation of assets	(1,534)	(344)

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

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	100	237
Short term deposits and bills, etc.	11,235	12,602
<u>Total cash and cash equivalent assets</u>	<u>11,335</u>	<u>12,839</u>

(b) Trade and other receivables

Rates - general and other	828	815
Accrued revenues	28	8
Debtors - general	281	257
GST recoupment	165	299
Prepayments	92	439
Loans to community organisations	7	7
Subtotal	<u>1,401</u>	<u>1,825</u>
Less: provision for expected credit losses	(19)	(9)
<u>Total trade and other receivables</u>	<u>1,382</u>	<u>1,816</u>

(c) Inventories

Stores and materials	415	394
<u>Total inventories</u>	<u>415</u>	<u>394</u>

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

Note 6. Non-current assets

\$ '000	2023	2022
Trade and other receivables		
Receivables		
Loans to community organisations	117	124
Total receivables	<u>117</u>	<u>124</u>
<u>Total financial assets</u>	<u>117</u>	<u>124</u>

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

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	as at 30/06/22				Asset movements during the reporting period						as at 30/06/23			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	2,700	–	2,700	595	1,480	–	–	(2,207)	–	–	2,568	–	2,568
Land	3	10,332	–	–	10,332	–	–	(1,545)	–	–	3,157	11,944	–	–	11,944
Land - other	2	6,914	1,300	–	8,214	65	–	(135)	–	–	1,178	9,322	–	–	9,322
Infrastructure															
- Sealed roads	3	128,601	5,285	(43,758)	90,128	55	967	–	(1,586)	296	9,469	148,012	1,037	(49,720)	99,329
- Unsealed roads	3	28,691	3,060	(13,471)	18,280	21	1,231	–	(1,229)	9	1,849	34,947	1,260	(16,046)	20,161
- Kerb & Gutter	3	22,719	411	(9,734)	13,396	–	109	(12)	(362)	–	1,261	25,259	108	(10,975)	14,392
- Stormwater	3	12,203	886	(4,292)	8,797	–	55	(4)	(122)	105	811	14,291	158	(4,807)	9,642
- CWMS	3	41,274	88	(11,096)	30,266	–	23	(11)	(812)	–	2,784	45,139	24	(12,913)	32,250
- Footpaths	3	9,859	422	(4,325)	5,956	366	213	(4)	(415)	1,693	570	11,238	2,268	(5,127)	8,379
Right-of-use assets		30	–	(22)	8	37	–	–	(8)	–	–	67	–	(30)	37
Plant and equipment		–	12,804	(6,792)	6,012	718	1,506	(201)	(896)	37	–	–	13,519	(6,343)	7,176
Furniture and fittings		–	369	(274)	95	10	15	–	(11)	–	–	–	394	(285)	109
Buildings	2	143	20	(5)	158	–	–	–	(4)	–	–	143	20	(9)	154
Buildings	3	45,040	1,492	(14,947)	31,585	21	23	(23)	(1,002)	34	236	45,227	1,536	(15,889)	30,874
Structures	3	12,130	7,554	(6,461)	13,223	27	387	(35)	(570)	33	87	12,103	7,971	(6,922)	13,152
Total infrastructure, property, plant and equipment		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
Comparatives		319,763	28,859	(109,572)	239,050	3,740	4,521	(1,691)	(6,470)	–	–	317,936	36,391	(115,177)	239,150

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Valuation of Infrastructure, Property, Plant & Equipment

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.

Capitalisation Thresholds

	2023	2022
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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

CWMS	\$5,000	\$5,000
Office Furniture & Equipment	\$1,000	\$1,000
Other Plant & Equipment	\$2,000	\$2,000
Other Assets	\$1,000	\$1,000

Estimated Lives

<i>Plant, Furniture & Equipment</i>	2023	2022
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 8 years
Other Plant & Equipment	1 to 25 years	5 to 15 years

Building & Other Structures

Sub Structure	5 to 200 years	100 to 200 years
Super Structure	10 to 200 years	100 to 200 years
Roof	40 to 150 years	75 to 150 years
Services (Electrical)	30 to 80 years	30 to 60 years
Services (Fire)	10 to 40 years	20 to 40 years
Services (Hydraulics)	30 to 80 years	30 to 70 years
Services (Mechanical)	12 to 40 years	30 to 70 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	25 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	30 to 560 years	30 to 560 years
Unsealed Roads	30 to 140 years	35 to 175 years
Bridges - Concrete	80 to 100 years	80 to 100 years
Paving & Footpaths, Kerb & Gutter	15 to 100 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	60 to 80 years
Stormwater - Other	15 to 125 years	15 to 100 years
CWMS – Pipes	25 to 100 years	60 to 100 years
CWMS – Mechanical & Electrical	25 to 50 years	25 to 50 years
CWMS – Other	25 to 100 years	25 to 120 years

Other Assets

Various Other Assets	5 to 50 years	5 to 50 years
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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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.

Infrastructure

Unsealed road and Sealed road assets were valued by Council officers & Tonkins Consulting Systems 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.

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.

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.

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.

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

Note 8. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	1,028	–	1,696	–
Payments received in advance	443	–	365	–
Accrued expenses - employee entitlements	97	–	438	–
Accrued expenses - other	284	–	94	–
Deposits, retentions and bonds	158	–	123	–
<u>Total trade and other payables</u>	<u>2,010</u>	<u>–</u>	<u>2,716</u>	<u>–</u>

\$ '000	Notes	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(b) Borrowings					
Loans		355	2,773	411	3,128
Lease Liabilities	15	2	35	9	–
<u>Total Borrowings</u>		<u>357</u>	<u>2,808</u>	<u>420</u>	<u>3,128</u>

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

(c) Provisions

Annual Leave - (including on costs)	1,005	–	1,010	–
Long Service Leave - (including on costs)	1,463	221	1,130	374
<u>Total provisions</u>	<u>2,468</u>	<u>221</u>	<u>2,140</u>	<u>374</u>

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

Note 9. Reserves

\$ '000	as at 30/06/22		Transfers	Impairments	as at 30/06/23
	Opening Balance	Increments (Decrements)			Closing Balance
(a) Asset revaluation reserve					
Land	8,300	3,157	–	–	11,457
Land - other	–	1,178	–	–	1,178
Infrastructure					
- Sealed roads	61,817	9,469	–	–	71,286
- Unsealed roads	28,806	1,849	–	–	30,655
- Kerb & Gutter	3,466	1,261	–	–	4,727
- Stormwater	8,926	811	–	–	9,737
- CWMS	20,546	2,784	–	–	23,330
- Footpaths	5,789	570	–	–	6,359
Buildings	28,678	236	–	–	28,914
Structures	7,168	87	–	–	7,255
Total asset revaluation reserve	173,496	21,402	–	–	194,898
Comparatives	173,496	–	–	–	173,496

\$ '000	as at 30/06/22		Tfrs from Reserve	Other Movements	as at 30/06/23
	Opening Balance	Tfrs to Reserve			Closing Balance
(b) Other reserves					
Waste Management Reserve	1,471	1,667	(1,686)	–	1,452
Community Waste Water Scheme Reserve	1,003	760	(540)	–	1,223
Other Reserves	125	–	–	–	125
Land Development	92	–	–	–	92
Service Station	25	–	–	–	25
Total other reserves	2,716	2,427	(2,226)	–	2,917
Comparatives	2,488	2,438	(2,210)	–	2,716

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves (continued)

Purposes of reserves

Asset revaluation reserves

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

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.

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

Note 10. Reconciliation to Statement of Cash Flows

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

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

Total cash and equivalent assets	5	11,335	12,839
Balances per Statement of Cash Flows		11,335	12,839

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

Net surplus/(deficit)		(2,073)	616
Non-cash items in income statements			
Depreciation, amortisation and impairment		7,017	6,470
Grants for capital acquisitions treated as investing activity		(1,031)	(1,036)
Net (gain)/loss on disposals		1,534	344
		5,447	6,394
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		424	(362)
Change in allowances for under-recovery of receivables		(10)	(8)
Net (increase)/decrease in inventories		(21)	248
Net (increase)/decrease in other assets		20	16
Net increase/(decrease) in trade and other payables		(741)	(1,783)
Net increase/(decrease) in other provisions		175	(53)
Net cash provided by (or used in) operations		5,294	4,452

(c) Financing arrangements

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

Corporate credit cards	13	16
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.

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

Note 11(a). Functions

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

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Business Undertakings	982	997	2,032	2,636	(1,050)	(1,639)	(798)	(629)	20,288	27,527
Community Services	1,873	1,664	3,313	2,955	(1,440)	(1,291)	–	–	9,956	13,516
Culture	4	27	89	159	(85)	(132)	–	–	130	178
Library Services	45	42	545	573	(500)	(531)	33	40	2,361	3,207
Economic Development	59	184	1,058	936	(999)	(752)	–	–	147	204
Environment	70	222	3,290	691	(3,220)	(469)	–	89	41,892	22,196
Recreation	27	101	3,026	2,763	(2,999)	(2,662)	–	–	21,598	29,323
Regulatory Services	472	505	1,402	2,049	(930)	(1,544)	–	–	619	840
Transport & Communication	1,658	1,435	6,989	7,885	(5,331)	(6,450)	1,614	897	142,260	118,260
Governance Services	25,983	24,257	8,779	8,308	17,204	15,949	4,937	5,269	26,311	35,712
Unclassified Activities	244	225	1,666	151	(1,422)	74	29	–	7,176	3,360
Total Functions/Activities	31,417	29,659	32,189	29,106	(772)	553	5,815	5,666	272,738	254,323

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 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.

GOVERNANCE AND 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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 1.05% and 4.30% (2022: 0.30% and 1.05%).

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 0.480% (2022: 0.420%). 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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% (2022: 4.75% and 7.00%).

Carrying Amount:

Approximates fair value.

Liabilities - leases**Accounting Policy:**

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
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
2022					
Financial assets					
Cash and cash equivalents	12,839	–	–	12,839	12,839
Receivables	1,943	9	10	1,962	1,940
Total financial assets	14,782	9	10	14,801	14,779
Financial liabilities					
Payables	2,184	–	–	2,184	2,184
Current borrowings	615	–	–	615	420
Non-current borrowings	–	2,107	2,072	4,179	3,128
Total financial liabilities	2,799	2,107	2,072	6,978	5,732
Total financial assets and liabilities	17,581	2,116	2,082	21,779	20,511

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	0.00%	–	2.00%	–
Fixed interest rates	5.86%	3,165	5.86%	3,548
		3,165		3,548

Net fair value

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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 Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

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

Note 13. Financial indicators

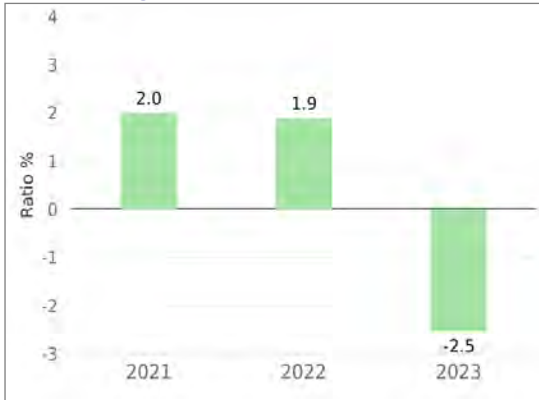
	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating surplus			
Total operating income	(2.5)%	1.9%	2.0%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	(16)%	(20)%	(19)%
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus			
Total operating income	(5.5)%	(1.5)%	1.5%
Adjustments to Ratios			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	(4)%	(11)%	(12)%
3. Asset Renewal Funding Ratio			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	82%	79%	74%
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

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

Note 13. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio

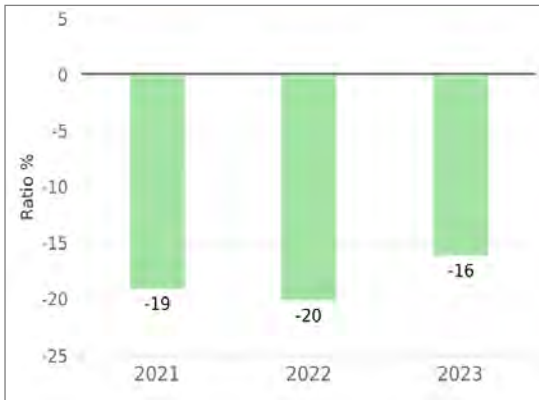


Purpose of operating surplus ratio

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

Commentary on 2022/23 result	
2022/23 ratio	(2.5)%

2. Net Financial Liabilities Ratio

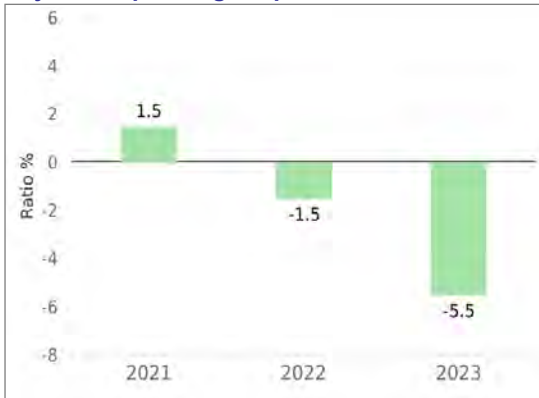


Purpose of net financial liabilities ratio

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

Commentary on 2022/23 result	
2022/23 ratio	(16)%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

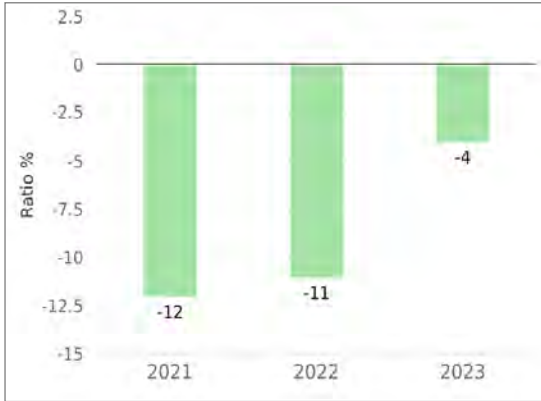
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2022/23 result	
2022/23 ratio	(5.5)%

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

Note 13. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



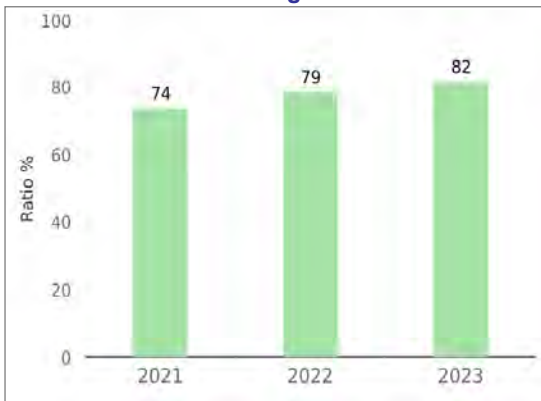
Purpose of adjusted net financial liabilities ratio

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

Commentary on 2022/23 result

2022/23 ratio (4)%

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

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

Commentary on 2022/23 result

2022/23 ratio 82%

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

Note 14. Uniform presentation of finances

\$ '000	2023	2022
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income		
Rates	20,481	19,617
Statutory charges	420	396
User charges	3,149	2,768
Grants, subsidies and contributions - capital	798	629
Grants, subsidies and contributions - operating	5,815	5,666
Investment income	347	95
Reimbursements	85	115
Other income	322	373
Total Income	31,417	29,659
Expenses		
Employee costs	13,013	11,207
Materials, contracts and other expenses	11,888	11,203
Depreciation, amortisation and impairment	7,017	6,470
Finance costs	271	226
Total Expenses	32,189	29,106
Operating surplus / (deficit)	(772)	553
Adjusted Operating surplus / (deficit)	(772)	553
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(6,011)	(4,521)
Add back depreciation, amortisation and impairment	7,017	6,470
Add back proceeds from sale of replaced assets	386	163
	1,392	2,112
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(1,877)	(3,740)
Add back amounts received specifically for new and upgraded assets	233	407
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	50	1,184
	(1,594)	(2,149)
Annual net impact to financing activities (surplus/(deficit))	(974)	516

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. 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
2023	
Opening balance	8
Additions to right-of-use assets	37
Depreciation charge	(8)
Balance at 30 June	37
2022	
Opening balance	18
Additions to right-of-use assets	–
Depreciation charge	(10)
Balance at 30 June	8

(b) Lease liabilities

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

\$ '000	2023	2022
Balance at 1 July	8	18
Additions	37	–
Payments	(8)	(10)
Balance at 30 June	37	8
Classified as:		
Current	2	8
Non-current	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	(8)	10
Total amount recognised in profit or loss	(8)	10

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. 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 (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

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

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

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 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. 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 deductible "insurance excesses", the amount of which varies according to the class of insurance.

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

3. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$292,039 (2022: \$240,288) 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. 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, 40 persons were paid the following total compensation:

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short-term benefits	3,565	3,103
Total	3,565	3,103

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	48
Planning and building application Fees	5	2
Total	48	50

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 \$61,738.21 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.

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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 2023, 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 2023, 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.

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

10/11/2023

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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 2022 to 30 June 2023.

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 2022 to 30 June 2023 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.

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

10/11/2023

Wattle Range Council

General Purpose Financial Statements

for the year ended 30 June 2023


Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Wattle Range Council for the year ended 30 June 2023, the Council's Auditor, Dean Newbery & Partners has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Ben Gowen
Chief Executive Officer



Michael Schultz
Presiding Member

Date: 10 October 2023

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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 2023, 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

10/11/2023

Appendix 2 - Limestone Coast Local Government Association Annual Report 2022/23



Wattle Range
COUNCIL



LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2022-23

Beachport Conservation Park | Mills Media Productions



Following the outcome of the Local Government Elections held in November 2022, I was appointed Interim President of the Limestone Coast Local Government Association (LCLGA).

Mayor Erika Vickery OAM, had been President of the Association for 8 years and on behalf of the Board, I thank her for her commitment to that role and the leadership that she provided. Erika gave her time selflessly to Local Government for over two decades and we thank her for her valuable contribution to the sector.

I would also like to acknowledge the contributions of Mayor Nunan, Mayor Rasheed, Mayor Excell and Mayor Sage as Board Members of the LCLGA from 2018 to 2022.

Following the Local Government Elections in November 2022 we welcomed five new Members being Mayor Kylie Boston, Mayor Liz Goosens, Mayor Lisa Ruffell, Mayor Patrick Ross, and Mayor Jeff Pope, who together with Mayor Des Noll and I comprise the Board of the Limestone Coast Local Government Association.

In February 2023 I was elected to the position of President with Mayor Des Noll OAM elected as Vice President.

Following our strategic planning workshop in March, key focus areas were waste management, housing with associated infrastructure issues such as water and power, coastal management including a regional coastal plan, roads and infrastructure, including Green Triangle Freight Action Plan, mobile blackspots and digital connectivity, regional growth, including visitor economy and sport.

Work continued on the reset of the Regional Economic Growth Strategy in conjunction with RDA Limestone Coast.

The LCLGA in partnership with the Office for Recreation, Sport and Racing have developed the Connected and Active Communities Project which will invest in initiatives that build on existing community assets to increase connections and activity for everyone.

During the past year the LCLGA has continued to work collaboratively towards our purpose to "collectively build stronger communities" and maintaining strong relationships with other stakeholders, being the South Australian Tourism Commission, Office for Recreation Sport and Racing, Regional Development Australia Limestone Coast, Local Government Association of South Australia, South Australian Government Departments and Agencies, the University of South Australia, the Australian

Federal Government and our member Councils. We appreciate your continued support.

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.

In June, the Executive Officer, Tony Wright, resigned to take on another role in our community and on behalf of the Board I wish to thank Tony for his contribution to the LCLGA over the past four years.

On behalf of the Board I thank the wonderful staff of the LCLGA, who work tirelessly for the Association and I also acknowledge the role Mr. Colin Byles, Interim EO, has played in stepping in whilst we recruit for the Executive Officer position.

I also acknowledge and thank my fellow Mayors, Elected Members and Chief Executive Officers for their support of the LCLGA so that we maintain the Limestone Coast as an outstanding region for liveability and economic sustainability.

On behalf of the Limestone Coast Local Government Association, I am pleased to present the 2022/23 Annual Report which includes an overview of the value we have delivered to our members and community during this period.

Mayor Lynette Martin (OAM)

President LCLGA



This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2022 to 30th June 2023 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:

- › District Council of Grant
- › Naracoorte Lucindale Council
- › Wattle Range Council
- › Kingston District Council
- › District Council of Robe
- › City of Mount Gambier
- › Tatiara District 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 Commonwealth Government and instrumentalities on regional basis for the general enhancement of the region.

THE LCLGA BOARD



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 (Prior to November 2022 South Australian Local Government Elections)

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Christian Greco
District Council of Grant	Mayor Richard Sage	Cr Gillian Clayfield
Wattle Range Council	Mayor Des Noll	Deputy Mayor Moira Neagle Cr Dale Price
District Council of Robe	Mayor Alison Nunan	Cr David Laurie
Kingston District Council	Mayor Kay Rasheed	Cr Jodie Gluyas Cr Chris England
Naracoorte Lucindale Council	Mayor Erika Vickery (OAM)	Cr Scott McLachlan Cr Craig McGuire
Tatiara District Council	Mayor Graham Excell	Cr Robert Mock

LCLGA Board Members (Post November 2022 South Australian Local Government Elections)

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Ben Hood
District Council of Grant	Mayor Kylie Boston	Deputy Mayor Megan Dukalskis
Wattle Range Council	Mayor Des Noll	Deputy Mayor Peter Dunnicliff (1st) Cr Moira Neagle (2nd)
District Council of Robe	Mayor Lisa Ruffell	
Kingston District Council	Mayor Jeff Pope	
Naracoorte Lucindale Council	Mayor Partick Ross	Deputy Mayor Monique Crossling
Tatiara District Council	Mayor Liz Goossens	Deputy Mayor Miles Hannerman

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2022-2023. Meetings are hosted by Constituent Councils on a rotational basis.

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 2023, Mayor Lynette Martin was elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Des Noll was elected as LCLGA Vice President.

During 2022-2023, the Executive Officer role was filled by Tony Wright up to the 16th of June 2023. Colin Byles was appointed LCLGA Interim Executive Officer upon Tony Wright's resignation.

Dean Newbery and Partners are the appointed Auditor.

LCLGA Staff

Staff Member		Position
Tony Wright	To 16th June 2023	Executive Officer
Colin Byles	From 16th June 2023	Interim Executive Officer
Tony Elletson		STARCLUB Field Officer Limestone Coast Regional Sporting Academy Coordinator
Kate Napper	From 17th January 2023	Destination Development Manager
Tamara North	From 7th September 2023 To 12th January 2023	Interim Destination Development Manager
Emma Herring	From 19th December 2022	Destination Development Coordinator
Paul Manfrin		Corporate Services Officer

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 (Prior to November 2022 South Australian Local Government Elections)

Council	LCLGA Representative
LGA Board	Mayor Erika Vickery Mayor Richard Sage (Proxy)
SAROC	Mayor Erika Vickery Mayor Richard Sage (Proxy)

Representatives (Post to November 2022 South Australian Local Government Elections)

Council	LCLGA Representative
LGA Board	Mayor Lynette Martin Mayor Des Noll (Proxy)
SAROC	Mayor Lynette Martin Mayor Des Noll (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.



Fringe Festival | City of Mount Gambier

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 2022-2023.

(The current appointments are listed, as of June 30, 2023)

LCLGA Roads and Transport Management Group

Representatives as of June 30, 2023

Current Appointment		Council
Mr Aaron Hillier		Tatiara District Council
Mr Abdulah Muhmud		City of Mount Gambier
Mr Daniel Willsmore		Naracoorte Lucindale Council
Mr Dave Worthley		Kingston District Council
Mr Peter Halton		Wattle Range Council
Mr Adrian Schutz		District Council of Grant
Mr Robert Moir		Robe District Council
Mr Tony Wright	To 16th June 2023	LCLGA
Mr Colin Byles	From 16th June 2023	

LCLGA Regional Waste Management Steering committee

Representatives as of June 30, 2023

Current Appointment		Council
Mr Peter Halton (Chair)		Wattle Range Council
Mr Daniel Willsmore		Naracoorte Lucindale Council
Mr Dave Worthley		Kingston District Council
Ms Barbara Cernovskis		City of Mount Gambier
Mr Aaron Price		District Council of Grant
Mr Rob Moir		Robe District Council
Mr Aaron Hillier		Tatiara District Council
Mr Tony Wright	To 16th June 2023	LCLGA
Mr Colin Byles	From 16th June 2023	

Tourism Management Group

Representatives as of June 30, 2023

Current Appointment		Council
Ms Nat Traeger (Proxy)		Kingston District Council
Ms Caroline Hill		Wattle Range Council
Ms Biddie Shearing		City of Mount Gambier
Ms Kelly Hutchinson		Tatiara District Council
Ms Rebecca Perkin		District Council of Grant
Ms Josie Collins		Naracoorte Lucindale Council
Ms Camille Lehmann		District Council of Robe
Ms Kate Napper	..	LCLGA
Ms Emma Herring	..	
Mr Tony Wright	To June 16, 2023	
Mr Colin Byles	From June 16, 2023	

LCLGA Audit & Risk Committee

Representatives prior to November 2022

Current Appointment		Council
Mayor Erika Vickery (Chair)		Naracoorte Lucindale Council
Mayor Richard Sage		District Council of Grant
Mr James Holyman		District Council of Robe
Mr Paul Duka		Wattle Range Council
Mr Tony Wright		LCLGA

Representatives after November 2022

Current Appointment		Council
Mayor Lynette Martin (Chair)		City of Mount Gambier
Mayor Des Noll		Wattle Range council
Ms Sarah Philpott		City of Mount Gambier
Mr Paul Duka		Wattle Range Council
Mr Tony Wright	To June 16, 2023	LCLGA
Mr Colin Byles	From June 16, 2023	

LCLGA Executive Officer Remuneration Committee

Representatives as of March 2023

Current Appointment	Council
Mayor Lynette Martin	City of Mount Gambier
Mayor Des Noll	Wattle Range Council
Ms Sarah Philpott	City of Mount Gambier

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 LC LGA to keep in touch with communities and contribute to new and existing initiatives.

During 2022-2023, LCLGA made or continued the following appointments to other organisations.

Green Triangle Freight Action Plan

Representatives after March 2023

Current Appointment	Council
Mayor Des Noll	Wattle Range Council
Mr Tony Wright	LCLGA
Mr Colin Byles	LCLGA

Southern Border Fire Coordination

Representatives after March 2023

Current Appointment	Council
Mr Ben Gower	Wattle Range Council

AC.Care

Representatives after March 2023

Current Appointment	Council
Mr Tony Wright	LCLGA

STRATEGIC OVERVIEW



The 2022-23 year was a year of stabilisation with a number of staff moving on and new staff coming on board in a number of different programs.

This led to a number of programs not being implemented/recommended till the second half of the year. There was an interval between when staff left and when new staff commenced.

The major projects of the Regional Growth Strategy and the Material Recovery Facility have progressed but still need a lot of work on the two projects to come to an outcome.

A Tender Brief for the Regional Growth Strategy has been developed and will be sent out in the new financial year.

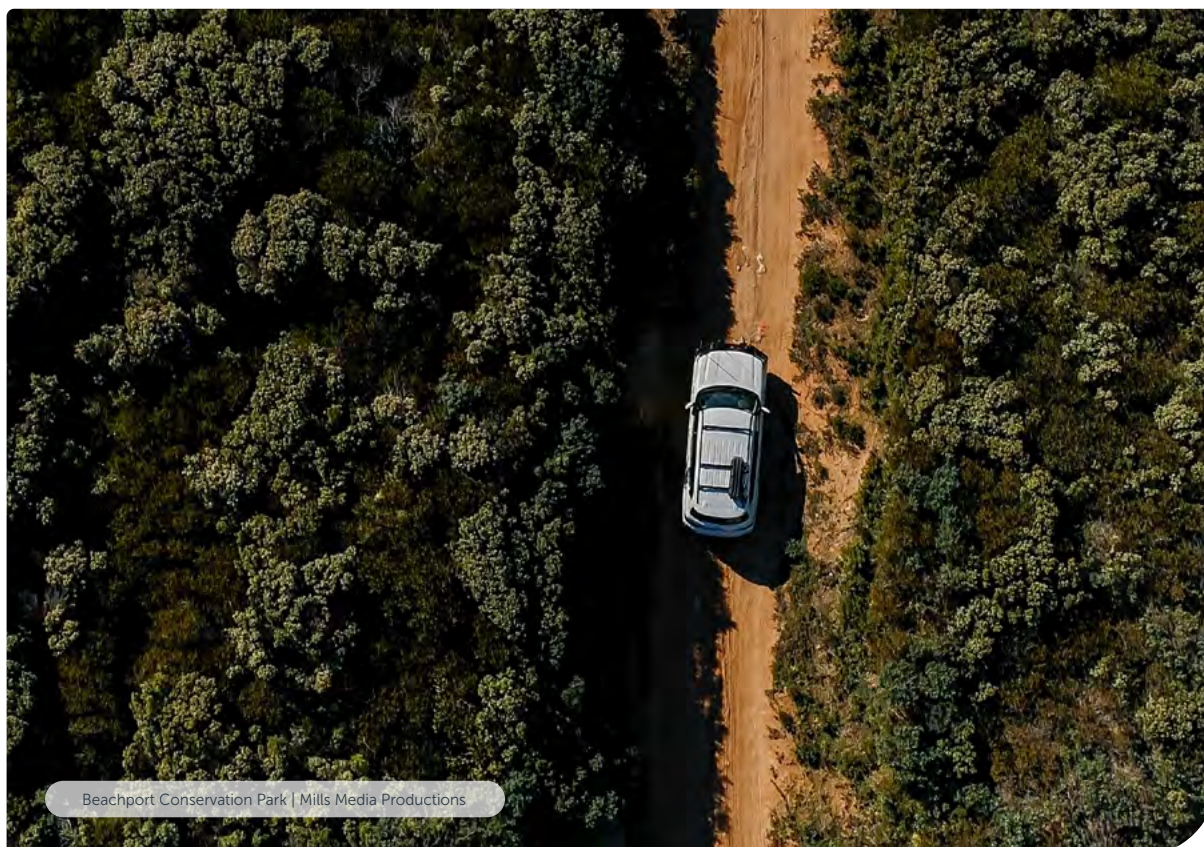
The Material Recovery Facility (MRF) project has had the first report delivered on the Risk Analysis Governance Model and now is being considered by the Council Chief Executive Officers.

The Destination Development Marketing Strategy is currently being implemented with a new Manager commencing in January 2023 after a period without a manager driving the strategy. The initial timeframe for the project was delayed for two years due to COVID.

A Strategic Plan Review reset workshop was carried out in March 2023 to review the current Strategic Plan. This was suggested as there were five new Mayors in the region after the November 2022 Council elections who wanted to engage in a new plan for the future if required.

As two Councils (Robe and Kingston) had to have supplementary elections for a Mayor and then unable to attend the workshop it was decided to move the review of the Strategic Plan to March 2024.

An Advocacy Agenda has been developed and has been used throughout the year to advocate with various Ministers, around the issues on the Advocacy Agenda.



Limestone Coast Regional Vocational Training

Access to post-school education is a critical resource in any community, especially in regional Australia, as we seek to build our economic capacity and provide genuine career paths for our youth who may wish to pursue careers in their home region.

The following issues have been identified and include: vocational training becoming increasingly more centralised and remote from the regions, a lack of local decision making in TafeSA on courses, alignment with needs and resource investment, the provision of vocational training does not seem to have a cogent strategy for our region and there seem to be a high reliance on the market to sort out the provision of services rather than a planned approach based on need and future requirements.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Develop a Vocational Training Strategy for each region. > Appoint a local, regional TafeSA Board, (similar to Landscape SA) made up of industry and regional representatives to ensure TafeSA's training reflects regional priorities. > Enable portability of TafeSA funds across state borders so students can easily cross the border for Tafe / vocational training. > Improve funding or more efficiently allocate funding for required vocational training 	<ul style="list-style-type: none"> > Minister Education > Member Mount Gambier > Member MacKillop > TafeSA Board > Regional employers – especially group training providers > Regional educators 	<ul style="list-style-type: none"> > Engage with SAROC to highlight regional vocational training as a priority and to influence and support their advocacy strategy – including Minister engagement > Brief and engage with local MPs, opposition and even cross border MP's in Western Victoria > Engage with Group Training Providers to ensure there is a strong evidence base for the advocacy
<p><i>* We note that SAROC has now picked up advocacy for Regional Vocational Education and to support the role of TafeSA in regional communities.</i></p>		

Sustainable Coastline and Infrastructure

The task of protecting and maintaining the Limestone Coast coastal assets is beyond the funding capacity of Coastal Councils. Recently at an LCLGA Board meeting, when discussing our support for the South Australian Coastal Councils Alliance (SACCA), the Board resolved that coastal and non-coastal Councils in the Limestone Coast would support SACCA, recognising that we all benefited from a healthy and sustainable coastline.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Provide investment in longitudinal studies into coastal environments for better modelling to support decision making. > Resource or reallocate resources to The Coast Protection Board to adequately undertake measurement and modelling to inform risk-based sustainable decisions on coastal strategies. > Increase funding & grant programs to address coastal community assets and infrastructure investment for the Coastal Councils in the Limestone Coast. 	<ul style="list-style-type: none"> > Minister Environment and Water > Coast Protection Board > Department for Environment and Water > South Australian Coastal Alliance (SACCA) 	<ul style="list-style-type: none"> > Auspice SACCA and engage in influencing priorities and directions > Direct communications with the Minister and department on priorities > Develop a Limestone Coast Regional Coastal Priorities Strategy > Brief local members on priorities (Councils reinforced by LCLGA)

Fire Prevention - In particular, funding to clear roadside veg.

Under the Local Government Act 1999, local councils in South Australia are responsible for managing, in an ecologically sustainable manner, many thousands of hectares of native vegetation on roadsides.

However, fire prevention, especially in road reserves, has a lack of clarity of responsibility and whilst planning may seem ok progressing to work has been problematic.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Clarify responsibilities under the Act (not departmental guidelines) for maintaining roadside vegetation on DIT Roads. > Provide sufficient funding and resources to ensure roadside vegetation is managed to reduce risks from wildfire. > Additional support from CFS to work with Councils to identify high-risk assets and preventative strategies, such as participating in controlled burns on agreed Council controlled assets. 	<ul style="list-style-type: none"> > Minister Environment and Water > Minister for Infrastructure and Transport > Zone Emergency Management Committee > Bushfire Management Committee > LGASA > Department Infrastructure and Transport > CFS 	<ul style="list-style-type: none"> > Direct communications with the Minister, CFS and DIT > Brief local members on priorities > Seek support from the Zone Emergency Management Committee > Identify and remove barriers to CFS and Councils collaborating on fire fuel reduction activities

Cross Border Commissioner

Communities have sought such a role for someone to advocate for and assist people living in cross border communities for decades. Mount Gambier MP Troy Bell tabled a motion in parliament over two years ago for the role to be created. This has been an agreed priority for some time for Limestone Coast Councils, and during Covid-19 the flow of information and representation with the SA Government compared to the information and representation from the Vic Border Commissioner has highlighted the need for a SA Cross Border Commissioner.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Establish a Cross Border Commissioner role for South Australia to improve the representation of Cross Board issues with the government and to remove barriers that cause an unnecessary burden. 	<ul style="list-style-type: none"> > Member Mount Gambier > Member MacKillop > Victorian Cross Border MPs > Victoria Cross Border Commissioner > Cross Border Call Out Advocacy Group 	<ul style="list-style-type: none"> > Support Local Members call for a Cross Border Commissioner > Direct communications with the Department of the Premier and Cabinet; and opposition > Brief local members on priorities

Housing For All

One of the biggest challenges facing the Limestone Coast is a lack of social and affordable housing, with each Council facing their challenges for social and/or affordable housing.

The issues are incentives to invest and financing risk, lack of builders and trades, grant and investment funding scale and the outsourcing of social housing is failing to meet demand in regional areas with the housing stock being poor.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Resolve the issues through a coordinated approach from agencies at all levels of government. > Explore tax and other arrangements to de risk private sector investment in regional housing. > Investigate and determine the backlog of maintenance on Housing SA properties and steps required to address the problem. > Support the development of a Regional Housing Strategy. > Support changes in funding models to allow smaller regional projects to access grants and financial support. 	<ul style="list-style-type: none"> > Minister Human Services (State) > Department Infrastructure and Transport > Minister Housing & Minister Homelessness, Social & Community Housing (federal) > Member Mount Gambier > Member MacKillop > Member Barker > Construction Industry (local & state) > Master Builders SA 	<ul style="list-style-type: none"> > Recognising that a lot of good work has already been done by our members and it is now also elevated at SAROC. Our role, therefore, is one of reinforcing and supporting and not seeking to undermine or reset the work already being done. > Direct communications with the relevant Minister and Departments – as agreed with members > Brief local members on priorities (Councils reinforced by LCLGA) > Support LGASA in the development of a Regional Housing Policy and their advocacy > Seek more flexibility when we identify more restrictions for regional initiatives/ investments

An effective Green Triangle Freight Action Plan

The Green Triangle Freight Action Plan is a Victorian and SA State Government Plan. The purpose of the Plan is to develop a transport infrastructure investment and regulatory framework to address the growing freight requirements of the region. Victoria has dominated the governance and process and consequently gained the lion's share of the benefits from the funding from the Plan.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Lead the review of the GTFAP to ensure effective and clear governance responsibilities, creating a clear term of reference and balanced outcomes. 	<ul style="list-style-type: none"> > Minister for Infrastructure and Transport > Green Triangle Freight Action Group > Department Industry and Transport > Victorian Government > Victorian Local Government areas > National Heavy Vehicle Regulator > Green Triangle Forest Industries Hub > Local industries that rely on cross border freight 	<ul style="list-style-type: none"> > Direct communications with the Minister and DiT > Brief local members on priorities (Councils reinforced by LCLGA) > Work with DiT to improve the governance and operations of the Green Triangle Freight Action Plan > Engage with Western Victorian Councils to ensure a balanced outcome is achieved.

Priority Roads Funding

A recent review of the Limestone Coast Roads Database has identified over \$27 million in priority road work upgrades over the next five years. However, we expect that based on historical funding, the Limestone Coast Region will be around \$10m short of the needed funding to upgrade our priority roads based on the recently updated Limestone Coast Road Transport Plan.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Improve and increase Federal and State government funding for priority regional roads based on regional priorities > Review the changes to the SLRP process to ensure individual projects are linked to regional road priorities > Improve feedback loops on grant applications for continuous improvement. 	<ul style="list-style-type: none"> > Local Government Transport Advisory Panel > LGA SA > State and Federal Ministers > DiT > Grants Commission 	<ul style="list-style-type: none"> > Direct communications with LGTAP and LGASA > Brief local members on priorities (Councils reinforced by LCLGA)

Water Management Security and Assets

The Limestone Coast region has a network of drainage & bridge systems designed to move surface water from the land to enhance agricultural productivity. The drainage scheme, which commenced in the mid-1800's, has seen the installation of over 800 bridges and culverts across the Limestone Coast.

This infrastructure, which is valued at more than \$200 million, is currently not being renewed or maintained adequately.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Commit to maintenance and upgrade of bridge & drainage infrastructure 	<ul style="list-style-type: none"> > Minister for Infrastructure and Transport > Minister Environment and Water > Minister Primary Industries and Regional Development > Department for Environment and Water > South East Water Conversation and Drainage Board > Department Primary Industries and Regions 	<ul style="list-style-type: none"> > See if this is a state issue via the Regional LGA's > Direct communications with Ministers > Brief local members on priorities (Councils reinforced by LCLGA) > Seek a briefing from the South East Water Drainage Board. > Engage with the South East Water Drainage Board on priorities

Building the Region's Economic Capability

The Limestone Coast Regional Growth Strategy highlights that a well-coordinated, collaborative, and strategically focused effort can set the Limestone Coast region on the path to deliver a 20 per cent lift in economic performance, adding \$700 million in growth annually and more than 5,700 new jobs by 2026.

The Strategy highlights six priority areas:

1. Invigorate the working-age population
2. Building on the region's competitive advantage in agribusiness
3. Capturing employment opportunities in growing sectors like healthcare and social assistance
4. Supporting the development of a vibrant business ecosystem

5. Region-wide collaboration to develop a more coordinated tourism market
6. Securing investment to deliver regional infrastructure priorities enabling growth.

The Limestone Coast is seen as being remote from Adelaide and Melbourne. Other areas of the state, with less opportunity for growth, are attracting funding to support flagging economies.

The opportunity for accelerated growth and increased contribution to the states GDP in the Limestone Coast is largely ignored by State and Federal Government. We routinely receive less per capita funding than other parts of the state.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Provide a more balanced allocation of state funding to the Limestone Coast and a recognition of the significant untapped opportunity the region represents to the state. > Encourage government (State and Federal) to support projects in safe seats. 	<ul style="list-style-type: none"> > Minister for Primary Industries and Regional Development > Department Treasury & Finance > Member Mount Gambier > Member MacKillop > Member Barker > Regional Development Limestone Coast 	<ul style="list-style-type: none"> > Facilitate the refreshment of the economic growth strategy with a wide community and business engagement strategy. > Engage with local members and provide evidence of the growth opportunities. > Run economic growth forums for the region > Highlight the disadvantage of having safe conservative seats

Mobile Phone Blackspot and Internet Connectivity

Mobile Phone Blackspots currently exist along several main freight and commuter corridors in the Limestone Coast. Lack of adequate mobile phone coverage & internet connectivity leaves drivers and farmers at risk, communities & businesses without connection and tourism opportunities missed.

We note that SAROC has now picked up advocacy for Mobile Phone Blackspot funding.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Ensure all Limestone Coast routes and communities are up to modern standards from Limestone Coast residents, transport providers and tourists > Provide significant investment in partnership with the federal government to identify black spots and ensure priority coverage 	<ul style="list-style-type: none"> > Member Barker > Minister Communications, Urban Infrastructure, Cities and the Arts > Minister for Infrastructure and Transport (state) > Member Mount Gambier > Member MacKillop 	<ul style="list-style-type: none"> > Engage with SAROC to highlight mobile phone blackspot & internet connectivity as a priority > Brief and engage with local MPs to obtain support > Explore the possibility of a Regional Priority Plan

DESTINATION DEVELOPMENT PROGRAM



Blue Lake Warwar | As We Wander

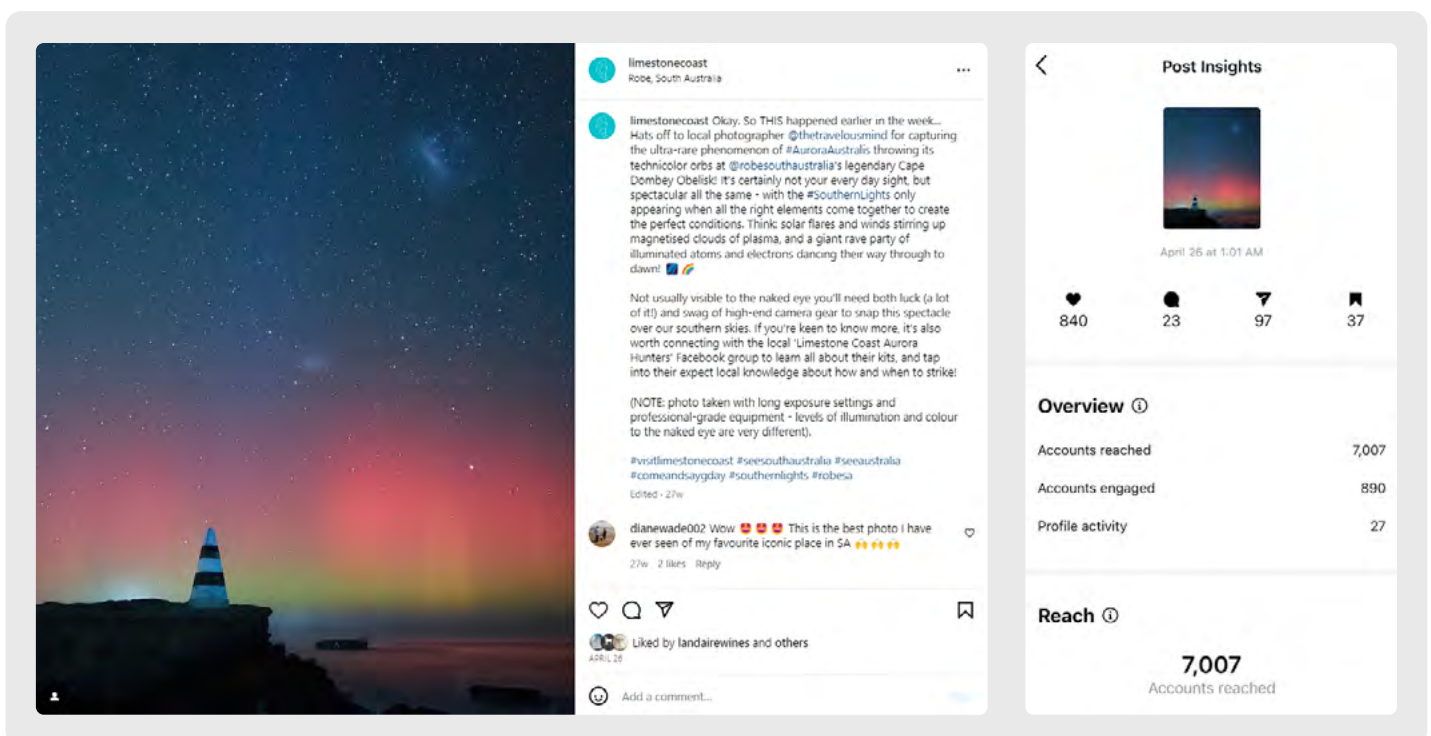
Limestone Coast regional tourism activities are focused on the strategic priorities outlined in the Limestone Coast Destination Development Strategy 2020-2025 and include Marketing, Visitor Servicing, Events, Experience Development, Governance and Collaboration, Industry Capability and Promote the Value of Tourism.

The Limestone Coast Local Government Association (LCLGA) continues to champion the Destination Development Program despite setbacks from staff changeover and the lasting impacts of COVID-19 interruptions on the tourism sector. The need to pivot from the approved strategy has meant that the timings listed against the 149 actions are no longer current. As a result, the strategy continues to be reviewed and adapted to suit the new state of play.

With a new Destination Development Manager appointed in January 2023 (following a brief hiatus) alongside a new Destination Development Coordinator (started December 2022), the priority was to re-engage with industry and reinforce tourism best practices as the sector emerged post COVID-19 and international borders reopened.

Progress has been made across many areas in the strategy, including developing industry capability, connecting the local industry, and marketing, bolstered by additional funds from the South Australian Tourism Commission to allow for increased activity.

The LCLGA invested in digital storytelling to promote the Region to high-value target markets, which proved to be highly effective as social media reach across Instagram and Facebook achieved over 1,000,000 million engagements, and the destination website (visitlimestonecoast.com.au) saw over 43,000 unique visitors to the site and 82,000+ page views.



A top performing Instagram post on @limestonecoast social media channel with total reach of 7,007 people.



Billboard in Coleraine, Victoria promotes Limestone Coast region



Limestone Coast in the spotlight at SA Caravan & Camping show



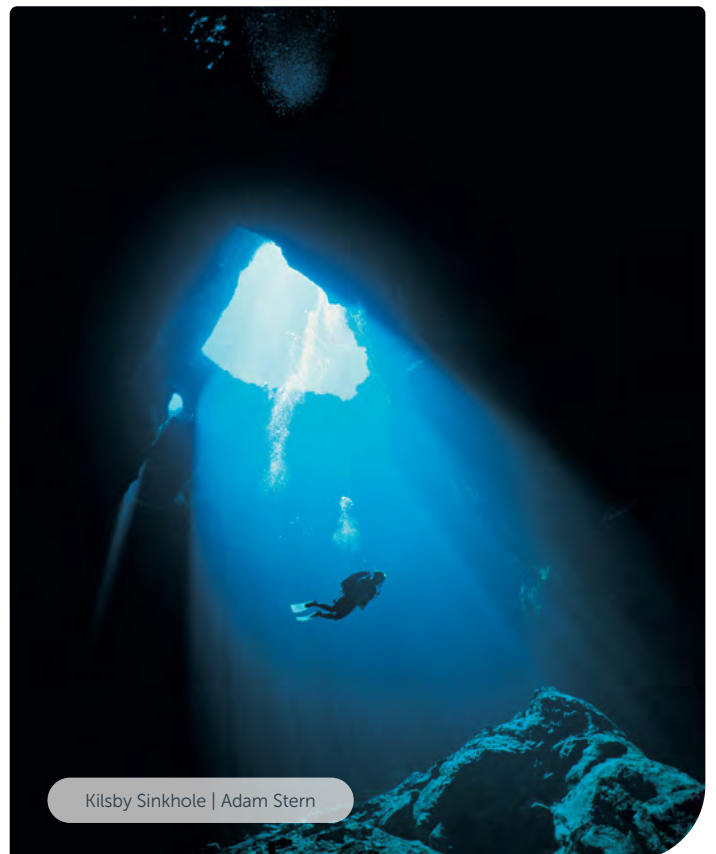
Destination Development Manager represents Limestone Coast at Australian Tourism Exchange

Investment in seasonal marketing activities also helped position the Region in front of prospective interstate visitors with print and digital media collaborations chosen to complement our digital storytelling efforts.

A focus on local industry collaboration saw two industry events held in collaboration with the South Australian Tourism Commission, providing a chance for operators to meet the new Destination Development team.

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. Participating in Australia's premier tourism trade event, the Australian Tourism Exchange saw the Limestone Coast positioned in front of 30 international markets, with pitch appointments held with 65 buyers to drive visitation to the Region.

A cross-border collaboration with West Wimmera Council, Southern Grampians Council and Great Ocean Road Regional Tourism saw the Limestone Coast promoted at the SA Caravan & Camping Show as part of a Melbourne to Adelaide Touring Route stand.



Kilsby Sinkhole | Adam Stern

Program Engagement


Digital Storytelling

visitlimestonecoast.com.au

82,500+
Page views

44,000
Unique visitors

377 LEADS
to Limestone Coast businesses
via Australian Tourism Data Warehouse



Destination Website

5 NEW BLOGS
published

6 CONSUMER DIRECT E-NEWSLETTERS
to potential visitors

@limestonecoast


453 posts shared

1.1 MILLION+ SOCIAL MEDIA REACH
(ORGANIC)

#visitlimestonecoast 6,639 X

Local hashtag engagement

AMPLIFIED TO A FURTHER 8 MILLION+



Seasonal Marketing

LARGE FORMAT BILLBOARDS
Coleraine & Nhill, Vic

114k cars
138K
potential visitors

Regional Express Airlines collaboration

REACH 330K PASSENGERS + 105K ONLINE

Caravanning Australia collaboration

50,000+ READERSHIP

Caravanning Australia Magazine Advertorial Autumn 2023 Edition

Official Limestone Coast Visitor Guide

50,000 CIRCULATION
across metro Adelaide and greater SA

Truly Aus Inflight Magazine Editorial Dec-Jan Edition

Industry Collaboration

Tourism Industry Facebook Group

580+ MEMBERS
Representing approx. 80% operators in region

LCLGA sharing 3-5 updates per week

QUARTERLY WORKING GROUP MEETINGS with Councils

SA Caravan & Camping Show
Adelaide

22,800+ ATTENDEES
cross-border collaboration promoting Adel to Melb touring route itineraries

2 Limestone Coast Industry Networking Events hosted
Robe & Mount Gambier

112 TOURISM OPERATORS ATTENDED

ATDW PROFILE GROWTH
60 new Limestone Coast listings on Australian Tourism Data Warehouse
Feb-June 2023

Australian Tourism Exchange
Gold Coast

65 INTERNATIONAL BUYER APPOINTMENTS
from key markets including India, Asia, Europe & US



LIMESTONE COAST SPORTING PROGRAMS

Academy athlete Jessica Holman. Jessica is the Number 1 ranked Junior Disc Golfer in Australia.

Connected and Active Communities Project

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 will identify 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 will connect and leverage traditional and non-traditional networks to bring communities together and positively impact physical activity participation rates through locally tailored solutions.

The CAC Project will ultimately invest in initiatives that build on existing community assets to increase connections and activity for everyone.

The LCLGA is extremely pleased to be one of only 2 organisations statewide the ORSR has chosen to partner with to initially deliver the CAC Program.



Football match between Kongorong and Port McDonnell

Limestone Coast Regional Sporting Academy (LCRSA)

In partnership with the Office for Recreation, Sport and Racing and the 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 sixth year of the LCRSA was launched in October 2022. We were pleased to welcome back Hockey SA, Tennis SA, SASI Cycling, Swimming SA, Mount Gambier Pioneers, SA Country Basketball and Athletics SA as official partners of the Academy, and were 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.

We inducted 88 athletes into the Academy for the 2022/23 iteration.



Academy athletes at an Academy Injury Prevention Education session with presenter and physiotherapist Angela Willsmore

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), and High level testing at the University of SA's High Performance Centre in Adelaide.

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 and Testing. 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.



Academy Athlete Chloe Peacock at the National Schools Netball Championships in Perth. Chloe is seen here accepting her award for being selected in the National Schools Team

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

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. We have had an Athlete selected in the Netball All Australian Squad in the U/15's.

Our cycling athletes continue to go from strength to strength, with 2 winning National Championship Gold, whilst we had 4 athletes represent the State at the National titles, 3 of these athletes had never before been on a track bike before we identified them in our programs talent ID testing.

We look forward to adding 5 new females into our cycling program with a specific Female focus program being adopted this year to attempt to raise the profile of the sport amongst female athletes.

Our Tennis athletes had the amazing opportunity to spend some time in Adelaide at the newly renovated Memorial Drive. The athletes were coached by Tennis Australia coaches, including Sandon Stolle winner of 2 Grand Slam doubles titles.

Our Basketball program again produced multiple state representatives and 4 of these athletes were part of the National Identification Squad.

Once again our Hockey program supplied multiple State Team members at various age levels and our Swimming program had 2 athletes swim National Championship qualifying times.

We also support the Number 1 ranked junior Disc Golfer in the Country. There are plenty more success stories that can be seen on our Facebook page; <https://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.



Academy Athletes and National Track Cycling Champions Kai Arbery and Niel Van NieKirk show off their new National Champion Coloured Uniform with Academy Cycling Coach Robert Mann

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2023



Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2023

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 2023 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.


Colin Byles
ACTING EXECUTIVE OFFICER


Mayor Lynette Martin
President

Date: 19/10/23

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Local Government Council Contributions	2	872,812	807,383
Other Contributions	2	40,000	42,783
Other Income	2	70,477	42,127
Project Income	2	378,478	496,035
Total Income		<u>1,361,767</u>	<u>1,388,328</u>
EXPENSES			
Operating Expenses	3	222,086	212,600
Employee Costs	3	504,459	667,725
Project Expenditure	3	698,544	606,471
Total Expenses		<u>1,425,088</u>	<u>1,486,795</u>
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(63,321)	(98,467)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(63,321)</u>	<u>(98,467)</u>

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 2023

		2023	2022
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	779,029	648,360
Trade and Other Receivables	4	<u>11,329</u>	<u>66,147</u>
Total Assets		<u>790,358</u>	<u>714,507</u>
 LIABILITIES			
Current Liabilities			
Trade & other payables	5	42,461	87,723
Provisions	5	44,775	89,972
Other Liabilities	5	<u>392,569</u>	<u>160,859</u>
Total Current Liabilities		<u>479,805</u>	<u>338,553</u>
 Non-current Liabilities			
Provisions	5	<u>658</u>	<u>2,737</u>
Total Non-current Liabilities		<u>658</u>	<u>2,737</u>
Total Liabilities		<u>480,463</u>	<u>341,290</u>
NET ASSETS		<u>309,895</u>	<u>373,217</u>
 EQUITY			
Accumulated Surplus		<u>309,895</u>	<u>373,217</u>
TOTAL EQUITY		<u>309,895</u>	<u>373,217</u>

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 2023**

	Notes	Accumulated Surplus \$	TOTAL EQUITY \$
2023			
Balance at end of previous reporting period		<u>373,217</u>	<u>373,217</u>
Net Surplus / (Deficit) for Year		(63,321)	(63,321)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		309,895	309,895
2022			
Balance at end of previous reporting period		471,684	471,684
Net Surplus / (Deficit) for Year		(98,467)	(98,467)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		<u>373,217</u>	<u>373,217</u>

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 2023

		2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts from Members		872,812	774,281
Other Receipts		523,958	645,966
Payments		<u>(1,266,101)</u>	<u>(1,543,464)</u>
Net Cash provided by (or used in) Operating Activities	6	130,669	(123,217)
 CASH FLOWS FROM INVESTING ACTIVITIES		 <u> </u>	 <u> </u>
Net Cash provided by (or used in) Investing Activities		-	-
 CASH FLOWS FROM FINANCING ACTIVITIES		 <u> </u>	 <u> </u>
Net Cash provided by (or used in) Financing Activities		-	-
 Net Increase (Decrease) in cash held		 <u>130,669</u>	 <u>(123,217)</u>
 Cash & cash equivalents at beginning of period		 <u>648,360</u>	 <u>771,577</u>
Cash & cash equivalents at end of period	4	<u>779,029</u>	<u>648,360</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Income recognition

The 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 2023

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	4.05% (2022 3.56%)
Weighted average settlement period	1 year (2022, 1 year)

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

7 GST Implications

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

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

8 Leases

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	2023	2022
Notes	\$	\$
NOTE 2: INCOME		
Local Government Council Contributions		
City of Mount Gambier	236,678	221,489
District Council of Grant	108,865	96,987
Wattle Range Council	180,995	168,021
Naracoorte Lucindale Council	124,312	122,501
District Council of Robe	62,370	53,157
Tatiara District Council	99,635	94,668
Kingston District Council	59,957	50,560
Total	872,812	807,383
Other Contributions		
LGA SA	40,000	42,783
Total	40,000	42,783
Other Income		
Interest	24,094	773
Sponsorship	-	2,317
Participant Contribution	25,019	19,563
Other	21,364	19,474
Total	70,477	42,127
Project Income		
Tourism (Includes SA Tourism Commission payments)	95,925	80,927
Leadership Program	-	-
Sports Academy & Star Club (Office of Sport and Rec payments)	128,000	126,000
SA Coastal Councils Alliance	88,546	90,935
Substance Misuse LC	66,006	198,173
Total	378,478	496,035

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	2023	2022
Notes	\$	\$
NOTE 3: Expenditure		
Operating Expenses		
Audit Fees	3,763	3,543
Accounting Fees	25,500	24,800
Computing and IT	28,759	33,611
Rent	21,224	20,824
Insurance	18,663	14,450
Vehicles	52,737	63,622
Chairperson Allowance	6,860	8,000
Travel, Accommodation and Meals	13,371	10,574
Other	51,209	33,176
Total	222,086	212,600
Employee Costs		
Salaries and Wages	450,543	573,301
Workcover	4,034	5,346
Superannuation	44,332	55,106
Leave Provision Movement	52	28,692
FBT	5,498	5,279
Total	504,459	667,725
<p>(2022 Leave Provision Movement is substantially greater as a result of the recording of Time-Off-In-Lieu and a substantial increase in the present value calculation of LSL as a result 3 employee hitting pro-rata 7 years of service.)</p>		
Project Expenditure		
Tourism	207,854	141,951
Leadership Program	-	25,722
Sports Academy & Star Club	151,064	95,355
SA Coastal Councils Alliance	91,879	85,235
Substance Misuse LC	29,752	73,983
Other	217,995	184,225
Total	698,544	606,471

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		779,029	244,638
Term Deposits		-	403,723
Total		<u>779,029</u>	<u>648,360</u>
Trade and Other Receivables			
Trade Debtors		8,463	46,259
Prepayments		-	19,815
Accrued Interest		2,866	73
Total		<u>11,329</u>	<u>66,147</u>
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		25,842	80,387
Accrued Expenses		14,906	3,393
Other		1,713	3,943
Total		<u>42,461</u>	<u>87,723</u>
Provisions - Current			
Employee Entitlements including On-Costs		44,775	89,972
Total		<u>44,775</u>	<u>89,972</u>
Provisions - Non-Current			
Employee Entitlements including On-Costs		658	2,737
Total		<u>658</u>	<u>2,737</u>
Other Liabilities			
LC Regional Sport Academy		200,000	-
Connected and Active Communities (CAC)		155,000	-
Substance Misuse LC		-	88,563
SA Coastal Councils Alliance		37,569	72,295
Total		<u>392,569</u>	<u>160,859</u>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
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	<u>779,029</u>	<u>648,360</u>
Balances per Cash Flow Statement		<u>779,029</u>	<u>648,360</u>
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		(63,322)	(98,467)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		<u>(47,276)</u>	<u>15,357</u>
		(110,598)	(83,111)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		54,819	18,713
Net increase (decrease) in trade & other payables		(45,262)	33,788
Net increase (decrease) in other liabilities		<u>231,710</u>	<u>(92,608)</u>
Net Cash provided by (or used in) operations		<u>130,669</u>	<u>(123,217)</u>
(c) Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate Credit Cards		11,024	11,057

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 7: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning interest rates between 0.10% and 4.30% (2022: 0.05% and 0.1%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the association is not materially exposed to any individual debtor, credit risk exposure</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

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

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
At Call	4.3	779,029		-
Term Deposits		-	0.07%	403,723
		779,029		403,723

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 2023

NOTE 8: Uniform Presentation of Financial Statements

		2023	2022
	Notes	\$	\$
Operating Revenues		1,361,767	1,388,328
Operating Expenses		<u>(1,425,088)</u>	<u>(1,486,795)</u>
Operating Surplus/(Deficit) before Capital Amounts		(63,321)	(98,467)
Less Net Outlays in Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets		-	-
Add Back Depreciation Amortisation and Impairment		-	-
Proceeds from Sale of Replaced Assets		<u>-</u>	<u>-</u>
		-	-
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets		-	-
Amounts received specifically for New and Upgraded Assets		-	-
Proceeds from Sale of Surplus Assets		<u>-</u>	<u>-</u>
		-	-
Net Lending / (Borrowing) for Financial Year		<u>(63,321)</u>	<u>(98,467)</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2023, 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 2023, 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 2023 that need to be disclosed in the financial statements.

Note 12 – Economic Dependence

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

Note 13 – Capital Management

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

Note 14 – Related Party Disclosure

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

	2023	2022
	\$	\$
Short Term employee benefits inc allowances	186,771	183,256
Post Employment Benefits	9,007	15,345

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;

\$	2023	2022
Under \$50,000	1	1
\$50,000 to \$100,000	0	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	1	1

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

Limestone Coast Local Government Association

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

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

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

Related Party Entity	Amounts received from Related Party during the Financial Year
	2023
	\$
City of Mount Gambier	236,678
District Council of Grant	108,895
Wattle Range Council	180,995
Naracoorte Lucindale Council	124,312
District Council of Robe	85,671
Tatiara District Council	106,427
Kingston District Council	59,957
TOTAL	902,935

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2023, 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*.


Acting Executive Officer
LC Local Government Association


Audit Committee Chairperson
LC Local Government Association


President
LC Local Government Association

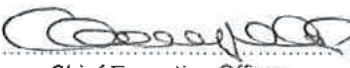

Chief Executive Officer
District Council of Grant


Chief Executive Officer
City of Mount Gambier


Chief Executive Officer
Kingston District Council


Chief Executive Officer
Naracoorte Lucindale Council


Chief Executive Officer
District Council of Robe


Chief Executive Officer
Tatiara District Council


Chief Executive Officer
Wattle Range Council

Date:
19/10/23

ACKNOWLEDGEMENTS

LCLGA acknowledges the Constituent Council Mayors, Elected Members, Chief Executive Officers, Council staff and LCLGA staff for their support of the regional role of the Association.

During 22-23, the LCLGA Board engaged a small team to implement a diverse and comprehensive regional work plan: Tony Wright (Executive Officer), Tony Elletson, (Star-Club Field Officer, LC Sporting Academy Coordinator, Connected and Active Communities Officer) Paul Manfrin (Corporate Services Officer), Emma Herring (Destination Development Coordinator), Kate Napper (Destination Development Manager), Colin Byles (Interim Executive Officer), Tamara North (Interim Destination Development Manager).

The Local Government SA has continued to provide strong support to LCLGA and its members throughout the year. LCLGA acknowledges the contributions of SAROC members and the many LGA SA staff that have supported LCLGA throughout the year.

LCLGA continues to enjoy a close working relationship with RDALC Board members and staff.

Colin Byles

Interim Executive Officer





Wattle Range
COUNCIL

PRINCIPAL OFFICE

'Civic Centre'
George Street
Millicent SA 5280
Tel: 08 8733 0900

BEACHPORT

Millicent Road
Beachport SA 5280
Tel: 08 8735 8029

PENOLA

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Penola SA 5277
Tel: 08 8737 2391

ENGINEERING

Davenport Street
Millicent SA 5280
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