Annual Report 2022-2023



District Council of
YANKALILLA

Acknowledgement of Country

We acknowledge the traditional custodians of the land and waters in the area now known as the District Council of Yankalilla. We pay our respects to the Elders past, present and emerging.

We honour the deep spiritual relationships with country and stories that have developed over tens of thousands of years.

We recognise that this rich cultural heritage is a living culture and remains important today.

About this Annual Report

In 2020 Council adopted the District Council of Yankalilla Strategic Plan: Vision 2030 as well as the Four-Year Focus 2020-24. Along with Council's Long Term Financial Plan, these strategic management documents set the direction of Council in working towards the 2030 horizon. Each year, an Annual Business Plan is adopted which sets out the budget and funding sources for the year ahead.

This Annual Report provides an update on Council's progress in line with our strategic management plans and is guided by the requirements of the Local Government Act 1999. It highlights the work done in year three of the Four Year Focus 2020-24 and outlines Council's financial position. In this Annual Report we show our ratepayers and stakeholders how we have provided essential services and infrastructure, and we proudly share our 2022-23 achievements and challenges.

You'll also find the Annual Reports of Council subsidiaries attached to this report. Whilst this is a legislative requirement, it is also an opportunity to showcase and inform the community about what the Fleurieu Regional Waste Authority (FRWA) and the Southern & Hills Local Government Association (SHLGA) achieved throughout 2022-23.

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About the District Council of Yankalilla

Overview

The District Council of Yankalilla is 70kms south of the Adelaide CBD and takes in 750 square kilometres of the Fleurieu Peninsula's most fertile and stunning landscapes. The imposing geography of Sellicks Hill and Myponga at the northern boundary uniquely separates the District from Adelaide's southern-most suburbs.

For thousands of years First Nations people - who are the traditional owners of the region - lived and shared culture here. There are rich cultural stories woven through the district with the Tjilbruke Track linking places of significance and many important cultural sites dotted across the landscape. Many place names in the district, originate from the traditional languages.

The area was settled by Europeans in the early 1830s after Colonel William Light's ship 'The Rapid' first landed at Rapid Bay. The township of Yankalilla was established in 1839 and officially proclaimed in 1854 where it became the hub for a productive agricultural region that grew livestock, grain and flour for the new colony.

Today, the rural town of Yankalilla, and coastal towns of Normanville and Carrickalinga are where the majority of the District's people live, work, gather and visit. The rural and natural landscapes beyond are productive and strikingly beautiful, enveloping small hamlets, hosting generational farming families and welcoming newcomers who all of which make up the fabric of these dynamic communities. The District's population is approximately 6,300 and swells substantially in the summer months to welcome holiday makers.

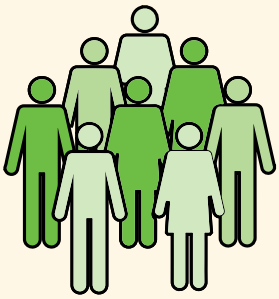


District Council of Yankalilla

Covering 750sq kms



District Snapshot



Usual resident population
(Census 2021)
5,834

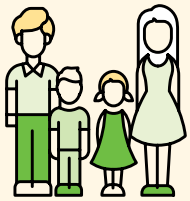


Male
49.7%

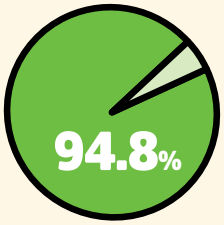


Female
50.3%

Median Age **56** Yrs



No. of families
1,862



People in the labour force
(full or part time)
94.8%



3 Schools
2 Medical Centres



Population volunteers
23.8%



Fleurieu Coast Visitor Centre
Visitors
7,084



Total library visitors 22-23
16,504



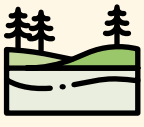
Enquiries
taken by the DCY Front Desk
16,325



Proximity to Adelaide
70kms



Number of dwellings
4,405



Coastline
80km



Townships & Hamlets
10



Dwellings occupied 60%



Sealed Roads
133km



Places
8



Dwellings unoccupied 40%



Unsealed Roads
410km

Strategic Direction

Strategic Plan: Vision 2030

The District Council of Yankalilla Strategic Plan: Vision 2030 sets out Council's strategic direction. It is guided by five themes and underpinned by twelve priority areas that the community have said are important to them.

VISION 2030

The long term vision will be guided by five themes. The first of the four years will be shaped by 12 community priorities obtained through consultation. This is the story of the future of our district as told by over 1,000 participants during an uprecedented community engagement program.

1. OUR ENVIRONMENT

PRIORITIES:

1. Protecting our naturaL environment and rural lifestyle
2. Living sustainably
3. Ensuring sensitive development

2. OUR COMMUNITY

PRIORITIES:

4. Providing for our children, young people and families
5. Accessing health, emergency and community services
6. Building community connections

3. OUR ECONOMY

PRIORITIES:

7. Developing tourism opportunities for economic benefit
8. Supporting agribusiness and food production
9. Increasing job and business opportunities

4. OUR INFRASTRUCTURE

PRIORITIES:

10. Getting around
11. Delivering township infrastructure

5. OUR LEADERSHIP

PRIORITIES:

12. Demonstrating good governance

These themes and the priorities are detailed on the following pages.

The Strategic Plan: Vision 2030 was developed in 2019 and informed by extensive community engagement. It sits at the top of Council's suite of strategic management plans (shown in the Framework For Delivery on page 10 and leads Council decision making processes. The Strategic Plan, along with the Four-Year Focus 2020-24 articulates what is most important to the future of our community and how we can help to protect and enhance what we value most.

A review of these Plans will commence in late 2023, as we turn our minds to the future and the next Four-Year Focus 2024-2028.

Vision 2030

The long term vision will be guided by five themes. The first four years will be shaped by 12 community priorities obtained through consultation.

This is the story of the future of our district as told by over 1,000 participants during an unprecedented community engagement program



1. OUR ENVIRONMENT

Our Environment is a tapestry of living landscapes: We proudly live in harmony with the district's vast ecological diversity; its marine parks, conservation parks, freshwater corridors and coastal habitats. Our self-sufficient communities are powered by nature's elements and we collaborate across the region to build our collective resilience to the impacts of climate change and to re-purpose and reduce our waste.

Priorities:

1. Protecting our natural environment and rural lifestyle
2. Living sustainably
3. Ensuring sensitive development

2. OUR COMMUNITY

Our Community is a connected network of townships and rural settlements: We are dotted with unique communities; some discreetly nestled within a landscape of unspoilt natural resources, others brimming with services and facilities that give visitors a reason and a place to stay, enable our most experienced residents to age in place, provide the perfect neighbourhoods to raise a family, propel graduates in to meaningful employment and encourage everyone to connect and celebrate through recreation, sport, culture and the arts

Priorities:

4. Providing for our children, young people and families
5. Accessing health, emergency and community services
6. Building community connections



5. OUR LEADERSHIP

Our Leadership is by example: We listen and learn from our community's vast knowledge, skills and experience and we advocate with courage and understanding. We proactively engage with change for the benefit of our community.

Priorities:

12. Demonstrating good governance

4. OUR INFRASTRUCTURE

Our Infrastructure is taking us places: We are safely and conveniently at the doorstep to everywhere; to townships, to trails, to the port on the ferry, to the region on road, to the city on train, to the world online.

Priorities:

10. Getting around
11. Delivering township infrastructure

3. OUR ECONOMY

Our Economy is a diverse producer of low impact high quality goods, services and experiences. We have robust and responsible employment sectors that contribute equally to the district's liveability as they do its economy. Our industries stimulate vibrant townships, protect high value and high amenity rural landscapes, invest in quality infrastructure and pursue innovation for economic growth that reinforces our district as a place of choice for residents, visitors and business.

Priorities:

7. Developing tourism opportunities for economic benefit
8. Supporting agribusiness and food production
9. Increasing job and business opportunities

Strategic Planning Framework for Delivery

The District Council of Yankalilla Strategic Plan: Framework For Delivery assists Council with strategic its decision making, and shows where this Annual Report sits within the reporting structure.



The **Strategic Plan** is the primary document that directs the planning of Council. The suite of **Asset Management Plans** gives guidance to Council on how to maintain its assets. These combined plans are used to formulate the **Long-Term Financial Plan** through which Council manages its resources and its sustainability. The **Annual Business Plan & Budget** is the detailed implementation of these plan throughout one financial year. The **Annual Report** is the summary of activities and achievements for one year.



Year in Review

Mayor's Message



It's been a great year for the District Council of Yankalilla - delivering significant major projects, providing the community with the services they expect from us, advocating for our district on important issues and managing our community's assets in a responsible manner.

The end of the 2022-23 Financial Year and reporting period marks my first seven months as Mayor and it's been a fantastic experience to get to know the community, Council's Administration and my fellow Elected Members.

Council's top priority is the responsible financial management of the delivery of key services, maintaining and upgrading existing infrastructure and reducing debt. The recent economic environment has challenged us in providing our current service levels without impacting on the budget and we have worked hard to limit the flow on effect to the community.

Since becoming Mayor I have celebrated alongside the community at the Normy Summer BeachFest, Australia Day, Festival Fleurieu and other fantastic community events. I was proud to see our Council team put on some fantastic youth events and the inaugural Fleurieu AgFest. Our community development programs and celebrations are part of the fabric of our communities. In 2022-23 more than $92,000 of community grants were awarded for innovative community projects.

Council helps with the creation of jobs by supporting new businesses and businesses with new ideas. We have assisted businesses with individual visits, holding business networking events and various workshops to help get new products and experiences to market.

With role of Mayor came the stewardship of the final stages of several of the biggest capital projects seen in the district in many years which came with its challenges and highlights. The new Yankalilla Library was officially opened in January 2023 and has been embraced as a much-loved space. Stage one of the Normanville Foreshore Master Plan was completed with the refurbished of the Normanville Foreshore and the re-development of the Normanville SLSC & Café/Kiosk is well underway. In addition to this, 23 new cabins were built in the BIG4 Jetty Holiday Park adding something special to the mix of accommodation available at the Park.

Council completed the sealing of Forktree Road, providing a much-needed alternative sealed route south between Myponga and Normanville. We also completed major works on the boat ramp and pontoon at Cape Jervis. Customer requests for maintenance on our unsealed roads is something I talk with the community about often. We have worked hard to maintain our local roads in 2022-23, investing $900,000 in the network.

We've worked to enhance the way we communicate the initiatives that Council undertakes and we're constantly improving how we listen to our community. In 2022-23 we've taken a refreshed approach to community engagement that will form a solid foundation on which to build in coming years. We've also reviewed the way we communicate and implemented a Communications Strategy to ensure that we are doing all we can to share our stories with the community.

2022-23 has been a big year delivering for the District Council of Yankalilla and I look forward to the 2023-24. Business Plan & Budget.

Darryl Houston
Mayor, November 2022 - Current

A message from the outgoing Mayor



As I reflect on my 13 years as a Councillor and my short term as Mayor I see that Council and the community have come a long way together. Our decisions, made from a combination of community feedback, staff and elected member research, guidance from our Audit and Risk Committee and extensive debate in the chamber have implemented change and taken our district forward.

My time as Mayor was rewarding and certainly 'no walk in the park'. The critique and debate around significant decisions in the chamber has allowed us as an elected body to question our own thinking and adapt our planning and decision making to arrive at where we, as a council and community, are today.

To see projects that began as a concept come to fruition, all while continuing to sustainably deliver the core services of Council gives me a sense of achievement personally and pride in our organisation.

I have enjoyed the many community engagements and involvement with community groups both locally and beyond our district. It has been interesting to meet with various ministers and Premiers and represent our district at Local Government Association meetings.

I would like to thank our previous CEO Nigel Morris, Interim CEO Kate O'Neil, current CEO Nathan Cunningham, all the current and outgoing staff, Elected Members and the community for their support.

Simon Rothwell
Mayor, June 2021 - November 2022



Message from the CEO



I am pleased to present our Council's 2022-23 Annual Report, which outlines the past year's achievements and performance whilst also sharing how we are working towards the achievement of the District Council of Yankalilla's Strategic Plan: Vision 2030.

As an organisation we have transitioned through a period of significant change and have set in place an organisational structure that is committed to transparent governance, community involvement and quality outcomes.

Across South Australia the Council Elections process occurred through October and November of 2022 and I'd like to acknowledge the newly elected Councillors that stepped up to serve their community, together with the returning Councillors.

For me, the year began with my appointment to the position of CEO and my first day at the District Council of Yankalilla in early July. Reflecting on my tenure since mid-2022, I express gratitude for the warm welcome from both the community and our exceptional staff.

As the new year unfolded, Council reaffirmed its commitment to listening, reflecting, and responding to community needs. Their aspirations and commitment to communication aligned with our shared vision for more consistent communications and more responsive community engagement.

A big part of the work of Council in 2022-23 has been understanding what business-as-usual looks like at the District Council of Yankalilla and going beyond this to deliver a suite of major projects and much-loved community programs.

The reality of operating within an environment of high inflation impacting on cost of materials and services has been challenging. We have been able to limit the impact to our residents by keeping rates rises contained while doing our best to maintain all the facilities, services and programs our community expects.

Under the leadership of the Executive Team, we have navigated these challenges with integrity and remained focused on doing what we said we would despite the challenging economic headwinds. We have used all of our resources effectively and undertaken significant future planning to ensure we remain financially sustainable into the future. I would like to acknowledge that this year we received praise from Council's independent auditors.

The delivery of major projects in 2022-23 that support Council's Strategic Plan: 2030 Vision included the opening of the new Yankalilla Library and Cultural Centre, the completion of Stage One of the Normanville Foreshore Master Plan, 23 new and thoughtfully designed cabins in the BIG4 Normanville Jetty Holiday Park and the completion of the sealing of Forktree Road. Expressions of interest for the Normanville Surf Life Saving Club Café & Kiosk tenancies garnered significant community interest, with Kenton Day being successful in securing both the Café and Kiosk tenancies. I personally wish him every success in activating this iconic site. We are excited about the progress of the building itself, are delighted with the quality being delivered by our building partners Partek and we look forward to celebrating the opening during the summer of 2023-24.

Council continued to support and facilitate economic development in 2022-23 by strengthening the Economic Development team to drive the implementation of Council's endorsed Economic Development Plan, delivering projects that contribute to the vibrancy and liveability of our region, supporting events and assisting businesses to develop new products and experiences.

Throughout 2022-23 we have focused on enhancing our communications to ensure that we are sharing our achievements and challenges with the community as well as improving the quality and consistency of information reaching our ratepayers, residents and our many visitors. In Acknowledging the importance of improving communication, a comprehensive Communications Strategy was developed and implemented and our refreshed approach to community engagement (with a focus on two-way conversations) provided important input to decision making on various projects.

Without doubt, 2022-23 has had its challenges and has been very rewarding. I hope that as a community you have seen, experienced or appreciated the hard work of our diligent team of Elected Members and staff. We have made considerable efforts in 2022-23 to get the Council into the position we are today and to understand what our position will look like in the years to come. We are united, more efficient, we value the teams around us and are ready to embrace the opportunities ahead of us.

In closing, I extend my gratitude to the community, Council staff, and volunteers who have contributed to the district's success. The District Council of Yankalilla is driven by your passion and commitment, and we eagerly anticipate a future filled with collaboration, growth, and shared achievements. The support we receive from our stakeholders and the community allows us to get on with doing what we do best and achieving great things together.

Nathan Cunningham
Chief Executive Officer
District Council of Yankalilla



Major Projects

Yankalilla Library and Cultural Centre



The Yankalilla Library proudly opened its doors on Friday, 20th January 2023, marking the completion of the $1.85 million project. The completion of the District Council of Yankalilla's new Library marked the culmination of a seven-year journey, characterised by extensive community involvement and collaboration with our Community Library Advisory Group. Through the collective efforts of local building designer Harmonic Design and South Australian-based firm Building Solutions, a modern and highly functional design has been brought to life, seamlessly integrating the old with the new, celebrating the past while embracing the future in a flexible, warm and contemporary space that deserves to be shared and celebrated.

The choice of materials for the Yankalilla Library was made to complement and contrast the existing building, drawing inspiration from the surrounding public buildings, such as the neighbouring school. The selected colours exude a restrained vibrancy, perfectly suited for a public space that caters to all ages while the carefully placed splashes of colour inside the library resonate with local sporting teams, like the vibrant yellow highlights that pay tribute to the local Yankalilla Tigers.

Council is thankful that this ambitious project received funding from the Australian Government's Local Roads and Community Infrastructure Program. The funds were allocated towards essential aspects of the



project, including the sealing of Thomas Street, the construction of car parking areas (including disability parking) and the creation of footpaths. Additionally, the funding supported lighting, stormwater treatment, landscaping and the incorporation of rain gardens. The Department of Infrastructure, Transport, Regional Development and Communications (Federal) also generously provided a grant of $250,000 towards the fit-out of the library, further enhancing its functionality and appeal and making it a warm and welcoming space for all.

The new Yankalilla Library has swiftly become a cherished resource for our community welcoming over 16,504 visitors, facilitating the lending of over 24,321 items and offering an impressive array of 172 programs since opening. The library has quickly become a place where community members of all ages can gather, learn and engage with one another, fostering a sense of connection and enrichment.

Normanville Foreshore





The initial stages of the Normanville Foreshore renovation were realised in 2022-23. The project, which includes the beach plaza, inclusive beach access, lawn and nature play area forms part of Council's Normanville Foreshore Master Plan. The Master Plan, adopted for delivery in July 2021, aims to revitalise the foreshore with improved facilities, increased recreation space, and better access, while protecting the heritage sand dunes and improving safety for the pedestrians and visitors.

The total cost of the project including the mobility compliant pedestrian ramp and beach interface, beach plaza, green space and nature play came to $2.691M, with $2.1 million worth of funding supplied by the State Government's Open Space and Places for People Grant Program from the Planning and Development Fund.

The Masterplan itself was the result of significant community consultation and feedback, which led to various refinements through the development of the project and concepts.

Work remaining to be completed includes the shelter and the resealing of the carpark. The carpark resealing will be timed to work around the Normanville Surf Life Saving Club and Café/Kiosk construction. Wheel stops will also be installed in some areas of the car park to provide additional protection to footpath users.

Delivery of all aspects of the Normanville Foreshore Master Plan (including Holiday Park upgrade and Surf Life Saving Club & Café/Kiosk development) will provide an economic stimulus to the District which cannot be underestimated, with ongoing job creation, improved community infrastructure, and reduced rates burden on the community.

Upgraded Cabins within the upgraded BIG4 Normanville Jetty Holiday Park



As part of the Normanville Foreshore Masterplan, 23 new cabins have been constructed in the Council-owned BIG4 Normanville Jetty Holiday Park. These thoughtfully designed cabins offer a range of styles to cater to diverse accommodation needs from first-time visitors through to returning families and offer a high-quality accommodation experience, opening the Park up to a new clientele. From open-plan studio-style cabins to spacious two-bedroom options, there's an ideal choice for every guest.

The project received funding from the State Government's Local Government Infrastructure Partnership Program ($2,045,450) and the Federal Government's Building Better Regions funding program (a further $2,045,450). This funding not only assisted in delivering the 23 new fully furnished cabins but was also applied to improve local infrastructure in the park such as underground services, fire hydrants, electricity upgrades, fencing, landscaping and recreational amenities. The cabins are now completed and have been heavily booked since opening in a staged process across summer 2022-23. The offerings have been met with excitement, generating positive feedback from guests. As a Council-owned establishment, this project aims to increase revenue generation for the short and long term benefit of the community, while adding significant economic value to surrounding local businesses.





Combined upgrade of the Normanville Surf Life Saving Club & Café/Kiosk



The iconic Normanville Surf Lifesaving Club & Café/Kiosk underwent a combined rebuild in 2022-23, set to be completed late in 2023. This project has been long awaited since the need for an upgrade was first identified in 2015 and is now coming to fruition through close collaboration between Council, the Normanville Surf Life Saving Club and Surf Life Saving SA. Partner funding has been provided by both the State Government and the Normanville Surf Life Saving Club.

The rebuilt Normanville Surf Lifesaving Club & Café/Kiosk will serve as a popular destination for both tourists and the local community, offering an expanded range of amenities and enhancing the overall foreshore experience. It will create a safe and inviting beach environment, promoting leisure and recreation.

The successful delivery of these projects is a testament to the District Council of Yankalilla's commitment to community engagement and the aim of delivering great experiences through quality infrastructure. The development not only enhances the Normanville Foreshore and the BIG4 Normanville Jetty Holiday Park but also contributes to the local economy with ongoing job creation, improved community infrastructure and reduced rates burden on the community. The Council is delighted to offer residents and visitors completed upgrades across the precinct and looks forward to seeing the community come together in celebration and embrace of the finished upgrades which elevate the Normanville Foreshore to a premier and iconic destination on the picturesque Fleurieu Peninsula.





Forktree Road



In early 2023 the final works were carried out to complete the sealing of Forktree Road. While the project experienced significant delays due to unfavorable weather conditions, the result is a fantastic new section of sealed road that provides a convenient option for many users and takes in some of the most spectacular views in the district.

There were a number of variations to the project that impacted the budget across the delivery phase including additional major batter reconstruction works, unforeseen cost increases in bituminous products and steel, additional land acquisitions and fencing costs, and the need for additional material to be imported for fill due to assumptions in the road design. These variations have led to a significant increase in capital expenditure, and the Major Project budget was reviewed via the Audit and Risk Committee to accommodate the cost increase and investigate other budget savings to offset this budget variance.

Cape Jervis Boat Ramp & Pontoon

At Cape Jervis repair works were carried out to improve the concrete boat ramp and a new floating pontoon, including a 3m extension, were installed. The project was funded using a PIRSA grant of $140,000 and Council contributed $79,000.



A Head Agreement is now in place providing Council with a license for the site under a peppercorn agreement of $1 for 9 years, which will expire 31 August 2030. Council is responsible for maintenance, repairs improvements, insurance and public liability and retains maintenance responsibilities for the car park area.

Second Valley Soldiers Memorial Hall

The Second Valley Soldiers Memorial Hall received a new fit out to the kitchen and other areas including flooring, kitchen storage/cupboards and appliances. The project was funded by a $50,000 grant from the Department for Infrastructure and Transport (DIT).

Performance in 2022-23

Our Environment
Four year focus

PRIORITY 1: Protecting our natural environment and rural lifestyle

Coastal Conservation – Made By Nature

What we achieved

Council contributed significantly to the Coastal Conservation - Made by Nature program to deliver key priorities under the Southern Fleurieu Coastal Action Plan including red alert weed control in areas of high conservation significance.

Normanville Dunes Biodiversity and Bungala River Estuary Action Plans

What we achieved

Council matched funding with the Green Adelaide Coast and Seas program to deliver on-ground natural area restoration identified in the Normanville Dunes Biodiversity Action Plan and contributed funds towards the delivery of initiatives in the Bungala River Estuary Action Plan.

Fleurieu Coast Community Nursery and Revegetation Program

What we achieved

In 2022-23 the Fleurieu Coast Community Nursery - a volunteer-based partnership initiative with Fleurieu Coast Environment Centre (FLEC) - grew 25,000 local native trees above its original capacity to gain $25,000 ($1 for each tree) for nursery operations and revegetation programs from the the Foundation for National Parks and Wildlife. Council matched this funding, taking total funding to $50,000.

Roadside Fire Prevention

What we achieved

The control of vegetation along our roadsides is a significant contributor to fire preparedness and prevention across the district. In readiness for the 2022-23 fire season Council carried out its Roadside Fire Prevention Program including weed spraying, roadside slashing and vegetation trimming to help protect properties and improve road safety.



Our Environment
Four year focus

PRIORITY 2: Living sustainably

Community Garden Project

What we achieved

Council's Community Development Team partnered with the Fleurieu Coast Environment Centre (FLEC) to deliver a community garden with site selection complete and the design and build work for the garden underway.



Integrated pest management

What we achieved

The Integrated Pest Management Program is a regional program that Council contributes funds towards along with our regional counterparts Alexandrina Council and the City of Victor Harbor. The program is coordinated by Landscapes SA and is part of the development of a Declared Pest Strategic Plan for the region. in 2022-23 priority areas were mapped and monitored and rabbit warrens and fox dens on public land were targeted.

Rapid Bay Pumping Infrastructure

What we achieved

The Rapid Bay Pumping Infrastructure project was put in place to support the proposed dive facilities and changeroom development adjacent to the Rapid Bay Jetty which was shelved in 2022-23 when the funding arrangements became untenable.

PRIORITY 3: Ensuring sensitive development

European Heritage Listings

What we achieved

Throughout the district there are no 'Local' Heritage listed items officially recognised and in recent years Council staff and heritage consultants have carried out a large body of work to identify places considered worthy of listing on the State's Local Heritage Register. In 2022-23 Council took the first steps towards having these properties recognised under the Planning and Design Code to offer some protection and retention of their heritage values. Stage One of this project will continue in 2023-24.

Retail Land Demand and Supply Analysis

What we achieved

In 2022-23 Hudson Howells were engaged to carry out a demand assessment to provide market information regarding the current and future needs of land for retail and bulky goods purposes so that appropriate strategic planning decisions can be made.

The Report also considers what the demand for retail and bulky goods retail might look like under a growth scenario based on the realisation of the Yankalilla, Normanville and Carrickalinga Structure Plan 2019 growth areas.

Our Community
Four year focus

PRIORITY 4: Providing for our children, young people and families

Arts and creativity grants

What we achieved

In 2022-23 $17,000 was committed to the Arts and Creativity Grants fund to provide small, quick response grants for projects by artists and creatives in the district, catering for a broad range of artistic and creative expression and supporting increased community wellbeing by participation in the arts.

Library early childhood literacy for children

What we achieved

Collections and programs at the new Yankalilla Library for early childhood literacy support the development of young children and encourage a love for reading at an early age. Prior to the opening of the new Library services in this area were limited, however programs resumed in January 2023 with the launch of Sprouts and Baby Sprouts, school visits and school holiday programs.

The Children's section of the new library displays children's collections in an interesting and enticing way, to encourage kids to explore and borrow. A new Reader collection featuring the phonic readers was introduced along with the 'Grow in Reading Brochure' to promote the library's early childhood literacy services.

The Mayors Short Story Challenge is a regional initiative of the Councils of the Fleurieu Peninsula and is supported by the Yankalilla Library. The challenge encourages school students from reception to year 10 to let their imaginations run wild and share stories through creative writing. In 2022-23 there 208 entries from District Council of Yankalilla, 356 from the City of Victor Harbor and 385 entries from Alexandrina Council.

Normanville Foreshore additional budget

What we achieved

The Normanville Foreshore Masterplan progressed in 2022-23 with Stage 1 now complete including Nature Play, concrete plaza area, lawned area and accessible boardwalks, a realigned carparking, improved green space, first stage of plaza works and upgraded stormwater. Construction of Normanville SLSC & Cafe/Kiosk commenced with works expected to be completed in late 2023.

Redevelopment and construction works across the Normanville Foreshore Master Plan projects encountered an escalating in costs in 2021-22 and required additional funds to be committed in 2022-23 to complete significant project milestones.





Our Community
Four year focus

Priority 6: Building community connections

Cemetery plot space

What we achieved

Exploring the options for plot space within Council's cemeteries was carried forward into 2023-24.

Festival of Nature

What we achieved

Festival of Nature: Spring 2022 proved to be a feel-good Festival that was immersive, creative and thought provoking. The festival program tackled issues of sustainability and environmental awareness, offering ideas to ponder that everyone could get excited about. With more than 30 events and experiences on offer, audiences were invited to connect in a format that combined expertise, knowledge sharing, recreation and creative pursuits in the landscapes, seascapes and skyscapes of the Fleurieu Coast.



Community Grants Program

What we achieved

The District Council of Yankalilla's Community Grants Program offers small grants to community organisations supporting their programs, facilities, members and groups of interest. In doing so the program provides incredible value across the broader community.

In 2022-23 successful applicants shared in $25,000 in funding and in-kind support. In addition to this funding both the Myponga Memorial Community Centre and the Yankalilla Memorial Park were granted $25,000 each

The following groups received funding:

- Myponga Bowling Club - $1,635 towards replacement reverse cycle air conditioner
- Yankalilla Ecumenical Events Committee – $250 towards 2022 Community Carols
- Yankalilla District Inter Church Council - $1,200 for Breakfast Clubs at Yankalilla and Myponga
- Yankalilla & District Historical Society - $868 towards Normanville Heritage Trail plaques
- 5CY Combined Christian Churches Community Care Yankalilla - $2,500 for emergency welfare
- Myponga Progress Association – $1,089 for community meals
- Reclink Youth - $2,500 towards youth sport and recreation program
- Yankalilla Craft and Produce Market Inc - $404 for shelter and signage
- Yankalilla Cricket Club - $2,113 towards outdoor blind
- Club Fleurieu – $2,000 towards establishing bocce and croquet courts
- Delamare & Yankalilla Anglican Cemeteries - $2,064 for digital mapping of cemetery records
- Inman Quilters - $500 towards the gifting quilt program
- Inman Valley Tennis Club - $2,000 towards the resurfacing of one tennis tennis court
- Yankalilla Show Society - $1,000 to purchase a defibrillator
- Myponga Netball Club - $2,276 towards the purchase of courtside seating
- Second Valley Progress Association - $2,000 for the Jaitjakawentgga Reserve entrance statement signage.

Our Community
Four year focus

Priority 6: Building community connections

Library collection development

What we achieved

The ongoing development of any library collection is important and in 2022-23 funds were committed for this. The process of preparing for opening of the new Yankalilla Library in January 2023 allowed library staff to review a lot of the books and other items on offer to the community and revitalise the collection where it was needed most.

On Demand Transport Services

What we achieved

Funded by the Federal Government and the District Council of Yankalilla, the Commonwealth Home Support Program (CHSP), provides transport services that support older people to stay independent in their homes and communities for longer.

Registered participants are able to use the service to attend medical appointments and for wellbeing and reablement activities including trips to visit people in hospital, nursing homes, family near Adelaide, to lodge insurance claims, pick up and drop off cars for repair, shopping and legal appointments.

In 2022-23, 1797 trips were registered, travelling to the following places:

- 572 to Victor Harbor
- 243 to the Flinders Medical Centre
- 211 to Adelaide city and surrounds
- 548 to the local agencies
- 97 to Noarlunga Hospital
- 126 to other places (Morphett Vale, McLaren Vale & Seaford).



Sponsorship for events

What we achieved

Council continued its commitment to facilitating events and festivals that contribute to economic development, tourism and the community's sense of place. In 2022-23 grant funds and in-kind support were provided to the Shannons Classic Car Rally and Festival Fleurieu to support these major events. A number of other events and activities were also supported by Council, adding to the vibrancy of the community and providing off-season and shoulder season attractions for visitors.



Tech @ the Library

What we achieved

The opening of the new Library in January 2023 saw the re-introduction of ever-popular Tech @ the Library program. Each week a local tech 'expert' is available at the library on regular days to offer one-on-one support for anyone in the community seeking assistance with online applications and technological devices.

Township Plans: Stage 1

What we achieved

In 2019 the District Council of Yankalilla asked 'WTF - What's the Future?' as part of the development of its Strategic Plan: 2030 Vision and it became clear that communities across the district were seeking unique identities and plans that reflect local aspirations and circumstances.

In 2022-23 Council brought that conversation forward in a pilot 'Township Planning' project, selecting Myponga and Cape Jervis as the two townships to kick start the township planning process to check-in on what we heard in 2019, focus in on localised issues and ask, 'what's next?'.

Our Economy
Four year focus

Priority 7: Developing tourism opportunities for economic benefit

Economic Development Plan

What we achieved

The recent introduction of the Agribusiness Development Officer and the Economic Development Support Officer to Council's Economy, Tourism Team has provided the resources required to drive the implementation of Council's Economic Development Plan.

Normanville SLSC & Café/Kiosk Redevelopment including Kiosk relocation

What we achieved

See major projects section

BIG4 Jetty Holiday Park Cabins

What we achieved

See major projects section



Our Infrastructure
Four year focus

Priority 11: Delivering township infrastructure

Large plant replacement

What we achieved

The maintenance, renewal and construction of Council assets require the resources of a large and diverse range of equipment and heavy plant. Council must ensure that plant is renewed in a timely manner to maximise cost efficiencies and provide staff with safe large plant, vehicles and other mechanical equipment in good working order to achieve the best outcomes for the community, respond to emergencies and deliver on our legislative requirements.

This approach maximises inputs from operators and the maintenance team, optimise vehicle maintenance program and avoids "waste" evaluation for plant and equipment that are not due for replacement.

In 2022-23 the Operations Team introduced and refined the replacement timeline schedule for Council's older plant machinery. Industry replacement guidelines and principles regarding life cycle costs were considered when finalising the replacement of the plant and equipment.





Sealed road renewal

What we achieved

At the end of the 2022-23 financial year 98% of the Sealed Road Renewal program was completed with full completion forecast for September 2023. The near completion of the sealing of Forktree Road was a major achievement.

Unsealed road renewal

What we achieved

In 2022-23 Council's Operation Team undertook a $900,000 capital works program across the district's network of unsealed roads.

Transport Asset Re-evaluations

What we achieved

The legislative framework that Council operates within requires that our infrastructure assets are regularly assessed to ensure they are maintained according to their current lifecycle and set standards. Any requirement for new infrastructure or major upgrades are identified and budgets are re-forecast for forward planning.

In 2022-23 two asset management plans were completed – the Transport and Stormwater Asset Management Plans.



Our Leadership
Four year focus

Priority 12: Demonstrating good governance

Council Chambers re-fit, re-furbishment, maintenance and upgrades

What we achieved

The Civic Centre at 1 Charles Street Yankalilla is where much of Council's governance work – both by the Administration and the Elected Body – is performed. In 2022-23 several aspects of the Chambers received maintenance works, an upgrade a re-fit and refurbishments where required.



Security, ICT Hardware and ERP refresh

What we achieved

Cyber security has been identified as the Government sector's second highest risk area and in recent years Council has committed contractor resources towards identifying our corporate systems risk areas and planning for solutions. In 2022-23 a permanent role in this area was established in the Corporate Services Team to oversee Council's information and computer technology and provide a critical resource to support the IT needs of Council staff and Elected Members.

CCTV and IT Hardware upgrades were carried out in 2022-23, however the planned Enterprise Resource Planning (ERP) Refresh project requires further preparation and Council carries the commitment to complete this in 2023-24. Council's ERP software system supports the entire operations of Council. It runs our entire business, supporting automation and processes in customer requests, document management, finance, human resources, depot work plans, asset maintenance, supply chain management, services, procurement, and more. It enables delivery of the systems that allow Council to carry out its day-to-day functions safely.

Light Fleet Renewal

What we achieved

In 2022-23 Council honoured its commitment to keeping staff and the community safe with timely changeover of pool vehicles.

RFID Checkout

What we achieved

The introduction of the Bibliotecha self-check (RFID Checkout) kiosk at the Yankalilla Library has been a great success allowing customers to check-out their own items and renew their borrowings. The machine also allows for multiple items to be dealt with at a time, providing greater efficiency and effectiveness when borrowing items.

In 2022-23 the library saw 75-80% of borrowed items being put through the machine and this has allowed staff to spend more one-on-one time with customers.

Tjilbruke Track and Reconciliation Action Plan: Stage 1 REFLECT

What we achieved

The 35th Anniversary of the original Tjilbruke/Tjirbruke Track markers initiative was celebrated in 2022-23 with the re-dedication of the plaque at Carrickalinga along with beatification of the site.

Council staff embarked upon preparation around the Reconciliation Action Plan: Stage 1 REFLECT. Cultural awareness training was offered to Council staff and Elected Members and First Nations experiences on Country were facilitated by the Economy, Tourism and Community Team as part of the Festival of Nature.

Council Services

The District Council of Yankalilla provides many services to keep our community flourishing, clean and safe. Below is a list of the services Council provides to the community - you might be surprised what we do!



Infrastructure & Asset Management

Managing and maintaining roads, footpaths, bridges, trails, street furniture and cemeteries.



Library Services

Yankalilla Library service, community facilities and meeting places, activities and events



Regulatory Compliance & Parking

Dog and cat management, outdoor dining, nuisance and litter control, parking enforcement



Waste & Recycling

Kerbside waste collection, recycling depot, street cleaning and graffiti removal



Tourism Marketing, Visitor Services & Events

Tourism marketing, major events and local events management, Fleurieu Coast Visitor Centre



Transport

Community transport services, advocating for improved public transport



Heritage

Council is working towards heritage preservation with owners of places identified as having Heritage of significance



Arts & Cultural Activities

Arts and culture development, public art, supporting the Arts & Culture Committee



Environmental health

Regulating food safety, wastewater systems, water quality, sanitation, swimming pools/spas, vermin control



Planning & Development

Urban planning, building assessments, development assessments



Agribusiness Services

Supporting the Agriculture sector, Fleurieu AgFest, Carbon Farming Program



Emergency Planning

Fire prevention, regional bush fire management plan, local and zone emergency management plans



Customer service & Information

Responding to community requests, providing after hours call centre and community information



Economic Development

Supporting business development and connecting Council-to-business and business-to-business.



Administration

Records management, FOI requests, Council and committees support, maintaining the electoral roll



Youth & Family Services

Youth development programs and events, links to Family support services and immunisation program



Parks & Recreation

Maintaining parks, reserves, playgrounds, trails, street trees, coastal facilities



Corporate Services

Financial & risk management, HR, organisational development, computers, information technology and telecommunications



Health, Aging & Disability Services

Supporting planning for aging (Advanced Care Directives) and links to social support services



Coastal conservation & environment

Foreshore and estuary conservation, revegetation management, pest animal and plant control



Community Development

Grant programs, advice, advocating on behalf of the community

Events & Community Programs

Events

September 2022

Festival of Nature: Spring Edition
10 festive days | 30 events | environmental & cultural walks workshops | art classes | farm visits | snorkelling & kayaking | One celebration | Venue: Various Locations across the Fleurieu Coast.

October 2022

Yankalilla Show
Celebrates & showcases the District's Agricultural life | Horse events on the main arena | animals and pets | show entries of all sorts | side shows, rides & family fun. Venue: Yankalilla Showgrounds

It Takes a Village
Free family event | Interactive entertainment, jumping castle, Live music, Food and Drinks available for purchase or bring your own picnic. Venue: Yankalilla Lions Youth Skate Park

November 2022

Phat Rager
Giving young people an opportunity to make social connections, dance and have fun in a space where they can express themselves. | Venue: Myponga Hall

January 2023

Normy Summer Beachfest
Family friendly | beach games | kayak & stand up paddleboard activities | food and drink | Venue: Normanville Beach and Foreshore

Australia Day Celebrations
Citizen of the year awards | Presentation of Community Grants

March 2023

Fleurieu AgFest
Showcase the latest ideas and technologies being used in primary production | highlighting the diversity and abundance of agricultural career pathways | Venue: Yankalilla Showgrounds

April 2023

Festival Fleurieu
Art | Artist Studio Trail | Environment, history and heritage | Food and wine | Literature | Music and performance | Young people and family activities | Venue: various venues

Night at the Museum
Bean bags, popcorn and 'Night At The Museum' on the outdoor cinema big screen I Free museum entry | Venue: Yankalilla Museum

Regular Community Programs

Myponga Reservoir Park Run
Free, weekly trail-style run | Part of the Parkrun movement taking place all over the world in parks and open spaces. | Venue: Myponga Reservoir

Events & Community Programs

Tempo Run Coach – Fleurieu: Youth Gym Pilot Program
7 week running program with a Tempo Run Coach Emma Kraft

Sprouts at Yankalilla Library
Story Time and Maths Fun for under 5s and Little Bang Discover sessions | Venues: Yankalilla Library and Rapid Bay Primary School

Baby Sprouts at Yankalilla Library
Sensory play for babies to support early literacy through story, song and rhyme | Venue: Yankalilla Library

School holidays program at Yankalilla Library
Marine science theme | Seasprouts | Janin Baker, Marine Biologist | Origami sea creatures | Painted 3D creations | Venue: Yankalilla Library

Youth Events – October 2023 school holidays
Mountain biking and Kayaking at Myponga Reservoir | Monarto Zoo excursion | Leadership Day at Willow Creek Adventure Camps | Venue: various

Workshops

July 2022

Basic Car Maintenance Workshop
Venue: Pavillion Shed, Yankalilla Showgrounds

Our Hooded Plover Coast: Dune Restoration Tree Planting Day
Remove introduced grasses along the coast| revegetate the dunes with local native spinifex plants | Venue: Gold Coast Drive, Carrickalinga

March 2023

Write a Bush Fire Survival Plan
Bushfire behaviour and warnings | property preparation | where to go when | Your Bushfire Survival Plan | The New Australian Fire Danger Rating System | Venue: Club Fleurieu

May 2023

Write a Bush Fire Survival Plan
When to enact your plan | where and when you will go | How to reduce your risk | Who to include in your plan | Venue: Yankalilla CFS Station

Responsible Service of Alcohol Training

Which Dad are You?
Explore strengths in fatherhood and some of the challenges faced when times change | Venue: The Supper Room, Yankalilla Showgrounds

June 2023

Myponga RediCommunities Community-Led Disaster Resilience Project
Work together on Actions to strengthen community resilience | Get the community prepared for a range of disasters.

What are council rates?

Council rates are collected by South Australian councils to fund essential services and facilities for their communities.

Almost everyone who owns property in the state is required to pay rates to their local council. This includes homes, farms and businesses.

SA councils spend over $2 billion a year servicing their regions. This can include infrastructure renewal, community programs or maintaining parks and reserves. Almost 70% of council revenue comes from rates.

Other funding comes from state and federal government grants, and fees and charges.

In South Australia, council rates are a form of property tax, not a fee for service. Council rates represent less than 4% of the total taxes paid by Australians. South Australian households pay on average around $31 per week in council rates.

South Australian councils are responsible for around $27 billion worth of public assets.

How are council rates calculated in South Australia?

To calculate council rates, councils first decide on the services, infrastructure and programs they will deliver for the coming year. This is set out in their Annual Business Plan and Budget.

Councils use this budget to work out how much money they need to collect through rates.

Councils divide the amount of funding they need by the total value of properties in the council area. This gives councils a figure called the 'rate in the dollar'. The rate in the dollar is then multiplied by the value of an individual property.

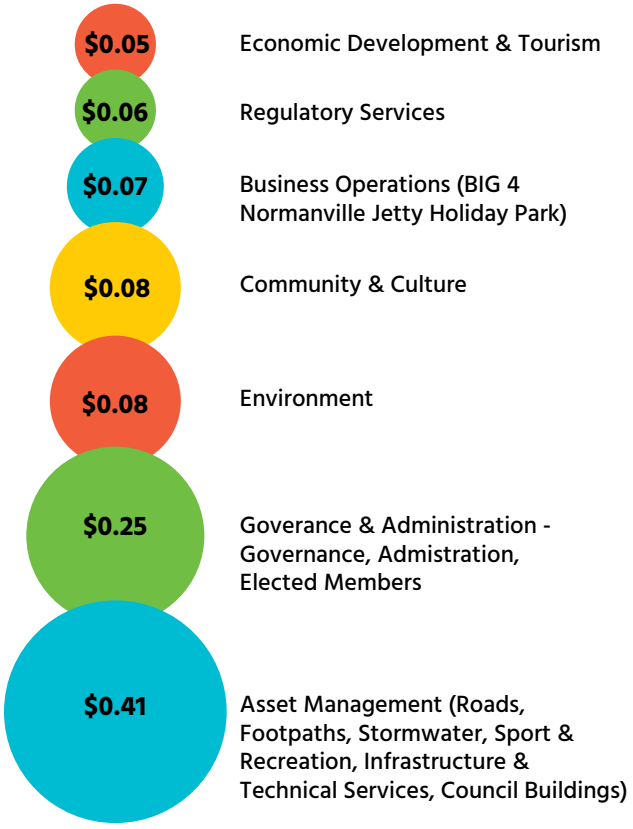
Councils use the value of a property to work out how much each ratepayer should pay.

What do the District Council of Yankalilla's rates pay for?

As previously identified, council rates are a form of property tax, not a fee for service. The District Council of Yankalilla relies on income from rates to provide essential services that meet the needs of the community and supports the local economy. Grants funding remains an income stream for Council, however getting a fair share for the District can be a challenge as funding calculations are based on census population data. This data is collected in winter and does not reflect the significant increase in tourism population over the summer months that puts an additional load on our infrastructure and services.

The following infographic outlines how Council allocated Council rates in 2022-23 to maintain and improve infrastructure and services as well as deliver projects that contribute to pride of place in the hearts and minds of locals and visitors alike.

2022-2023 Where the rates were spent



Key financial results

The The District Council of Yankalilla Statutory Financial Statements, including external audit report, are provided below. These document the financial results for 2022-23.

In preparation of the 2022-23 Annual Business Plan and Budget, Council budgeted a net surplus of $1.2M. This included all income, expenditure and $2.3M for physical resources received free of charge, as well as asset disposal and fair value adjustments. It did not however include carry forwards for capital projects that were incomplete.

Throughout the year, there were three budget reviews to reforecast the end of year position. The budget reviews provide an opportunity to fine tune some of the budget elements that were forecast with the best information available at budget time (Feb-April). The final reforecast, Budget Review 3, predicted an expected increase in net surplus of $5.1M. This was predominantly due to the recognition of $5.8M in funds received specifically for new or upgraded assets, most of which were carried forward from the prior year.

The actual result for 30 June 2023 saw a net surplus of $2.6M that included $5.516M worth of funds received specifically for new or upgraded assets and excluded the $2.3M for physical resources received free of charge, which was investigated and removed. Income landed slightly higher than the original budget, and expenditure landed significantly higher due to the timing of the completion of the major projects. Delays in the major projects saw them run into 2022-23, which was not planned when the 2022-23 budget was prepared and adopted.

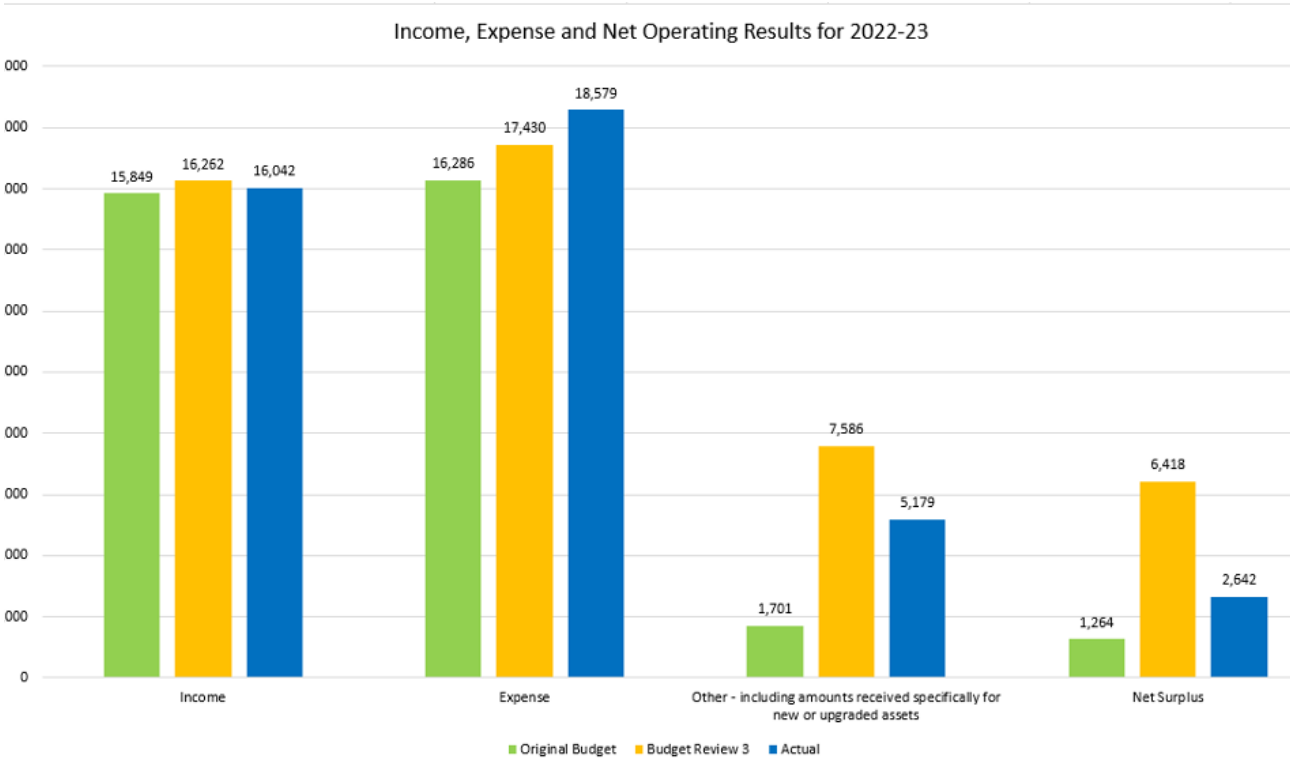
Council continued work on several major multi-year capital projects which continued to impact the borrowings position. Council's contribution to the major projects completed, or near completion in 2022-23 was less than 50% of the total cost. Grant and other financial contributions saw the development of the Normanville foreshore, BIG4 Jetty Holiday Park, Normanville Surf Life Saving Club & Café/Kiosk, Yankalilla Library, and the sealing of Forktree Road, all of which were delivered or near delivery by the 2022-23 financial year. The borrowings necessary to achieve this once in a generation improvement to the region is reflected in the Statement of Financial Position.



In 2022-23, one of Council's major asset classes – Transports Assets – Roads, underwent a revaluation process. This process includes undertaking a comprehensive field condition assessment program.

The Australian Accounting Standard AASB 116 and Local Government (financial management) Regulations 1999 require assets be recorded at fair value. AASB 116 defines fair value as "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date". As there is no active liquid market for infrastructure assets, AASB 116 allows fair value to be estimated using a depreciated replacement cost basis. The basis of this valuation is fair value expressed as Current Replacement Cost (CRC) of an asset minus any accumulated depreciation and impairment losses. The results from the condition assessment informed the current replacement cost calculations and resulted in an accelerated level of depreciation – meaning more depreciation was expensed in 2022-23 than originally forecast.

The State Government also paid South Australia's 68 Councils, including the District Council of Yankalilla the financial assistance grants for 2023-24 on 30 June 2023. Whilst the receipt of these vital funds was appreciated, Council was required to record the income in the 2022-23 financial year, when it was budgeted for receipt in the 2023-24 financial year. This resulted in a higher than forecast operating income result. .



Working towards our 2030 Vision

Local actions. Big impacts.

The District Council of Yankalilla has a team of people behind it who are driven to ensure that local actions produce big impacts for the community.

Council's workforce is talented and passionate, enabling our teams to leverage their skillsets to deliver the services and programs that meet the needs of our community.

Operations

Maintaining and improving local roads, beautifying our townships and lending a helping hand is the day-to-day business of Council Operations Team. The team's regular program of works supports the daily life of our community, keeping the district's public places clean and safe to support connection and participation in community life.

In 2022-23 Council's Operations Team played a significant role in the delivery of various aspects of the Normanville Foreshore Master Plan, helping to create a precinct that is versatile, vibrant and enjoyable.

The improvement of the playground facilities across the district has been a focus of Council's Operations Team in recent times and in 2022-23 four playgrounds received upgrades and a new playground was installed at the Normanville Foreshore, providing children and families with a nature play space that in its setting is truly an experience worth cherishing.

A major refurbishment was carried out at APEX Park, Normanville including 'hardscaping' and some landscaping. Other sites also received new plantings including the Yankalilla Youth Park, the Normanville Village Green, the Normanville Foreshore and 50 trees were planted along our waterways.

The Operations Team carried out Council's annual road renewal program for various sealed roads in rural and township locations, which included the completion of the sealed portion of Forktree Road. The ongoing maintenance and improvement of our unsealed road network is essential and remains a top priority.

Infrastructure

Council's Infrastructure Team ensures that our roads, buildings and physical infrastructure are safe and well maintained and they plan the future needs of the community. Within the District Council of Yankalilla there are 641km of sealed and unsealed roads, 105km of footpaths, 135km of kerb and gutter, 2km of roadside guardrail and 38km2 of car parks.

Two major asset management plans were delivered in 2022-23 – The Transport and Stormwater Asset Management Plans – and open space assets were reviewed to determine function, utilisation, service levels, acquisitions and disposal as part of Council's asset management processes.

At the end of the 2022-23 financial year 98% of the Sealed Road Renewal program was completed with full completion forecast for September 2023. The near completion of the sealing of Forktree Road was a major achievement.

In 2022-23 the Infrastructure Team were also involved in overseeing the engineering aspects of Council's major projects, particularly regarding many aspects of the Normanville Foreshore Master Plan.





Building Facilities & Project Management

The Buildings and Facilities Team are charged with managing Council's buildings and public facilities. They play a pivotal role – as part of the broader Infrastructure Team – in ensuring the safety and optimal maintenance of Council's buildings and physical infrastructure and they plan for the future needs of the community.

There is a network of Council owned buildings and public facilities across the district that are governed by a range of leases, licenses and other agreements that allow the community to use the properties as intended. To ensure these contractual arrangements are responsive to the changing needs of the community, this dedicated team take a proactive approach. This forms the foundation for effective governance and future success in this area, fostering a resilient and thriving local environment.

The capital works program of Council in recent years has been significant with several major projects 'hitting the ground' in 2022-23 led by the Buildings and Facilities Team. They have achieved some remarkable accomplishments over and above the day-to-day tasks of general property management, most notably the successful project management of the Yankalilla Library and Cultural Centre and the Normanville Foreshore Master Plan including the Big4 Normanville Jetty Holiday Park Cabins Upgrade and the Normanville SLSC & Cafe/Kiosk re-development.

The involvement of the Buildings and Facilities Team in these large projects underscores Council's commitment to the holistic development and enhancement of the community's infrastructure landscape.

Coastal Conservation

This team of one gets things done! The Council's Coastal Conservation Officer is a grant funded, regionally shared role that undertakes environmental projects on behalf of Council, particularly in line with the Southern Fleurieu Coastal Action Plan.

In 2022-23 a significant level of grant funding was leveraged from external sources to successfully deliver environmental projects including the Red Alert weed control program, on-ground natural area restoration and increased capacity of the Fleurieu Coast Community Nursery to grow local native plants for revegetation projects.

At the regional level the Coastal Conservation Officer regularly meets with counterparts of the other Fleurieu Peninsula Councils and external organisations such as Landscapes SA to ensure the Yankalilla District is included in broader plans and programs, such as the Integrated Pest Management Program.

Collaboration with volunteers is vital to protect and enhance our natural environment, coasts and estuaries. The Coastal Conservation Officer supports a number of volunteer groups who help look after the environment and the Fleurieu Coast Community Nursery is a volunteer-based operation.





Regulatory Compliance

The community expects Council to uphold their obligations as a regulator, ensuring that the rules it is entrusted to uphold are enforced. This is largely the role of Council's Regulatory Compliance Team who play a crucial role in keeping the community safe and our places clean and tidy. The team is committed to focusing on setting standards within the community, building capacity and guiding rather than enforcing whenever possible.

Working with the community on fire preparedness and prevention is a major focus area for the team. Each year an extensive check on residential vacant blocks is undertaken to ensure grasses are slashed to reduce fire risk. In 2022-23 the team partnered with the Country Fire Service to host CFS Survival Workshops and delivered the Redicommunities program in Myponga to assist the community be better preapred for adverse weather events.

Dog and Cat registration and monitoring is another significant aspect of the work of the Regulatory Compliance Team. In 2022-23 a total of 2,179 dogs and cats were registered (1,775 dogs and 404 cats) via the state-wide DACO (Dogs and Cats Online) system across the district.

Planning

Council's Planning Team has absorbed some big shifts and changes in recent years, perhaps most notably being the spike in development applications post COVID 19 and the roll-out of the new state-wide planning system.

In 2022-23 the volume of incoming development applications decreased following record high numbers in the preceding years, however the average value of new developments remained high. 317 development applications were lodged with 224 completed with the development value of those applications being $47.60 million. The number of development applications received for new dwellings also remained high with 101 applications received in 2022-23.



The Planning Team continues to work across departments to respond to commercial development enquiries raised via the Economy, Tourism and Community Team. The team also offer pre-lodgment services to those wishing to discuss their development plans prior to lodging a Development Application.

Environmental Health

The Environmental Health Team within Council are responsible for administering a range of legislative and policy requirements that help keep the community safe. Sharing expertise and approaching issues with a mindset towards guidance and education is key, however enforcement measures are also a critical part of ensuring the best health outcomes for the community.

The field of Environmental Health covers a wide range of activities and conditions that can affect the health of the community including food safety and hygiene, immunisations programs, public access swimming pools and drinking water supplies. It also covers aspects of environmental protection and pollution prevention including assessment, approval and inspection of wastewater system installations.

Like Council's Planning Team, the Environmental Health Team absorbed larger numbers of wastewater applications post COVID 19 within existing staff resources. While the number of development applications lodged in 2022-23 decreased, the number of new dwelling applications remained high and so the number of accompanying wastewater applications was high with 96 approvals issued.

In 2022-23 the Environmental Health Team:

- Delivered immunisation services in the community, proving a clinic at Yankalilla Area School
- undertook 60 plumbing inspections to ensure compliance with approvals
- followed-up on 35 complaints relating to wastewater systems
- conducted 53 routine food business inspections
- investigated two reports of alleged food poisoning and followed-up on general complaints relating to the operation of food businesses
- participated in several audits of high-risk premises inline with SA Health's risk-based schedules
- Monitored the quality of groundwater at the closed Myponga and Yankalilla landfill sites and assessed the level of landfill gas at the Yankalilla site.





People & Culture

Meaningful culture shifts begin with confidence in the knowledge that an individual can lead change where it's needed. Our People and Culture Team are passionate about empowering Council's workforce to be the change they wish to see.

In recent years the groundwork has been laid for the development of a values framework that supports our workforce to feel empowered to perform at its best. In 2022-23 the foundations of this body of work were set with the introduction of Council's TIDE Values – a ground-up initiative that introduced shared values to the organisation that describes the culture we strive for.

To measure and benchmark employee sentiment a staff satisfaction survey was carried out and the results shared to encourage reflection and identify areas of 'work life' that need some attention to help Council move towards its ideal culture.

Performance Development Conversations have been introduced that align with the TIDE Values, encouraging discussion centered around professional and personal development of our employees while accomplishing organisational goals, building strong teams and strong relationships.

At the end of 2022-23, People & Culture changed to People & Performance to recognise the significant work in the WHS, Organisational Risk and Organisation Development this team plays.

Within the People and Culture Team, the Council's Work Health Safety (WHS) unit plays a vital role in cultivating a positive safety culture integrated into daily work practices. Throughout 2022-23, the WHS Team collaborated with Local Government Risk Services, conducting procedure validations, offering contractor management training, and conducting return-to-work reviews. The Operations Team had the option for audiometric assessments, and the opportunity for skin screening and health checks was extended to the entire workforce. Additionally, several staff members participated in work zone traffic management training.

In the past year, the Council has actively engaged in critical risk management initiatives, including the completion of a Local Government Risk Services (LGRS) Organisational Risk Evaluation, which is a mandatory activity in local government. This evaluation provided an organisation-wide examination of risks to ensure comprehensive risk management. Additionally, the Work Health Safety (WHS) team played a crucial role in inducting the Library team into the new building in January 2023. This involved ensuring the building's compliance with safety regulations and providing staff with the necessary information, such as emergency evacuation plans. These activities, including procedure validations and risk assurance evaluations, are fundamental to guaranteeing legislative compliance for Council.

Finance & Rates

The Finance & Rates team has been actively engaged in several key initiatives throughout the year to enhance the efficiency and effectiveness of Council's financial processes. They handle everything from paying bills, issuing rates notices, chasing overdue rates, and finalising property searches, to reporting regularly both internally and to decision makers, acquitting grants, preparing the annual budget and Long-Term Financial Plan, and producing the financial statements in accordance with accounting standards and local government legislation.

Residents and ratepayers benefit from the Finance and Rates team's dedicated service through improved processes, timely communication, and community support, fostering a financially stable environment that enhances local services, infrastructure, and overall quality of life.

The team has diligently managed increased levels of property search requests, handling a significant volume within legislated timeframes and without any increase in team size. This commitment to timely and cost-effective services aligns with our continuous improvement goals.

The team has remained steadfast in supporting local suppliers, prioritising quick payments upon approval, and encouraging staff to expedite approval processes. Our efforts to streamline the invoicing process have resulted in impressive statistics, despite record volumes and improved turnaround times for payment.

Reducing overdue rates has been a big focus. We've been locating people with overdue bills, finding new ways to get in touch with them, and updating their contact details. We want to make sure everyone knows it's important to pay their rates (and the law), and we're here to help with payment plans and other arrangements if they're struggling. We've facilitated payment arrangements, financial hardship applications, and seniors' postponement arrangements.

Our team's composition has evolved. We've got part-timers sharing jobs, which means more sharing of knowledge and opportunities. It's a smart move for succession planning and business continuity to help ensure we can keep processes running even when someone is away.

Ensuring the Council meets its statutory reporting and financial obligations has been a focal point. Our commitment to financial transparency, accountability, and responsible governance has been rewarded with a clean bill of health in our financial audit. It shows we're serious about being transparent, accountable, and doing things the right way.

Governance & Communications

The Governance and Communications Team lead Council in setting standards and good practices that support staff and Elected Members to communicate well and meet their regulatory responsibilities. Effective communication at a high level is key, as is being 'in the loop' with the things that impact our community.

The 2022 Elections saw strong voter participation in the Yankalilla District, with 2,365 eligible voters casting a vote. This represents a voting rate of 51%. The Governance Team coordinated Council's responsibilities in the Local Government Election process which saw five Councillors re-elected and four new members enter the Council Chamber. 16 nominations were received; six in Field Ward and ten in Light Ward. The Inaugural meeting of the current Council was held on Tuesday 29 November.

Onboarding both the new and returning Elected Members was a high priority in 2022-23 and was influenced by the rollout of legislative reforms following the election, particularly regarding mandatory training, code of conduct and behavioral management.

Each year the Governance Team do the 'hard yards' to organise Council's Australia Day celebrations where the achievements and contributions of outstanding members of our community are celebrated and new citizens are welcomed.

In 2022-23 Council resourced a permanent Communications Officer role in the Governance and Communications Team committed to engaging our many stakeholders and sharing useful or important information with the community.

To support the connection between Council and the Community the Communications Officer is present at all Council meetings and Elected Member Information & Briefing sessions

Community Engagement

Council undertakes various public consultations each year on key projects that set a direction or define a position of Council, have a high level of community



interest or require a decision that has significant financial implication. Understanding the priorities of our community is a fundamental part of planning for and delivering the services, programs and assets our community expects.

Guided by our 'Connecting with Our Community' framework, Council is continually striving to improve the way we engage with the community to influence decision making and improve outcomes, helping to make Council accountable and responsive.

We use a range of approaches to engage with our community and our online engagement hub 'Your Say Yankalilla' continues to evolve, making it easier for the community to learn about projects and submit their feedback, suggestions and ideas.

Good communication goes hand-in-hand with good community engagement. We communicate opportunities to participate in Council initiatives through a range of channels including the monthly 'In The Loop' newsletter, social media, media releases, advertising and public notices. We then engage with participants through our 'Your Say Yankalilla' website, face-to-face opportunities and hard copy submission forms.

In 2022-23 our community helped shape the direction and detail of these projects:

- Dark Skies – Carrickalinga
- Privately Funded Planning and Design Code Amendments
- Community Garden Site Selection
- Annual Business Plan and Budget 2023-24
- Wirrina Cove Zone Review
- Stormwater and Transport Asset Management Plans

Customer Experience

The Customer Experience Team are the 'engine room' of Council, using their extensive general knowledge of Council's services and programs to effectively direct customer enquiries. They act as a conduit to internal departments of Council and external organisations, ensuring that customers are connected to the information they are looking for.

They are well connected with Councils other customer facing sites – the Fleurieu Coast Visitor Centre and The Yankalilla Library and ensure that relevant, timely and accessible information is provided at Council's Civic Centre. The team are focused on using their time wisely and saving other departments time by gathering information and resolving issues and enquiries at first contact if possible and this flows on to efficiencies throughout Council.

The regularity of 'seasons' of enquiry in the Customer Experience area – such as rates 'season' and dog and cat registration 'season' – allows the team to speak to customers about other services that Council offer, it's a chance to have positive interactions with community members, putting a human face on Council services and adding value for the customer.

A highlight at Christmas time is the 'Letters to Santa' mailbox at the Civic Centre where children can come and 'post' their letters to Santa and receive a response!

Library

The Library Team are a resilient bunch! Much of their energy in late 2022 went into ensuring that the opening of the new Library was as smooth as possible, re-locating from their temporary 'home' at Fleurieu Coast Visitors Centre and retrieving almost the entire library collection from storage to fill the shelves at the new site.





Since it's re-opening in January 2023 the Yankalilla Library has become a much-loved community space and the Library Team have worked wonders to re-build the program of events and activities and activate the spaces of the Yankalilla Cultural Centre. The new children's area is proving to be particularly popular, encouraging young people enjoy reading from early childhood.

New technology has been added to the experience of borrowing items, allowing Library staff to spend more one-on-one time with customers. The team are continually seeking new ideas and exploring ways to creatively utilise the spaces within the new library, as well as opportunities to enhance service delivery. Groups hosted by the library are:

- A cuppa, a chat and craft.
- Weaving for wellness.
- Tech @ the Library
- Yankalilla Hist. Soc. Local and Family History Help
- Live streaming of Adelaide Writers Week
- Supported Yankalilla Hist. Soc with their programming for History Month
- School visits from Yankalilla Area School
- Morning Tea & Tales - scone group (social group)
- Free legal advice

Information Technology & Information Management

The Information Technology and Information Management Team are integral to Council's business continuity and Enterprise Resource Planning (ERP). Their role keeps the systems running that staff and Elected Members rely on for their everyday work, meeting legislative requirements and reducing organisational risk.

Council engages managed service providers for access to specific industry resources (systems, staff and expertise) that are beyond the core business of Council. The Information Technology and Information Management Team act as a conduit between Council and its service providers to communicate efficiently and ensure that staff and elected members are fully supported to get on with what they do best.

In 2022-23 the team have been heavily focused on finding efficiencies and better ways of working with the systems we currently use while also driving the implementation planning for large-scale systems change-over in the years ahead.

Tourism

The Fleurieu Coast Visitor Centre is not only the hub for visitor information in the district, but also where the tourism team carry out the behind-the-scenes work that sees our district shine as a destination of choice. With limited resources to undertake destination marketing activities, the team excel in leveraging cost-effective options for promotion via social media and building robust relationships to spread the word.

The Tourism Team are heavily invested in developing a vibrant events program and continue to refine Council's permitting processes for the use of Community Land to ensure that all requests from businesses, film makers, event managers and the community are as responsive as possible.

The Fleurieu Coast Visitor Centre is largely run by a dedicated group of volunteers who utilise their vast local knowledge to tailor information to visitors so they can get the most from their stay in the district. It also acts as a conduit for driving new and improved retail services in the District and provides opportunity for local creatives and producers to showcase and sell their products.





Community Development

The Community Development Team is a passionate bunch who are across the 'inner workings' of the district's community and go where the energy is to support organisations, groups of interest and individuals to do good work in the community. The range of projects that the Community Development Team touch on is broad – from youth and the aging to health, reconciliation and the environment. Even implementing a program to tackle fishing waste on our jetties found its way into their work plan in 2022-23.

In 2022-23 the team brought a long held desire from the community to have a community garden to fruition with site selection complete and the design and build work for the garden in progress.

Some important regional work regarding Aged Care Directives (ACD) saw the introduction of a community service to equip people with the information they need to complete their own. Trained volunteers are now available at the Library for one-on-one sessions to take community members through the sensitive process of considering this document.

A thread of arts and creativity runs through many of the team's initiatives. The Arts and Creativity Grants fund provided by Council provides quick response funding for arts projects and art-specific school holiday programs are made available to the community.

The Fleurieu Coast Community Network is now well established and continues to be coordinated by Council's Community Development Team. It acts as a conduit for information both out to the community and into Council and provides an advocacy platform for community.



Youth continues to be a focus for Council and 2022-23 the Council-run Youth Advisory Committee actively engaged to build a robust program of youth activities across the district. The Community Development Team partnered with various organisations to provide school holiday activities such as mountain biking, kayaking, excursions and development days. The Normanville Summer BeachFest continued its success as one of the highlights on the calendar despite the challenges of working around the redevelopment of the Normanville Foreshore.

Economic Development

Sitting alongside the Community Development Team and the Tourism Team, Council's Economic Development Team know how to get cross-department collaboration working for the district's business community. They also work tirelessly to advocate for our district and build relationships beyond our borders that yield benefits locally.

Collaboration with Council's Operations Team has





driven the development of new trails infrastructure, which has seen the beginnings of the Normanville to Carrickalinga Foreshore Trail take shape. A partnership with Forestry SA continues to flourish and deliver new experiences and infrastructure on the ground including new trails in the Second Valley Forest reserves and a new toilet facility at Ingalalla Falls.

Offering our business community opportunities to build their capacity not just to survive but to thrive is a core function of the Economic Development Team. A program of networking events, mentoring sessions and training courses were facilitated by the team throughout 2022-23.

Tourism and Agriculture – the districts' economic heavyweights – have staff dedicated assisting these industries. They work collaboratively across Council to provide assistance to businesses who endeavour to create new products, offer new services and add value to their businesses. In 2022-23 the team was boosted by the addition of an Economic Development Support Officer to coordinate the functions of the team and provide the resources required to drive the delivery of Council's Economic Development Plan.







Community Home Support (CHSP)

The Community Home Support Program is a transport service jointly funded by the Federal Government and Council that makes the day-to-day lives of older people and their families that little bit easier. It allows registered participants to book a vehicle and a driver for medical appointments and wellbeing activities including trips to visit people in hospital, nursing homes, family near Adelaide, to lodge insurance claims, pick up and drop off cars for repair, shopping and legal appointments.

Council's CSHP Team manages the transport bookings, the registrations of participants, the fleet of five vehicles and the volunteer drivers. In 2022-23 the team provided 4,750 service deliveries (drop off and pickups) with May 2023 hitting a record high of 501 service deliveries. The team also managed:

- 454 active clients registered whose average age is 77
- 34 dedicated volunteer drivers
- 437 participants to register with My Aged Care
- The fleet of vehicles that travelled 172,708 (av. 14,392 km per month)
- 2,049 trips, 1,797 of which were return individual trips (av 39 passengers per week).



Four Year Focus update

OUR ENVIRONMENT FOUR YEAR FOCUS

Priority 1: Protecting our natural environment and rural lifestyle

Initiative	Activity Update
1.1 Participate in zone emergency management planning and committees	DCY is a member of the Adelaide Hills, Fleurieu and Kangaroo Island Zone Emergency Management Committee. Staff representatives from the Operations, Community Development and Communications Teams regularly attend the quarterly meetings.
1.2 Support or advocate for local emergency services organisations	DCY staff regularly attend local Emergency Services organisations meetings to ensure the link and cooperation between Council and local emergency services organisations remains strong. The Regulatory Compliance Team partnered with CFS to bring two important workshops to the community in readiness for the fire danger season based around writing a bushfire survival plan. The Fleurieu Coast Community Network - led by Council's Community Development Team - supports and advocates for local emergency services where appropriate.
1.3 Respond to opportunities to improve local adverse events management	DCY's Community Development Team partnered with the Red Cross Community-led Disaster Resilience project. The Myponga RediCommunities Community-Led Disaster Resilience Project assisted the Myponga community to work together on actions to strengthen community resilience and be prepared for a range of disasters. DCY's Operations Team maintains strong working relationships and two-way communications with local Emergency Services in readiness to support them in adverse event situations.
1.4 Advocate for (and act on) natural resource management priorities to be included in the Landscape Plan for the region	The Coastal Conservation Officer has completed input into the Landscapes SA 5 Year Plan and attends meetings with all Fleurieu Peninsula Councils along with Landscapes SA to create a Declared Pest Strategic Plan for the region. Landscapes SA Hills and Fleurieu have committed to the War On Weeds roadside declared weed control program. DCY continues to host the Coastal Conservation Officer in partnership with Green Adelaide and provides on-ground funding for the implementation of the Southern Fleurieu Coastal Action Plan. The Fleurieu Coast Community Nursery has been successful in gaining $1 for each tree grown above original capacity of the nursery. We have grown another 25,000 trees to gain $25,000. This was matched by council. Council's Coastal Conservation Officer was successful in gaining Fire Wise project grant funding to promote, grow and plant fire wise plants. This grant is $250,000 over 2 years. Approx. 40,000 seedlings have been grown with volunteer support at the Fleurieu Coast Community Nursery for this winter's revegetation projects. Sites are being prepared and planted. This year's main focus is to improve habitat for the Hooded Plover through the Our Plover Coast Project State Priority funded project worth $200,000 over 2 years. Implementing the Normanville Dunes and Bungala Biodiversity Action Plans has been a key activity with community group support for natural area restoration activities.

Priority 1: Protecting our natural environment and rural lifestyle	
Initiative	**Activity Update**
1.5 Support regional environmental partnerships	The Coastal Conservation Officer is a grant funded position that contributes to Council's environmental programs and brings additional Green Adelaide on-ground coastal management funding into the district. The Coastal Conservation Officer has continued to work with the Fleurieu Environment Centre and the Foundation for National Parks and Wildlife to be successful in obtaining grants for the Fleurieu Coast Community Nursery and associated revegetation projects. Council funded projects have implemented key priorities in the Southern Fleurieu Coastal Action Plan. This has included red alert weed control in areas of high conservation significance. Council has also funded the Normanville Dunes Biodiversity Action Plan on-ground natural area restoration with matching contribution from the Green Adelaide Coast and Seas program. The Fleurieu Coast Community Nursery has working bees on the first and third Monday of each month averaging 20 volunteers. These working bees draw volunteers from across the district and from outside our region to share in a common goal of plant propagation and sharing knowledge on natural area restoration while connecting community groups. Fleurieu Coast Community Nursery gained $1 for each tree grown above original capacity of the nursery from the Foundation for National Parks and Wildlife. This year they have grown another 25,000 trees to gain $25,000 for nursery operations and associated revegetation programs. This funding was matched by council.
Priority 2: Living Sustainably	
Initiative	**Activity Update**
2.1 Actively engage with the CFS regarding vegetation management practices	The successful Fire Wise grant in partnership with the Fleurieu Environment Centre will deliver educational material, demonstration sites and revegetation programs that are Fire Wise. The main aim is to reduce fire risk and to increase local native biodiversity. DCYs Operations Team continued their program of vegetation management and carried out extensive tree trimming associated with roadsides. Three rounds of slashing on main arterial roads and on all rural roads were completed and received two spray rotations.
2.2 Actively support a reduction in single use plastics across the district	DCY's Economy, Tourism and Community Team are leading by example with 100% of Council events going Single Use Plastic free. Information about how business can reduce their use of Single Use Plastics is disseminated via the Southern Business Mentoring Program and Do Business Fleurieu Coast initiatives. The Customer Experience Team supported FLEC in the "Green Waste" program and worked with them to build their capacity to educate the community. The Customer Service Team have led the organisation in-house to educate on recycling and green organics. Better practices have been adopted at DCY. A single use plastic bin has been introduced at the Civic Centre. DCY's Customer Experience Team provide written material about reducing single use plastic waste and promote recycling and organise waste disposal as well as provide residents with 'Compost Caddies' free of charge.

Priority 2: Living Sustainably	
Initiative	**Activity Update**
2.3 Initiate or participate in circular economy initiatives	DCY's Operations Team contract a green waste company to re-use and recycle Council's green waste. They are also working with their contractors regarding opportunities to continue the rollout of alternative asphalt materials where suitable.
2.4 Fleurieu Regional Waste Authority	FRWA continues to support the district with our goal to reduce waste to landfill. FRWA and constituent councils have invested in systems and services to meet this aim. Since June 2016, the amount of waste sent to landfill has decreased to 9,350 tonnes from 13,530 tonnes (31%). This has resulted in reduced greenhouse gas emissions and payable solid waste levies. In 2022-23 the District Council of Yankalilla has experienced a 5% reduction in waste to landfill, and an 11% increase in food & organic waste levels. Whilst the overall diversion from landfill increased by 3%, unfortunately recycling reduced by 5%. FRWA implemented the Summer Recycling Collections Project that included bin audits, community survey and analysis that culminated in the Board and Councils adopting the weekly collection of FOGO and Co-mingled Recycling over the summer period in 2022-23.
2.5 Advocate for growth of renewable energy investment production	Under review
2.6 Add community gardens to our townships	The Community Development Team have made this initiative a reality with site selection complete and the design and build work for the community garden in progress.
Priority 3: Ensuring sensative development	
Initiative	**Activity Update**
3.1 Investigate opportunities to encourage sustainable development	Council's Planning Team offer pre-lodgement services to those wishing to discuss their sustainable development plans prior to lodging a Development Application. High priorities from the Storm Water Management Plan continue to be rolled out with focus given to water sensitive urban design.
3.2 Actively participate in planning reforms and identify future Code Amendments to support Council's Community Plan	The new State Planning Code has been rolled out. The DCY Structure Plan for Yankalilla, Normanville and Carrickalinga adopted in 2019 identifies areas for future growth. Planning professionals undertake training to keep up to date with legislation and to keep abreast of changes in interpretation of planning policy. Planning Institute of Australia accreditation is required.
3.3 Increase township shade, cooling and amenity	DCY's Operations Team have planted trees along waterways. 50 new street trees have been planted as well as new trees at the Skate Park the Village Green and the Normanville Foreshore have also had new tree plantings carried out.

OUR COMMUNITY FOUR YEAR FOCUS

Priority 4: Providing for our children, young people and families	
Initiative	**Activity Update**
4.1 81-83 Andrew Avenue Normanville	The Village Green continues to provide the Normanville Township with a much-loved green space that promotes community connection. In 2022-23 Council's Operations Team undertook enhancements such as new plantings.
4.2 Masterplan Normanville Foreshore and Caravan Park	The Normanville Foreshore Masterplan is progressing well with Stage 1 completed in 2022-23.
4.3 Rapid Bay visitor accommodation	Under review
4.4 Activation of arts and exhibitions	The Community Development Team have facilitated the Arts & Creativity Grants Program to fund a range of projects. Council's Public Art Policy has been completed. The annual Normy Summer BeachFest was delivered by Council's Community Development Team and art-specific school holiday activities have been facilitated and promoted in the community. DCY's Community Development Team facilitate the Yankalilla Youth Advisory Committee which is active and continuing to grow.
4.5 Attract and partner with creative industries	The Fleurieu Coast Visitor Centre offers a retail opportunity for local creatives and producers. Council partners with Festival Fleurieu, BeachFest, Kids Market and Library-hosted book launches, author talks and 'Cover to Cover' to contribute to a vibrant events calendar.
4.6 New library and community hub	The new Yankalilla Library opened in February 2023, marking the completion of this project.
4.7 The Centre	With the re-opening of the Yankalilla Library and Cultural Centre, the Library and Community Development Teams are working with community partners to activate the building.
4.8 Regional study hub and vocational pathways	The Economy, Tourism and Community Team worked with Regional Development Australia to explore options regarding a regional study hub in the district. The Team also facilitated the engagement of young people in the Climate Summit and Fleurieu AG Fest. A project to introduce a retail/tourism internship at the Fleurieu Coast Visitor Centre is progressing. Investigations into the viability of establishing a remote working hub are complete and found that a Council funded scenario isn't viable at this time. Private co-working spaces exist within the district and remain the preferred model.
4.9 Government and independent learning services	Ongoing

Priority 4: Providing for our children, young people and families	
Initiative	**Activity Update**
4.10 Recreation infrastructure and services	The Economy, Tourism and Community Team along with Operations have driven the development of new trails infrastructure in the district. Of particular note are new facilities at Ingalalla Falls and the Normanville to Carrickalinga Foreshore Trail. Council's Operations Team have upgraded four playgrounds based on the Playsafe report, added four outdoor gym activities stations at the Lions Youth and delivered a new playgound at the Normanville Foreshore. The Lions Club are working towards the delivery of a new shelter over playground at the Lions Youth Park Council is working with Yankalilla Memorial Park on interim and major upgrade options at the park.
4.11 Sporting facilities and organised sport	Annual grants from Council are provided to Yankalilla and Myponga multi-use sports facilities. DCY's Community Grants Program and the Annual Business Plan and Budget process offer sporting clubs the opportunity to upgrade their facilities and run educational and training programs. Statewide StarClub program has ceased. Council's Community Development Team continues to bridge this gap, working with Clubs to improve sustainability.
4.12 Adventure sports clubs	Continuing to build relationships
4.13 Open space	Open space assets are regularly reviewed to determine function, utilisation, service levels, acquisitions and disposal as part of Council Strategic Planning and Asset Management processes. Funding for works happens as part of the Annual Business Plan and Budget Process.
4.14 Develop a strategy for population growth and diversity	The Economy, Tourism and Community Team are delivering a Township Planning pilot project with Cape Jervis and Myponga that will consider population demographics and growth.
Priority 5: Accessing health, emergency and community services	
Initiative	**Activity Update**
5.1 Retail services	Council's Economic Development Team and the Fleurieu Coast Visitor Information Centre act as a conduit for driving new and improved retail services in the district.
5.2 Health services	Council Community Development Team facilitate the connection of the community with the health services they have available to them.
5.3 Health, access and inclusion	The Fleurieu Coast Community Network - coordinated by Council's Community Development Team is now well established and continues to advocate for the community. The Community Development Team have seen the completion of the Public Health Plan and are successfully delivering programs in line with the Disability Access and Inclusion Plan. The Yankalilla Transport Service or 'CHSP' is running at capacity.

Priority 6: Building community connections	
Initiative	**Activity Update**
6.1 Place making for townships	DCY's Economy, Tourism and Community Team are progressing the pilot 'Township Plans' program in Myponga and Cape Jervis as well as supporting Progress Associations across the district through Community Development Team initiatives. Council invests in events that activate our townships, places and spaces and inject vibrancy into our communities. DCY's Coastal Conservation Officer partners with the Fleurieu Environment Centre on environmental programs including Gazania Free Gardens plant swap, Coastal Gardens workshops and plant promotions at Yankalilla Show.
6.2 Community grants	As part of our Australia Day Celebrations, certificates were presented to the community groups that were successful in receiving Community Grant Funding from Council for 2022-23, sharing in $25,000 worth of funding. In addition to this funding, the Myponga Memorial Community Centre were granted $25,000, the Yankalilla Memorial Park were also granted $25,000 and $17,000 was granted to the Arts and Creativity Grants Program.
6.3 Volunteering	Volunteering opportunities are available for all ages and abilities. Our local volunteers play a valuable role in sustaining a healthy and resilient community and contribute significantly to the fabric of the community.
6.4 Community-led strategic plan implementation	The Township Planning pilot projects undertaken with the Myponga and Cape Jervis communities demonstrated the progress Council is making to empower local communities to get on with the initiatives they want to lead and communicate with Council about their priorities, opportunities and challenges.

OUR ECONOMY FOUR YEAR FOCUS

Priority 7: Developing tourism opportunities for economic benefit	
Initiative	**Activity Update**
7.1 Enhance awareness of tourism products and create new opportunities for tourism	Council is a funding partner of Fleurieu Peninsula Tourism and leverages this partnership to amplify the efforts of its tourism team and achieve greater awareness and marketing reach. The Fleurieu Coast Visitors Centre offers a suite of options for local business and tourism operators to sell and promote their products and services. Council's Tourism Team continues to refine their permitting processes for the use of Community Land to ensure that all requests from businesses, film makers, event managers and the community are as responsive as possible. The Economy, Tourism and Community Team have worked collaboratively together and across Council departments to provide assistance to businesses endeavouring to create new tourism products and experiences, which has supported the introduction of new offerings from businesses such as Lessismore Farm and Fleurieu Gin.
7.2 Investigate opportunities for a greater mix of hospitality and accommodation	The establishment of new cabins and upgrades at the BIG4 Normanville Jetty Holiday Park have made a significant contribution to the district's accommodation mix.
7.3 Consult on and implement the Economic Development Plan	The enhanced structure of the Economy, Tourism and Community Team with the introduction of the Agribusiness Development Officer and the Economic Development Support Officer has provided the resources required to drive the implementation of Council's Economic Development Plan.
7.4 Establish 'off-season' attractors	The Economy, Tourism and Community Team have facilitated the development of new infrastructure and services that support the experiences visitors are looking for in the 'off-season' such as new trails in the southern Second Valley Forest and new toilets at Ingalalla Falls. They also continue to meet with business proponents and assist with new business establishment and promotion. Council provides significant contribution to Festival Fleurieu and other local events - both in dollar value and in-kind support - that attract visitors to the District in 'off-season'. The Council driven event Festival of Nature continues to build on its brand and produce a successful event.
Priority 8: Supporting agribusiness and food production	
Initiative	**Activity Update**
8.1 Support local producers to explore and pilot 'Paddock to Plate' initiatives	The AgriBusiness and Economic Engagement Team was established and continues to facilitate the Yankalilla Agricultural Advisory Network. The group meet quarterly and are exploring cross-industry collaboration and actions to progress a Regenerative Agriculture and Food Cluster Strategy. In 2022-23 the Economy, Tourism and Community Team assisted local producers and artisans with retails floor space, promotion through socials and providing opportunities through stallholder events. The Team facilitated Council's support of the second Fleurieu Food Festival, in particular with organising refrigerated freight for the event.

Priority 8: Supporting agribusiness and food production	
Initiative	**Activity Update**
8.2 Regular review of rural land use provisions	The introduction of the new state-wide Planning and Design Code has replaced the 'Primary Industry Zone' with the 'Rural Zone'. The Rural zone encourages some value adding activities on farming allotments.
8.3 Work with the State Australian peak bodies and associations for key commodities	Planned for completion in 2024-25
8.4 Engage with the agricultural sector on Circular Economy	Planned for completion in 2024-25
Priority 9: Increasing job and business opportunities	
Initiative	**Activity Update**
9.1 Engage with Government Stimulus and Support Packages	DCY's Economy, Tourism and Community team shares information about government funding and support through its networks of advisory groups and regular communications.
9.2 Undertake land use planning and investment attraction	The DCY Structure Plan published in 2019 for the three main townships of Yankalilla, Carrickalinga and Normanville identifies growth areas. Work on determining a potential bulky goods area continues. Council maintains strong regional relationships and continues to explore options for investment attraction with Regional Development Australia and Neighbouring Councils.
9.3 Support the success of business networks	Council's Economy, Tourism and Community Team held various business networking events in 2022-23 and through these networks they take every opportunity to support business where possible.

OUR INFRASTRUCTURE FOUR YEAR FOCUS

Priority 10: Getting around	
Initiative	**Activity Update**
10.1 Provide environments that support connection and participation in community life	The regular works program of Council's Operations Team supports the daily life of our community, keeping our district and its places and spaces clean and safe to support connection and participation in community life. In 2022-23 the Operations Team undertook footpath maintenance and construction in Myponga, Normanville (nearby the Normanville Shopping Centre and on Jetty Road, the Foreshore and Bungala Bridge). The Economy, Tourism and Community Team along with the Operations Team have progressed the Master Plan for the Carrickalinga to Normanville Foreshore Trail.
10.2 Advocate for State investment in improved visitor infrastructure at Cape Jervis	Council staff have been part of the Master planning discussions for the Cape Jervis Harbour.
10.3 Advocate for a more comprehensive intermodal public transport solution	Council continues to advocate for improved public transport.
10.4 Seek State investment for separation of freight, tourism and residential traffic on local and State Road infrastructure	The Infrastructure Team secured funding from the Special Local Roads Fund for the upgrade of Range Road, working towards being able to gazette for B-Double access. Range Road has been identified as part of the South Coast Freight Corridor.

Priority 11: Delivering township infrastructure	
Initiative	**Activity Update**
11.1 Investigate and advocate to State Government for the renewal, management or expansion of our local jetty infrastructure	Council undertook a cost analysis of our local jetties and passed it on to the Local Government Association who are acting as a sector to advocate to the state government. Maintenance on our local jetties has been carried out in 2022-23.
11.2 Implement the Normanville Foreshore Masterplan.	The Normanville Foreshore Masterplan is progressing with Stage 1 now complete including Nature Play, concrete plaza area, lawned area and accessible boardwalks, a realigned carparking, improved green space, first stage of plaza works and upgraded stormwater. Construction of Normanville SLSC commenced with works continuing through 2023.

Priority 11: Delivering township infrastructure	
Initiative	**Activity Update**
11.3 Develop masterplans that deliver unique visions for each township	Council has progressed an extensive Township Planning pilot project for Myponga and Cape Jervis.
11.4 Repurpose existing and heritage buildings for new economic land uses	Planned for completion in 2024-25
11.5 Improve township amenity and streetscape beautification	Council's Operations Team completed a major refurbishment at APEX Park, Normanville including 'hardscaping' and some landscaping. The Normanville Foreshore received extensive streetscape beautification. Revegetation works were undertaken between Normanville and Carrickalinga and new plantings were carried out along Main South Road at Cape Jervis.
11.6 Lever the significant network of existing trails and consider linking township trails	The Economy, Tourism and Community Team partnered with Forestry SA to facilitate access to walking trails for disabled access and the new toilet facilities at Ingalalla Falls were completed. The Carrickalinga to Normanville Foreshore Trail Masterplan has been progressed.
11.7 Improve selected sealed and unsealed roads and road networks	In 2022-23 Council's Operation Team undertook a $900,000 capital works program across the district's network of unsealed roads. Council also carried out its annual road renewal program for various rural and township sealed roads, which included the completion of the sealed portion of Forktree Road.
11.8 Undertake an annual review of infrastructure service levels against community needs and feedback	Ongoing
11.9 Review Council's community land supply and function	Planned for completion in 2024-25

OUR LEADERSHIP FOUR YEAR FOCUS

Priority 12: Getting around	
Initiative	**Activity Update**
12.1 Share our success and good news stories with the community	In 20220-23 Council strengthened its communications structure and processes meaning more regular communications are reaching the community with more consistency. Departments continue to forge strong networks with their communities of interest. The Governance and Communications Team was strengthened with the Communications Officer transitioning from a contracted role to a permanent position. A Communications Plan was developed and implemented, providing a framework that supports better quality content going out to the community more frequently. A wide range of communication channels were employed throughout the year including In the Loop eNewsletter, social media, website.
12.2 Provide best value outcomes for rates while maintaining our unique identity	Council continues to seek value from its shared services arrangements and build on existing relationships that deliver formal and informal sharing of information, resources and knowledge while not compromising Council's ability to respond to the needs of our community. Enhancements have been achieved with regard to the shared services arrangements with Alexandrina Council in Planning and Development.
12.3 Engage in Local Government reform discussions	South Australia's system of local government has been under review. The Statutes Amendment (Local Government Review) Act 2021 passed Parliament and received the Governor's assent in June 2021. The Act amends a range of laws related to Local Government in South Australia including: • Local Government Act 1999 • Local Government (Elections) Act • City of Adelaide Act The roll-out of the Act occurred in late 2021. Elected Members and key Council staff were kept abreast of the implementation.
12.4 Provide ongoing opportunities for the community to participate in decision making	Council's Community Engagement Framework provides the foundation for planning and delivering robust community engagement programs. In 2022-23 the projects undertaken across Council generated six formal opportunities for the community to participate in decision making. Over 1,000 registered subscribers to Your Say Yankalilla received direct notification of when the opportunities to participate were occurring and Council's regular communications channels and customer service touch points were also used to promote current engagements. Council departments collaborate with interest groups in the community to gain insight that shapes the decisions we make.
12.5 Undertake a community satisfaction survey in 2023	Intended for 2023-24

Priority 12: Getting around	
Initiative	**Activity Update**
12.6 Deliver progressive and proactive services which focus on greater efficiency and effectiveness	Council's Operational and Executive Leadership teams are focussing on embedding professional development across Council departments for succession planning, leadership and opportunities to excel. Our approach to recruiting has shifted in recent times, broadening the catchment of potential candidates by searching beyond the usual local government pool for talent with transferrable skills and the 'right fit'.
12.7 Partner with the region for investment attraction or shared service delivery	Part of business as usual
12.8 Undertake a Representation Review in 2024	Planned for completion in 2024-25

Our Elected Members

Mayor & Elected Members

The District Council of Yankalilla is an elected body of nine representatives – the Mayor and eight Councillors. They are elected across two wards – Light Ward and Field Ward.

Light Ward has five councillors to represent the townships of Yankalilla, Normanville and Carrickalinga, which is approximately 60 percent of the district's population.

Field Ward has four councillors to represent the remaining rural and coastal residents and ratepayers. The nine councillors collectively elect one of themselves as the Mayor.

Council is accountable to the ratepayers and residents of the district for the planning, direction and management of the resources to meet the present and future needs of the community.

Light Ward	Field Ward
Wayne Gibbs	Darryl Houston
Tim Moffat	David Olsson*
Glen Rowlands*	Lawrence Polomka
Davina Quirke*	Simon Rothwell*
Bill Verwey*	



Wayne Gibbs



Tim Moffat



Glen Rowlands*



Davina Quirke*



Bill Verwey*



Darryl Houston



David Olsson*



Lawrence Polomka



Simon Rothwell*



Elected Member Reporting

Elected Member Allowances

Councillors are paid an allowance that is set by the independent Remuneration Tribunal every four years (section 76 of the Local Government Act 1999). This allowance is paid in recognition of the demands placed on councillors in carrying out their civic and statutory duties as well as the size, population, revenue, and relevant economic and social factors in the council area. The District Council of Yankalilla is deemed a Group 4 Council by the Remuneration Tribunal and the Elected Member Allowances for the first year in Council were as follows:

- Mayor $43,820 (4 times that of a councillor)
- Deputy Mayor $13,693.75 (1.25 times that of a councillor)
- Councillors $10,955

Councillors are also provided with a range of services and support as described in the Elected Members Allowances and Benefits Policy.

Councillor expenses

Councillors incur expenses while fulfilling their roles and duties. Under 76(e) of the Local Government Act 1999 and in accordance with Council's Elected Members Allowances and Benefits Policy Councillors may claim reimbursement of travel, internet, telephone and some other expenses, incurred within the Council area.

Full details of the Council policy on allowances and benefits are available on Council's website. A register of Elected Member allowances, benefits and reimbursements may be viewed at the Council office.

Participation in Council

The District Council of Yankalilla's Ordinary Meetings are held on the third Tuesday of each month at 4pm and are open to the public. During each meeting, time is set aside for Deputations where ratepayers, residents and others may address Council.

Special meetings are called as needed to address urgent matters before the next ordinary meeting of Council. Special meetings are also open to the public.

Meeting attendance 2022-23					
	Attended	Apology	Leave of absence	Non-Attendance	TOTAL
Mayor Darryl Houston	8	2	0	0	10
Tim Moffat	10	0	0	0	10
Wayne Gibbs	8	1	0	1	10
Glen Rowlands*	14	2	1	0	17
Davina Quirke*	14	1	1	1	17
Bill Verwey*	14	3	0	0	17
David Olsson*	17	0	0	0	17
Lawrence Polomka	10	0	0	0	10
Simon Rothwell*	17	0	0	0	17
Bruce Spilsbury#	7	0	0	0	7
Peter O'Neil#	7	0	0	0	7
Alistair Christie#	4	3	0	0	7
Leon Zarins	7	0	0	0	7

*returning Councillors #outgoing Councillors

Elected Member Training and Development

The District Council of Yankalilla is committed to providing training and development for Elected Members.

Training helps ensure Council has accountability and transparency. It assists Council in remaining compliant with all relevant legislation, standards and codes. To broaden their knowledge and skills, Elected Members have the opportunity to attend training sessions, workshops and conferences throughout the year.

10 Elected Member Forums were held throughout the year, these were open to the public. Opportunities were also available to attend training sessions provided by the Local Government Association.

As a newly elected Council, all Elected Members were required to attend prescribed mandatory training sessions within the first 12 months of being sworn in. This is a requirement under section 80A of the Local Government Act 1999 and Regulation 8AA of the Local Government (General) Regulations 2013.

Most of these mandatory sessions were completed between November 2022 and June 2023 and focussed on the following themes:

Behaviour	To identify attributes and develop skills that uphold the Behavioural Standards and principles of good governance.
Civic	To develop knowledge of the Australian system of government and how Councils fulfil the objectives of the Local Government Act to deliver reputable community outcomes.
Legal	To develop the knowledge and skills required to meet the legal responsibilities of a council member.
Strategy & Finance	To develop the knowledge of integrated strategic and annual business planning and the skill to manage public funds appropriately.



Our Administration

Organisation structure

Across 2022-23, District Council of Yankalilla has undergone tremendous change across its workforce, its leadership and its Elected Members.

Led by new Chief Executive Officer, Nathan Cunningham, a new Executive Leadership Team (ELT) was assembled in 2022 with specific intent to deliver great community outcomes based in an open and transparent manner, built on sound and replicable processes. The team comprises four highly skilled leaders coming from rich and diverse 'customer based' backgrounds.

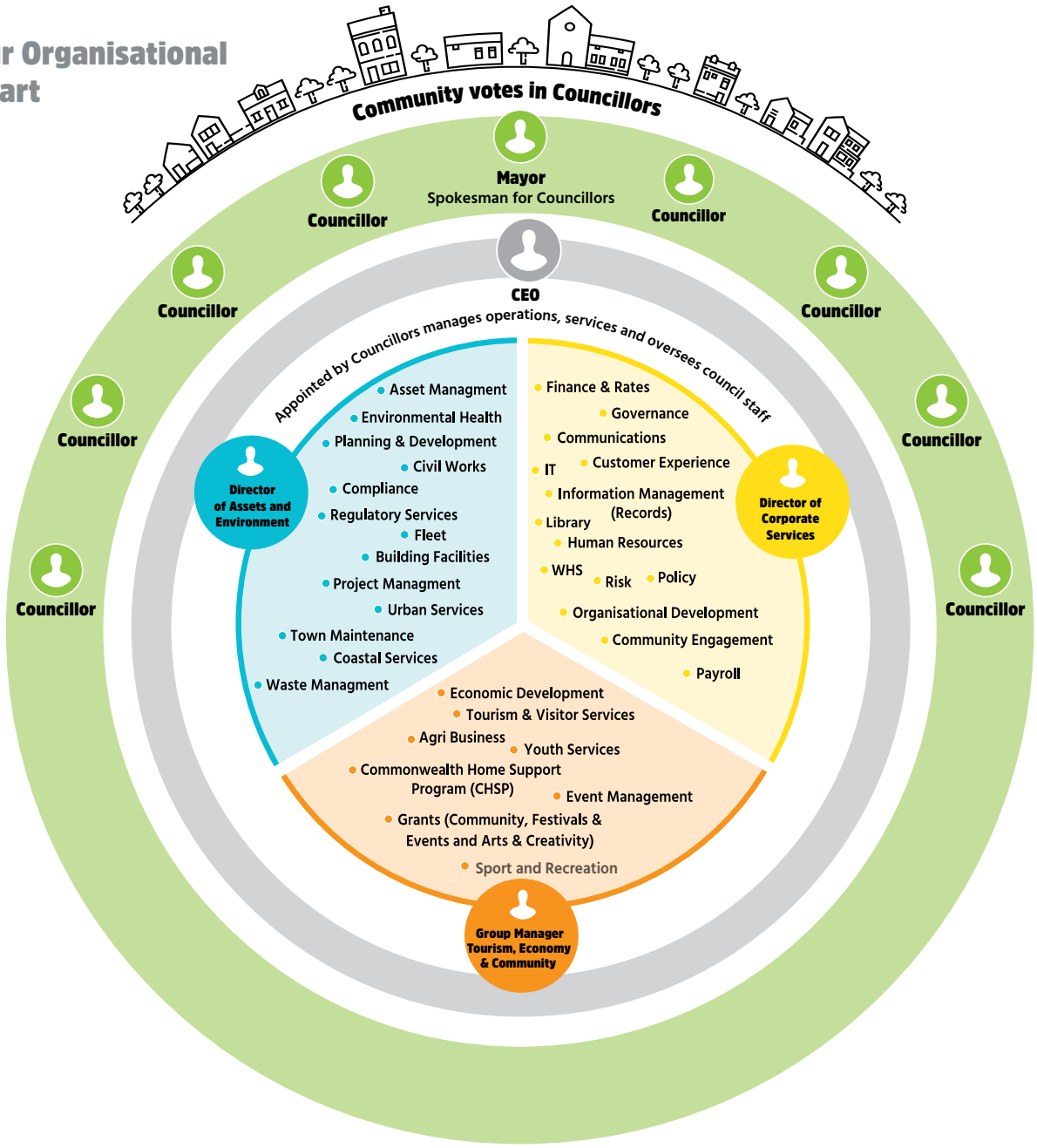
The Executive Leadership Team manage our operations and ensure the Council receives the strategic information and advice it needs to plan for the district and make operational decisions.

Teams within each directorate perform specific functions, collaborate on projects and share their knowledge and expertise across the organisation.

Information on the CEO, Directors and Group Manager, and general managers and their teams are provided on the following pages.

Our organisational structure is provided below
Let's meet them –

Our Organisational Chart



Executive Leadership Team



CEO – Nathan Cunningham

With an extensive Local Government leadership background, Nathan has led the District Council of Yankalilla (DCY) since mid-2022 as Chief Executive Officer (CEO). In that time, his new Executive Leadership Team has been working on a positive transformation of the DCY culture and some changes to the overall governance within the organisation. The operational re-alignment is enhancing the way the Council responds to its residents, property owners, businesses, workers and visitors while also enhancing the organisation's capacity to deliver on the DCY Strategic Plan and Vision 2030.

Nathan is hopeful that the community have started to see benefits or feel a change from the new approach and whilst recognising the Council is in a peak delivery phase, he is looking to ensure quality user experiences are the focus. Nathan brings a 'values-led' approach to strategic leadership, a passion for creating positive impact on communities and strong governance skills. With the election in November 2022, Elected Members were inducted with Nathan concentrating on building relationships with the new council and ensuring they have been conducting their mandatory training.

As noted earlier, Nathan brings vast experience across a range of Councils in executive roles in both metropolitan and regional communities. He comes to DCY backed by a history of harnessing the power of teams in delivering change and improved community outcomes. Immediately prior to his commencement at Yankalilla, he managed the $20M Payinthi Community Hub, Library and Civic Centre at the City of Prospect together with a number of organisation and city-shaping projects. Nathan has also worked with regional communities in the Barossa tourism region over his career with these varied experiences providing a well-rounded approach to the challenges and opportunities DCY faces.

Nathan sits on multiple relevant committees, panels and boards to complement his role of leading the Council team.

Yankalilla is a place that has held special memories to Nathan and one that has been an important part of his life story ahead of taking on the role.

Beyond Nathan's professional commitments, he values his family time with his wife and two young daughters whilst also enjoying sporting and travel pursuits.



Director of Assets and Environment - Ross Whitfield

Ross came to join the Executive Leadership Team in November 2022 as the leader of the Assets and Environment Directorate. Ross, a Fleurieu native, brings a wealth of experience and skills together with a great Local Government grounding with his most recent leadership role being at the City of Adelaide.

Ross, a local government success story, has a career experience which spans close to 20 years having started as an apprentice and progressing through to a senior leadership role. His passion is in developing people, adding value, mitigating risk and delivering positive and memorable experiences for our customers and communities. Ross has a keen focus on organisational culture and is committed to our best assets - our people. Ross has remained steadfast in ensuring the successful delivery of the Annual Business Plan and Budget including major projects as well as making sure the districts assets including streets, parks and other public spaces are clean, well presented and maintained in line with the community's expectations.

Outside of work, Ross is a keen outdoorsman and loves spending time out of the house with his wife and two daughters. He confesses to loving the ocean and spends much of his time chasing surf around our state and further abroad.



Director Corporate Services - Jodie Summer

Jodie joined the District Council of Yankalilla in October 2022 as the Director Corporate Services, leading teams responsible for Finance and Rates, Customer Experience, Governance, Communications, Community Engagement, Library Services, People and Performance (including Risk), Information Technology and Information Management.

Whilst Jodie is a registered Chartered Accountant, has a Master of Business Administration (MBA), a Graduate Diploma, Commerce Degree in Accounting and Management, and holds qualifications in Lean Principles of Management, her passion lies in leading people and processes, and building transformational teams through empowering people to discover efficient ways of working.

Jodie has brought a fresh new perspective and energy to the team and has invested time in understanding the similarities and differences within Local Government. Her background and experience in system implementation and process improvement is being well utilised at Yankalilla as Jodie embraces the challenge to find innovative and, quite importantly, low-cost solutions for Council.

Prior to joining the District Council of Yankalilla Jodie held senior roles in State Government, including SA Ambulance Service, and senior executive roles in the not-for-profit sector, including as the Head of Animal Operations with RSPCA South Australia. Jodie's time in the not-for-profit sector included working in International Development, providing the opportunity to travel to Papua New Guinea, Fiji, Samoa and Vanuatu to support people build financial literacy in community-based organisations.

When Jodie's not working, you'll find her in the ocean, on the ocean, near the ocean and when she can't get there you'll find her in a pool. Jodie also enjoys spending time with her family and looking at real estate she'll never buy.



Group Manager Tourism, Economy & Community – Lisa Pearson

Lisa has been in the role of Group Manager Economy Tourism & Community at Yankalilla Council since 2020, providing leadership, and strategic and operational direction across the portfolio. Driven by the opportunity to make a difference in her own local community, she is passionate about building partnerships and community led development. As a key member of the new ELT, Lisa provides great background and context whilst contributing a unique blend of strategic vision, community empathy and economic foresight. Adept at building partnerships and identifying and securing grants, Lisa strives to seek economic growth that balances both economic prosperity with the wellbeing of the community.

Lisa is fortunate to have spent many years living and working in regional and remote communities in roles spanning tourism, environmental management, economic and community development. Armed with tertiary qualifications in business, economic development, event management and community engagement, Lisa brings a comprehensive understanding of both corporate and community landscapes.

Lisa now applies her wealth of experience to combine strategic thinking with hands-on experience to enhance the wellbeing and prosperity of our community. Since joining Council, Lisa has led projects in business and social capacity building, trail development including disability access, and established a partnership with Fleurieu Environment Centre to deliver the annual Festival of Nature. Lisa chaired the Wild South Coast Way working group leading to the State Government's $6m investment and was instrumental in improving visitor facilities in the Second Valley Forest and Ingalalla Falls.

When she's not busy wrangling two teenagers and a playful Labradoodle, she likes to escape to the outdoors – exploring local trails or leisurely beach walks.

Council employees

The District Council of Yankalilla's workforce continued to meet opportunities and challenges with professionalism, passion, dedication and flexibility, to ensure our community receives the services they need and the support they expect.

The District Council of Yankalilla is committed to being a workplace that makes it possible for our people to perform at their best. We do this by empowering our workforce, demonstrating great leadership, and living our TIDE values.

In recent years, we have run a culture survey that measures and benchmarks employee sentiment. We share the data with the workforce and together reflect on where changes can be made for the better. This survey gives every employee a voice to help us move towards our ideal culture and our Executive Leadership Team can better understand (and then enhance) our employees' experience and the diversity in our workforce.

In 2022-23 the entire organisation worked together via a dedicated group of champions to distil the values of our organisation. These values are and supporting sentiment are not only being lived by staff day-in-day-out but are being incorporated into performance development tools to support behaviour standards at work, personal growth, and enhanced workplace culture.

Together, our **TIDE** Values (Teamwork, Integrity, Deliver and Enjoy) support us to work as **One Team**, to **Do The Right Thing**, **Get it Done**, and **Have Fun Doing It**. When you come into contact with our staff, we plan to demonstrate this through all our interactions.



A range of professional and personal development opportunities, flexible work arrangements, and health and wellbeing programs also assist our employees to achieve a healthy work-life blend and reach their full potential.

Council employees code of conduct

The employees code of conduct provides a practical set of principles, standards and expected behaviours to help our employees make informed and appropriate decisions in their day-to-day work.

Our code of conduct applies to everyone who works at the District Council of Yankalilla, including all employees, contractors, and consultants. All employees are provided access to our code of conduct on Council's website. New employees receive a copy of the code of conduct with their offer of employment.





Enterprise Agreements

The District Council of Yankalilla has two Enterprise Agreements in place. Both of which had the nominal expiry of June 2023 and underpinned by the relevant SA State Awards (South Australian Municipal Salaried Officers Award / the Local Government Employees Award), which together provide the legal framework that covers the employment terms and conditions for most of our employees. Bargaining for new 2023 enterprise agreements, to replace the previous agreements, began in June 2023 and was completed in August and September 2023.

For executive employees, employment terms and conditions are governed by the National Employment Standards and individual employment contracts.

Volunteers

The District Council of Yankalilla recognises the unique skills, strengths, experiences and passion that volunteers of our volunteers that brings flow-on benefit to the community. Volunteers make an invaluable contribution to our work and the services we deliver to the community.

Our volunteer programs include:

- Events including It Takes a Village, Normy BeachFest, AgFest and YAC Events
- Fleurieu Coast Visitors Centre
- Yankalilla Transport Service
- Fleurieu Coast Community Nursery
- Coastal conservation planting days
- Hooded Plover Monitoring

While volunteer contribution across the District - for Council and for other community organisations - is strong, we have seen the winter exodus of many volunteers and the retirement of long-term volunteers begin to challenge some of our programs in 2022-23. This means fewer volunteers and a reduction in some services.

Volunteering opportunities are available for all ages and abilities. Our local volunteers play an incredibly valuable role in sustaining a healthy and resilient community and contribute significantly to the fabric of the community. Council extends thanks and appreciation to all its volunteers and acknowledges their outstanding service to the community.



Our Council

The Council

The District Council of Yankalilla delivers a wide variety of services and it is important that those services respond to the needs of the community.

The Mayor and Councillors act as the democratic link between the Council Administration and the community it serves, to make sure residents and ratepayers' are represented.

Representation quota

The District Council of Yankalilla has 9 Elected Members including the Mayor.

Section 12(4) of the Local Government Act 1999 requires the Council to undertake a comprehensive review of its electoral representation at least once every eight years.

The most recent review was undertaken in March 2017 and resulted in the retention of the current structure of Council and a minor re-alignment between Light Ward and Field Ward to achieve an equitable number of electors per Councillor.

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

The District Council of Yankalilla's representation quota is 1:508. The table (right) shows the quota of electors per Councillor and a comparison with other South Australian councils of a similar size.

Council	No of Electors	Mayor or Chairperson	No of Councillors	No of Wards	Quota
Barunga West	2054	Chairperson	9	1	228
Ceduna	2277	Mayor	9	1	253
Goyder	3122	Chairperson	7	4	446
Kangaroo Island	3668	Mayor	10	1	366
Kingston	1890	Mayor	8	1	236
Lower Eyre Peninsula	3882	Chairperson	7	1	554
Mount Remarkable	2137	Chairperson	7	2	305
Peterborough	1235	Mayor	9	1	137
Southern Mallee	1325	Chairperson	7	1	189
Tumby Bay	2099	Mayor	7	1	299
Yankalilla	**4533**	**Chairperson**	**9**	**2**	**503**



Reporting & decision making

All major policy decisions are made by elected Councillors, who then delegate the day-to-day running of the Council to its administration, led by the Chief Executive Officer. It is the job of the Administration to turn the councillors' decisions into actions and outcomes.

Council meetings were held on the third Tuesday of each month at 4pm and are open to the public. Council also has other Committees, advisory panels and working groups to makes decisions directly or indirectly, they are outlined below.

Audit and Risk Committee

The District Council of Yankalilla's Audit Committee recently supported a name change to the Audit & Risk Committee (Committee) to better represent the wider scope of work required to be considered by the Committee.

The Committee is required by s126 of the Local Government Act 1999 and is formed under s41. It provides an important independent role between Council, its management, and the community. The purpose of the Audit and Risk Committee is to provide independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters.

The Audit & Risk Committee is comprised of three (3) independent members and two (2) Council Members. The Mayor is an ex-officio member of the Committee and the Committee is presided over by an Independent Member, Christine Hahn.

During 2022-23 the Committee composition changed following the departure of Independent Member David Panter, and changes necessitated by the Local Government Elections in November 2022.

The newly comprised Committee met six (6) times and received 53 reports in the 2022-23 financial year to evaluate and provide advice to Council on the following:

a) Financial management, financial governance and financial reporting including but not limited to the Annual Business Plan and Budget, Long Term Financial Plan, capital projects, Asset Management Plans, asset revaluations, treasury management and quarterly budget reviews.

b) Internal controls, including Council policies

c) Risk management systems

d) External audit tender process and external audit interim report findings

Name	Position	Allowance per meeting	Attendance
Christine Hahn	Independent Presiding Member	$800	6
Claudia Goldsmith	Independent Member	$450	5
Dr Andrew Johnson	Independent Member – incoming Feb 2023	$450	2
Mayor Darryl Houston	Mayor – incoming Nov 2022	Nil	4
Cr. Wayne Gibbs	Councillor – incoming Nov 2022	Nil	4
David Panter	Independent Member – outgoing	$450	1
Bruce Spilsbury	Councillor – outgoing	Nil	2
Simon Rothwell	Councillor – outgoing	Nil	2

CEO Performance & Remuneration Committee

The committee consists of four members plus input from a Qualified Independent Expert to review the performance and remuneration of the Chief Executive Officer and make recommendations to Council. The committee meets on an as needed basis. In 2022-23 the committee met on 3 occasions. The independent member was the only member remunerated for their preparation, attendance, and travel time associated with the Committee.

Name	Position	Attendance
Cr. Simon Rothwell	Mayor - Outgoing	2
Cr. Leon Zarins	Deputy Mayor - Outgoing	2
Cr. David Olsson	Councillor	2
Cr. Davina Quirke	Councillor	2
Cr. Darryl Houston	Mayor - Incoming	1
Cr. Tim Moffat	Deputy Mayor - Incoming	1
Cr. Glen Rowlands	Councillor	1
Cr. Bill Verwey	Councillor	1
Allison Ashby	Independent Member	1

Fleurieu Regional Assessment Panel

The Fleurieu Regional Assessment Panel (FRAP) is directly responsible for all development applications that require public notification under the Planning, Development and Infrastructure Act, 2016 where a representor wishes to participate in expressing concerns or views on a development. As a regional Panel, the FRAP covers the District Council of Yankalilla and Alexandrina Council areas. The FRAP only determines applications that are required to be notified and where representations have been received opposing the development.

- Eleven (11) FRAP meetings were held during the 2022-23 reporting period
- Twenty-seven (27) Development Applications were considered
- Twenty-two (22) applications were approved
- Three (3) applications were deferred and
- Two (2) applicationis were refused

Of the applications presented to the FRAP for consideration, thirteen (13) related to properties within the District Council of Yankalilla and fourteen (14) within Alexandrina Council. FRAP in 2021-22 considered thirty-seven (37) applications in total with fifteen (15) of those being within the District Council of Yankalilla. Though the number overall of Development Applications considered by the FRAP was reduced from 2021-22 the number within the District Council of Yankalilla remained relatively steady.

One (1) decision of the FRAP within the District Council of Yankalilla was appealed to the Environment, Resources and Development (ERD) Court however, this matter was settled by compromise without the need for a Hearing.



Name	Position	Allowances per Meeting	Attendance
Michael Doherty	Independent Presiding Member	$550	10
Sue Giles	Independent Member	$400	10
Kate Shierlaw	Independent Member	$400	10
Ross Bateup	Independent Member	$400	11
Cr. Simon Rothwell	Elected Member Representative (District Council of Yankalilla) (December, 2022 - June, 2023)	$400	6
Cr. Peter O'Neil	Elected Member Representative (District Council of Yankalilla) (July, 2022- November, 2022)	$400	4
Cr. Craig Maidment	Elected Member Representative (Alexandrina Council) (June, 2022)	$400	1

* Michael Doherty become Presiding Member in August, 2022 and was previously the Deputy Member.
* A Cr. from Alexandrina Council and a Cr. from the District Council of Yankalilla serve 12 month terms and interchange in August

The Strategic Planning and Development Policy Committee previously established to report to council (under provisions of the Development Act 1993) was not re-established after the November 2022 election and is no longer required under the Planning, Development & Infrastructure Act 2016.



External Groups

Council participates in several state and regional committees, boards and associations whose operations add value to the district. One or more councillors or staff represent the Council within these groups.

In 2022-23 Council was a member or had representation on:

- Regional Development Australia Adelaide Hills, Fleurieu and Kangaroo Island
- Fleurieu Peninsula Tourism
- LG Professionals SA
- Local Government Association of SA
- Southern and Hills Local Government Association
- Fleurieu Regional Waste Authority
- Fleurieu Regional Community Services Advisory Committee

Subsidiaries

Two of the above groups are formal council subsidiaries, established under Section 43 of the Local Government Act.

Fleurieu Regional Waste Authority (FRWA)

The Fleurieu Regional Waste Authority (FRWA) is an authority formed by the member councils of the Fleurieu Peninsula in South Australia to manage their waste and recycling.

FRWA is responsible for each council's waste operations, including kerbside collection of waste and operation of their waste and recycling depots. FRWA is a fine example of local governments working together to achieve efficiencies across boundaries.

In 2022-23 Council was represented on the Board of the Authority by the Group Manager Economy, Tourism and Community, and then the Director Corporate Service from November 2022.

The Fleurieu Regional Waste Authority Annual Report for 2022-23 is attached at Apprndix A.



Members of the Authority are Alexandrina Council, City of Victor Harbor, Kangaroo Island Council and the District Council of Yankalilla.

Southern & Hills Local Government Association

The Southern & Hills Local Government Association (S&HLGA) was established to improve the wellbeing of the region and its community. The S&HLGA undertakes a regional coordinating, representational, advocating and marketing role on behalf of its member councils.

In 2022-23 Council was represented on the board by Mayor Darryl Houston and the Chief Executive Officer.

The S&HLGA Annual Report for 2022- 23 is attached at Appendix B.

Members of the Association are: Adelaide Hills Council, Alexandrina Council, Kangaroo Island Council, Mount Barket District Council, City of Victor and District Council of Yankalilla.

Governance & Transparency

Delegations

The Chief Executive Officer has the delegated authority from Council to make decisions on a number of administrative and regulatory matters. The Chief Executive Officer may sub-delegate such authority to other officers in particular circumstances.

Council makes policy decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken, and the resources which are to be made available to undertake such works and services.

Council's Manual Delegations register is available for inspection at the District Council of Yankalilla Civic Centre (1 Charles Street, Yankalilla) and on Council's website www.yankalilla.sa.gov.au.

Review of Council decisions - Internal Review (Section 270 Reviews)

A person who may be aggrieved by a Council decision can request an internal review in accordance with Section 270 of the Local Government Act, 1999. These decisions can be made by the full Council, or by staff under delegated authority.

It's important to distinguish this review process from everyday matters like complaints or service requests.

- A hiccup with a missed garbage pickup? That's a complaint.
- Need a pothole patched up? That's a service request.
- Request for information under the Freedom of Information Act? That process stands apart from the s270 review.

Different issues, different processes.

Section 270(1) of the Local Government Act 1999 (the Act) requires that we have a sturdy process to review decisions made by the Council, its employees, or those acting on our behalf. It's akin to a safeguard, ensuring we tread the right path, encompassing everything from Council resolutions to budgetary decisions.

The Act also requires Council to share insights annually through a report under S270(8). A summary of the s270(1) review from 2022-23 is supplied:

- Review Requests Overview: One (1) request to review a decision was received and investigated at a cost of approximately $5,500.
- Review Topics: Proposed community land management plan for 55a Seaview Avenue Wirrina Cove.
- Review Outcomes: The investigator acknowledged and confirmed the approach taken by Council was correct.
- Other Noteworthy Points: Process was aligned with legal requirements.

Elected members were briefed on the review on 20 December 2022, ensuring everyone shares the same understanding.

Council's Internal Review of a Council Decision Procedure is available online at yankalilla.sa.gov.au or can be viewed at the Civic Centre (1 Charles Street, Yankalilla).

SA Ombudsman enquiries

In 2022-23 Council was notified of one complaint made to the SA Ombudsman by interested parties, which was subject to investigation. Council received advice that the Ombudsman SA will be taking no further action in relation to the matter on the basis that the investigation was unable to identify a potential administrative error by the council.

Freedom of Information

Requests for information that are not generally readily available to the public will be considered in accordance with the Freedom of Information Act 1991. This enables everyone the right to access information held by State and Local Government agencies.

To access information in accordance with the Freedom of Information Act 1991, a person must submit an application specifying the nature of the information required and pay a fee set by the State Government. The Council must waive or remit fees for pensioners and other prescribed persons.

Applications will be responded to as soon as practicable and in any event within 30 calendar days of Council receiving a compliant, written request, together with the prescribed application fee.

Freedom of Information enquiries and requests should be addressed to: Freedom of Information Officer, District Council of Yankalilla, PO Box 9, Yankalilla 5203.

Applicants will receive a response as soon as possible and within the statutory 30 calendar days of Council receiving the properly completed FOI request form together with the application and search fees.

During 2022-23, Council processed five (5) Freedom of Information requests, one (1) External Review was conducted and the annual return was provided to State Records.

Confidential matters

All Council and Committee meetings are open for the public to observe. On occasion, Council may order that the public be excluded from the meeting pursuant to [Section 90 of the Local Government Act 1999], to enable a matter to be considered in confidence.

During 2022-23 the District Council of Yankalilla convened 12 Ordinary and 5 Special meetings at which a total of 263 items were considered. The public was excluded from council meetings for 9 agenda items. 6 of these items have since been released from confidence either in full or in part.

The date, subject and grounds upon which Council determined to exclude the public from the meeting is outlined [in the table on page 73].

Ground upon which the public can be excluded from the meeting include:

- (a) Personal affairs
- (b) Commercial advantage
- (c) Trade secret
- (d) Commercial information (not a trade secret)
- (e) Security / safety
- (f) Maintenance of law
- (g) Breach of law
- (h) Legal advice
- (i) Litigation
- (j) Minister of the Crown
- (k) Tenders for supply of goods or services
- (m) Amendment to Development Plan
- (n) Freedom of Information Act 1991



Council

Considered in CONFIDENCE – 9 Released - 6

Date	Subject	Confidential order clause
5/07/2022	Kiosk and Café Relocation - Mediation	90(2) and (3)(a) 91(7) and (9)(a) and (9)(c)
19/07/2022	Combined Surf Life Saving Club & Café/ Kiosk Redevelopment - Pre-Tender Cost Estimate	90(2) and (3)(b)(i) and (ii) 91(7) and (9)(a) and (9)(c)
20/09/2022	Execution of Contract with preferred Tenderer for Normanville Surf Life Saving Club and Café/Kiosk	90(2) and (3)(b)(i) and (ii) 91(7)
18/10/2022	Execution of Contract with preferred Tenderer for Normanville Surf Life Saving Club & Café/Kiosk	90(2) and 90(3)(b)(i)(ii) 91(7)
29/11/2022	Lease Renewal Request Normanville Beach Café	90(2) and (3)(d) 91(7) and (9)
29/11/2022	Australia Day 2023 - Citizen of the Year Awards Selection	90(2) and 90(3)(o) 91(7) and 91 (9)(c)
21/02/2023	Savings and Efficiency Program Update	90(2) and (3)(a) 91(7) and (9)
21/03/2023	External Auditor Tender Process	90(2) and 90(3)(d)
19/04/2023	Selection of New Cabin Supplier	90(2) and 90(3)(k) 91(9)(c)

Audit and Risk Committee

Considered in CONFIDENCE – 2 Released - 1

Date	Subject	Confidential order clause
27/02/2023	External Auditor Tender Process	90(2) and 90(3)(d)
27/02/2023	ESCOSA Report	90(2) and 90(3)(d)

CEO Performance and Remuneration Committee

Considered in CONFIDENCE – 1 Released – 0

Date	Subject	Confidential order clause
19/07/2022	Key Performance Indicators	90(2) and (3)(a) 91(7) and (9)(a) and (9)(c)

A concerted effort has been made by the new CEO and Executive Leadership Team to minimise the amount of items considered in confidence, minimise the time that matters remain in confidence and provide clarity at the earliest opportunity on what the confidential matter was focused.

Council documents

Documents available for public inspection

The following documents are made available for public inspection at the Council office or on Council's website, www.yankalilla.sa.gov.au

- Notice and agenda for meetings of Council and Council committees
- Minutes of meetings of the Council or Council committees
- Documents and reports to the Council or Council committee (except any confidential items made under Section 90 of the Local Government Act 1999)
- Recommendations adopted by resolution of the Council
- Strategic Management Plans which include Asset Management Plans and Long-Term Financial Plans
- Annual Business Plan and Budget
- Audited Financial Statements
- Annual Report
- Extracts from Council's assessment book
- List of fees and charges
- Management Plans for Community Land
- Procedures for the review of Council decisions and any report under Section 270(8)

Council policy documents

Mandatory Policies, Codes, Procedures and Registers (Local Government Act, 1999)

Codes

- Code of Conduct – Council Elected Members
- Code of Conduct – Council Employees
- Code of Practice for Access to Meetings and Documents

Policies

- Elected Member Behaviour Management Policy
- Elected Member Behavioural Standards Policy
- Elected Member Training and Development
- Prudential Management
- Procurement
- Sale & Disposal Council Land and Other Assets
- Public Consultation



Procedures

- Internal Review of Council Decisions (Section 270)
- Council Member Code of Conduct Complaint Handling
- Request for Service

Registers

- By-laws
- Community Land
- Delegations
- Fees and Charges (list of)
- Public Roads
- Rates Assessment Record
- Register of Interests – Elected Members, Audit Committee and CAP Independent Members
- Council Members Allowances and Benefits Register
- Council Employee Gifts and Benefits Register
- Register of Interests - Employees
- Register of Salaries

Local Government (Elections) Act 1999

- Caretaker Policy
- Register of Campaign Donations Returns

Council By-Laws

- By-law 1: Permits and Penalties
- By-law 2: Local Government Land;
- By-law 3: Roads;
- By-law 4: Moveable Signs;
- By-law 5: Dogs;
- By-law 6: Foreshore; and,
- By-law 7: Cats (expires 1 Jan 2026).

Legislative compliance

Local Nuisance & Littering Complaints

Local nuisance and litter is something that has an adverse impact on or interferes with the enjoyment of people in the area of that nuisance. During 2022-23 Council's Regulatory Compliance Team investigated customer requests concerning matters provided for within the Local Nuisance and Litter Control Act 2016.

A snapshot of the requests received is provided below:

	Litter	Nuisance
Regulation 5(a)		
Complaints of local nuisance or littering received by Council	102	28
Regulation 5(b)		
(i) Offences under the Act that were expiated	11	0
(ii) Offences under the Act that were prosecuted	0	0
(iii) Nuisance abatement notices or litter abatement notices issued	0	0
(iv) Civil penalties negotiated under Section 34 of the Act	1	1
(v) Applications by the Council to the Court for orders for civil penalties under Section 34 of the Act	0	0
And the number of orders made by the Court for those applications		
Regulation 5(c)		
Any other function performed by the Council under the Act	0	0

Our officers are committed to focusing on education and engagement with the community on these matters and handling complaints when they occur.

Community Land

Community Land Management Plans identify the purpose and objectives of the land held for community use.

Under the Local Government Act 1999 Council is required to prepare and implement Community Land Management Plans for community land owned or under its care, control and management that falls under the following criteria:

- The land falls within the ambit of section 194(1)(b) or (c) of the Act; or
- The land is or is to be occupied under a lease or licence; or
- The land has been, or is to be, specially modified or adapted for the benefit or enjoyment of the community.

During 2022-23, the Township Reserves Community Land Management Plan was amended to allow Council to grant leases and leases to support Council's operational needs.

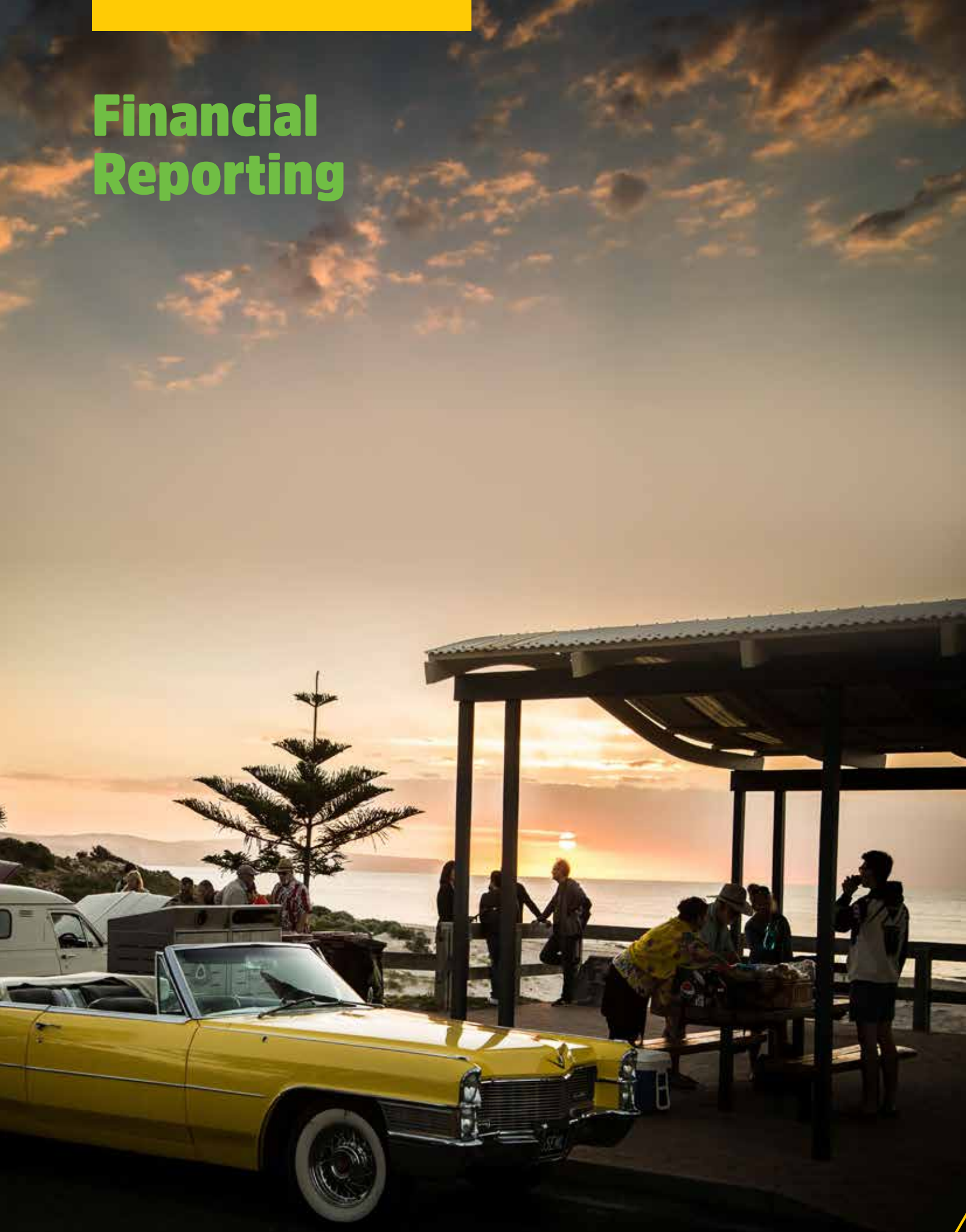
Dog and Cat Management Act, 1995 (1.7.2017)

- Register of Dogs and Cats held by DACO (Dog and Cats Online

Notices Issued Parking 214

Cape Jervis	**9**
Carrickalinga	**34**
Delamere	**2**
Inman Valley	**0**
Myponga	**0**
Normanville	**64**
Rapid Bay	**2**
Second Valley	**71**
Wirrina Cove	**5**
Yankalilla	**27**
Silverton/ Willow Creek/ Wattle Flat/ Back Valley	**0**

Financial Reporting



Procurement and Contracts

Competitive Tendering

In compliance with Section 49 of the Local Government Act 1999 the Council has a Procurement Policy which it refers to when acquiring goods and services. This policy is reviewed every 2 years with the last review undertaken in 2021. The Procurement Policy ensures that the acquisition of goods and services are underpinned by the following principles:

- Encouragement of open and effective competition
- Obtaining value for money
- Probity, ethical behaviour, fair dealing and professional integrity
- Accountability, transparency and reporting
- Encouragement of the development of a competitive local business and industry and South Australian/Australian made
- Environmental protection and sustainable procurement.

When Council is purchasing goods or services where the estimated level of expenditure up to $50,000 formal quotations are obtained, and where the estimated level of expenditure exceeds $50,000 the Council will call for either select or open tenders.

National Competition Policy

The National Competition Policy seeks to remove competitive advantages and disadvantages that arise solely through the ownership differences between public sector and private sector organisations.

In 2022-23 there were no significant business activities with an annual gross operating income greater than $2 million to disclose, or that are considered significant to Council's core business activities. Council is party to the following regional subsidiaries established under Section 43 of the Local Government Act 1999:

- Fleurieu Regional Waste Authority (FRWA) established to provide waste and recycling services for the City of Victor Harbor, Alexandrina Council, District Council of Yankalilla and Kangaroo Island Council.
- Southern and Hills Local Government Association (S&HLGA) established to advocate and lobby on behalf of the Adelaide Hills Council, Alexandrina Council, Kangaroo Island Council, Mount Barker District Council, City of Victor Harbor and District Council of Yankalilla.

The Annual Report of each regional authority is provided as an attachment to this report.

In 2022-23 the District Council of Yankalilla operated the following business activities that are not considered 'significant' under the National Competition Policy principles:

- BIG4 Normanville Jetty Holiday Park
- Fleurieu Coast Visitor Information Centre

Competitive Neutrality

Council is required to operate in accordance with the Local Government Act 1999 principles of competitive neutrality and the Government Business Enterprises (Competition) Act 1996. No competitive neutrality complaints were received during the reporting period.

The District Council of Yankalilla by-laws were gazetted in the SA Gazette and expire 25 December 2023. Council's By-laws are as follows:

By-law 1: Permits and Penalties

By-law 2: Local Government Land;

By-law 3: Roads;

By-law 4: Moveable Signs;

By-law 5: Dogs;

By-law 6: Foreshore; and,

By-law 7: Cats (expires 1 Jan 2026).

Consideration was given to the principles of the National Competition Policy during this process.

Council was satisfied that the benefits to the community relating to the effective management of activities prescribed in the by-laws, outweigh the potential restrictions on competition or costs posed by a by-law.

Credit Cards

Credit card purchases are subject to Council's Credit Card Policy requirements and made in accordance with financial purchasing delegations. A tax invoice or receipt is required to substantiate each purchase. All purchases are reconciled and processed in line with internal financial controls, and subject to further review by Council's independent Auditors.

In 2022-23 purchases totalling $118,240 (including GST) were made via credit card.

Legal Fees

The total expenditure for legal fees during 2022-23 was $207,492.

A breakdown of this expenditure by activity area is provided below.

Activity area	Expense
Building	3,282.41
Compliance	3,594.82
Development	87,270.47
Dog & Cat	19,196.47
Contractor management	24,402.38
General	3,673.27
Governance, including Elected Members	7,092.00
Planning	22,998.22
Rates	20,319.75
Residents	4,652.00
Other, including s270	11,010.85
TOTAL	**207,492.64**

Travel expenses

The CEO and Director Assets & Environment travelled interstate during 2022-23 for the 2023 National General Assembly (NGA) of Local Government that was held from 13-16 June 2023. Flights and accommodation to the value of $2,290 was incurred. No other interstate or international travel was undertaken (and funded in whole or in part by the Council) by Elected Members nor staff during 2022-23.

Gifts

No gifts above the value of $20 were provided to Elected Members during 2022-23 funded in whole or in part by the Council.

No gifts above the value of $20 were provided to employees of the Council during 2022-23 and funded in whole or in part by the Council.

Council Auditors

Council's Finance Team helps the entire organisation maintain strong, relevant and effective internal (financial) controls and facilitates the external audit program, which is required under Section 128 of the Local Government Act 1999.

Section 128 of the Local Government Act 1999 requires all councils to appoint an auditor.

In 2017-18 Bentleys (SA) Pty Ltd were appointed to deliver external audit services for Council for a period of 5 years. The contracted term was completed after auditing the 2021-22 financial statements.

In February 2023, after a competitive tender process was completed, Galpins was appointed to deliver external audit services to Council for a period of three (3) years with an option to extend for a further two years subject to certain terms.

In 2022-23 Galpins received, or was due to receive, the following remuneration from the District Council of Yankalilla for their services:

- $12,200 – Interim Auditing Services & Roads to Recovery Grant audit
- $11,500 – 2022-23 End of financial year Audit expected fee (paid in 2023-24).

Looking Ahead to 2023-24

Annual Business Plan & Budget overview

Council was pleased to announce the adoption of the 2023-24 Annual Business Plan & Budget, along with the Long-Term Financial Plan 2023-33, at a Special Council Meeting held on Tuesday 27 June 2023. This comprehensive plan outlines our vision for the upcoming financial year which has a clear focus on delivering on community priorities and ensuring financial sustainability into the future.

The 2023-24 Annual Business Plan & Budget emphasises the consolidation of services, prioritisation of key community needs and a return to basics after a period of significant localised capital investment. The Plan focuses on delivering essential services, maintaining and upgrading existing infrastructure and reducing debt.

Council has worked diligently to limit the impact of a challenging economic environment on the community. However, this environment has made it difficult to provide our current service levels without a rate increase. As a result, a rate increase of 7.4% has been adopted, equivalent to an average ratepayer increase of $146 for the year. The Council has also utilised the Long-Term Financial Plan to spread the external economic impact over three years, ensuring a balanced approach to financial decision-making.

A clean slate budgeting approach was taken for the coming financial year across all budget lines during the early phase of developing the Draft, which underwent consultation. This early work ensured the Council not only constrained the natural growth of expenses in materials and contractors but also reduced it from the previous Financial Year budget. In financial year 2022-23, the Materials, Contractors and Other budget line amounted to $7.37M and for the upcoming financial year, it has been forecasted at $7.26M, showcasing the Council's commitment to efficient financial management.

The 2023-24 Annual Business Plan encompasses several exciting projects and initiatives aimed at addressing community needs and enhancing residents' overall wellbeing. Some of the highlights include funding for cultural projects, the Community Grants Program, the Fleurieu Coast Community Nursery and Community Revegetation Program, the Major Events and Festivals Sponsorship Program, the Community Garden project and continuing to deliver the essential On Demand Transport Service: Community Health Support Program (CHSP).

In terms of capital projects, the Council will focus on initiatives such as completing the Normanville Surf Life Saving Club & Café/Kiosk project, the renewal of Range Road, the footpath renewal program, the township sealing program, the bridge safety upgrade project, general road renewal and stormwater management projects and the Tjilbruke Marker Site Project, amongst others.



Where Council plan to invest the 2023-24 rates

The Annual Business Plan identifies where the forecast money will come from in 2023-24, and where the forecast expenditure will be focused. A snapshot of the information in the Annual Business Plan for 2023-24 is provided below. The Long-Term Financial Plan identifies where Council foresee what income and expenditure needs the district has over the next 10 years.

Rates are obviously one of the largest and most secure sources of income for Council, however it is not the only source. Grants from State and Federal Government, and user charges from Council assets such as the BIG4 Normanville Jetty Holiday Park, contribute close to 25% of the forecast income for 2023-24.

Council takes every opportunity to support our ratepayers in times of need. Please reach out to our team if you are experiencing financial difficulties. Council offers the following services to reduce the financial burden of paying rates when you need it.

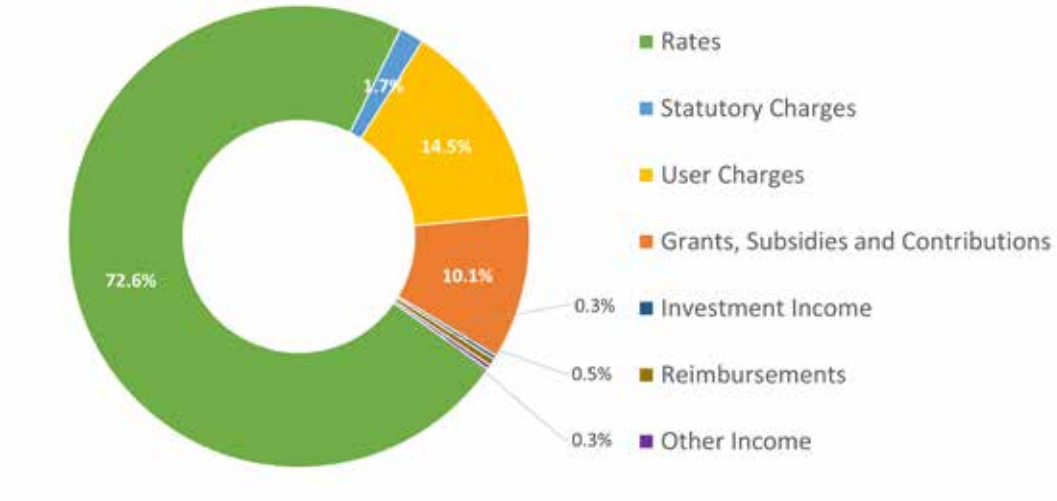
Financial difficulties

Pay by instalments - Where Ratepayers are encountering short-term difficulty in making rate payments, they can approach Council to make arrangements to pay by instalments.

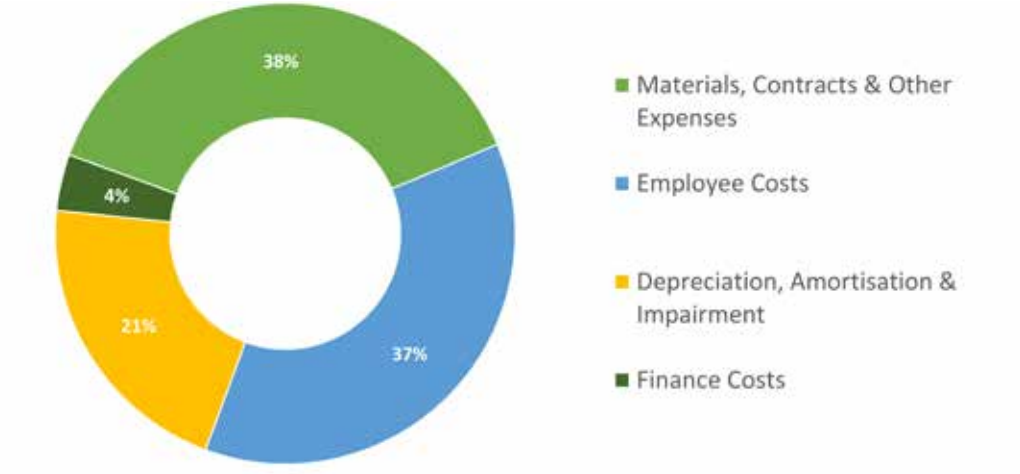
Hardship - Ratepayers who are suffering long-term hardship can apply through Council's Hardship Policy to make a long-term arrangement. Confidentiality is maintained.

Senior Postponement - Seniors (holding a State Seniors card) can apply to Council to postpone payment of a proportion of rates on their principal place of residence.

Where does the money come from?



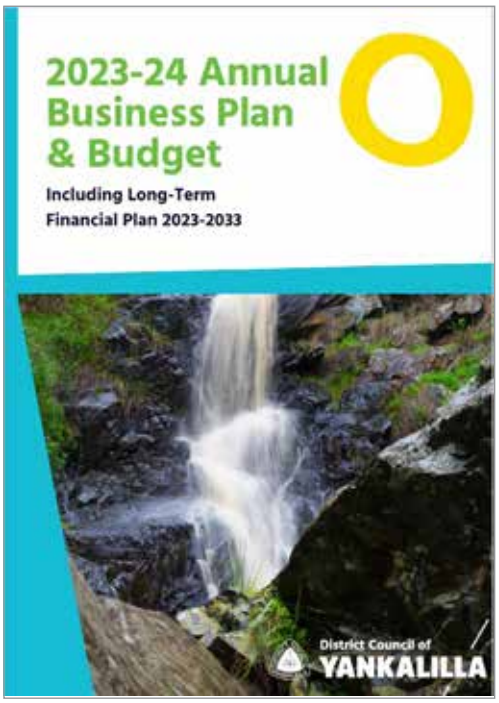
Where does the money get spent?



Major projects ahead – 2023-24 and beyond

extract from Annual Business Plan

The **Annual Business Plan & Budget** is the document that details the implementation of key strategic decisions made. Whilst the **Strategic Plan** is the primary document that directs the planning of Council, it is complemented by a suite of **Asset Management Plans** and together they guide formulation of the **Long-Term Financial Plan** through which Council manages its resources and its sustainability. **The Annual Business Plan & Budget** is the detailed implementation of these plans throughout one financial year. The summary below has been extracted from the 2023-24 Annual Business Plan & Budget to inform the community of the plan for the rest of the financial year.





CAPITAL PROJECTS

The Normanville Surf Life Saving Club & Café/ Kiosk project will continue to be delivered and its completion will mark the end of an extraordinary push to deliver the largest period of major project work undertaken in the district.

Our priorities will then shift towards essential infrastructure and services. It's time to get back to those items that were deferred from the 2022-23 Annual Business Plan & Budget.

Range Road Renewal – Tapanappa Road to Parawa Road

Range Road is one of our most significant freight and tourism routes and has been identified as the highest priority project for the region that is eligible for funding in 2023-24.

Over the past few years, Council has conducted extensive pavement maintenance work on this stretch of road. With the road pavement now reaching the end of its useful life, we plan to apply for a special local roads funding grant of $800k, in addition to our own $400k Council contribution, to renew the road surface. This renewal is necessary to ensure that the Southern Freight Corridor remains in satisfactory condition, guaranteeing the continued safety and efficiency of this vital transportation route.

Footpath Renewal Program

Our Council is committed to providing safe and convenient footpath networks throughout our District. To achieve this, we are undertaking an accelerated footpath repair program that will ensure all damaged footpath segments are repaired to a satisfactory condition. By accelerating footpath repair works we can deliver several positive community outcomes.

Well-maintained footpaths improve accessibility for everyone, promoting social inclusion and creating a more equitable environment. A safer and more accessible footpath network can also increase foot traffic, which benefits local businesses and supports the local economy. Additionally, a well-maintained footpath network can improve the overall appearance of a community, contributing to residents' satisfaction with their neighbourhood.

Township Sealing Program

Our township sealing program is aimed at improving safety, accessibility, property values, reducing maintenance costs, and providing environmental benefits. As part of this program, we are undertaking technical design work for the roadway and drainage of three roads: Petrel Close Carrickalinga, Gulf Close Carrickalinga, and Bernard Street Normanville. Additionally, construction work for road and drainage is scheduled to commence on Scenic Way Carrickalinga, with the design having been completed in 2021-22.



Bridges Safety Upgrade (Guard rails)

Following a 2019 audit, it was identified that a number of our bridges require the installation of guard rails. Guard rails are essential for bridges to ensure the safety of all road users, including pedestrians and cyclists. We have identified the installation of guard rails for the following bridges: Back Valley Road, Bollaparuda Creek, Rodgers Road, and Three Bridges Road. The community benefits of guardrails on bridges include improved safety and accessibility.

Cygnet Place Road Renewal and Stormwater Management

The road seal and pavement at Cygnet Place, Rapid Bay has reached end of life. To ensure the safety of drivers, cyclists, and pedestrians, we are renewing these road assets. Potholes, cracks and other defects in the road surface or drainage can cause accidents, particularly in adverse weather conditions.

By renewing assets at the end of their useful life, we can avoid more costly repairs and replacement projects in the future. A design for the road pavement and stormwater infrastructure was completed in 2022-23 and is now ready for construction as part of the 2023-24 Annual Business Plan & Budget.

Unsealed and Sealed Road Renewals

Continuation of our annual re-sheeting and road sealing programs remains a key priority for Council. We conduct regular condition inspections of our roads, which informs our re-sheeting and sealing programs. In the upcoming year, we plan to attend to approximately 14km of unsealed roads. Additionally, we will identify individual road segments for our annual township sealing program.

Tjilbruke Marker Site Project

The Tjilbruke story is of significant cultural and historical importance to the Kaurna People, and it serves as a testament to the ongoing significance of storytelling.

This story has been passed down through generations and continues to be celebrated by the Kaurna people and the broader community.

By celebrating our indigenous stories and culture at places of significance, we can promote understanding and respect for the history and traditions of the Kaurna people.

This project will see the remaining three marker sites refurbished in consultation with Karl Telfer and Kaurna community members. Through this project, we aim to acknowledge and appreciate the diversity that exists within our district and highlight the contributions and perspectives of the Kaurna people.







OPERATING PROJECTS

The 2023-24 Annual Business Plan & Budget includes a number of exciting and integral projects which will lead to more economic and efficient outcomes, provide additional services or assist in the maintenance of the beautiful region we live in. The proposed projects for this period include some of the following key topics:

Cultural Projects

Working to form the foundation of a Reconciliation Action Plan with cultural projects, to raise cultural awareness within the organisation. Reconciliation Action Plans are based on the core pillars of relationships, respect, and opportunities.

Community Grant Program

The Community Grant Program preferences applications from community groups who would otherwise struggle to find appropriate grant programs to fund their programs and activities that benefit the broader community.

This program provides opportunities for community groups to apply for small grant contributions that can be matched by themselves or third parties enabling them to reach their goals.

Tailored Leadership

A tailored leadership plan for key operational staff, providing them with the capacity and skills to 'live the values', lead by example and be the future of the Fleurieu Peninsula. Key outcomes include essential skills development, capacity building and leadership building. Investing in staff is proven to improve loyalty and retention.

Free Equipment Hire - Maintenance

In our District, locals and visitors are able to access Free Bike Hire and our 'Access for all' all-terrain wheelchairs. Maintaining Council assets to facilitate community and visitor participation in nature-based activities is fundamental to continuing these amazing programs.

Fleurieu Coast Community Nursery and Community Revegetation Program

Coastal management and climate change adaptation continue to be a strategic priority and Council will continue to support regional environment partnerships. The Fleurieu Coast Community Nursery and Community revegetation program will work with the Fleurieu Environment Centre and the Foundation for National Parks and Wildlife to provide local native seedlings for council and community revegetation projects.

Major Events and Festivals Sponsorship Program

Our oistrict is fortunate to host a variety of events and festivals including the Normanville New Years Eve Pageant, Heritage Fleurieu Coast, Yankalilla Classic Motorshow, Normy Summer Beachfest and Cut It at the Cape.

Our Major Events and Festivals sponsorship program supports community events celebrating local culture and heritage, which can drive economic activity and community connection. Event organisers can apply for sponsorship, subject to panel assessment, to help elevate their events and promote best practices in event delivery.













Community Garden Project

Last year, the Council supported the Community Garden project presented by Fleurieu Environment Centre and allocated funds for Stage 1. Stage 2 of the project will be included in this year's Annual Business Plan & Budget, following extensive planning and consultation. The community garden aims to address the issue of cost of living by providing sustainable food access and educating citizens on self-sufficient growing practices.

Arts and Creativity Program

The Arts and Creativity Program, which has been running successfully for the past 2 years, provides the link between Council and the large number of vibrant artists and creatives who live in our district. The Program led by the Arts and Culture Advisory Group, provides opportunities for small grants to be offered for arts and creative projects and make recommendations to Council on a range of matters including these grants and a vision for public art in our district.

Heritage Code Amendment Stage 2

The Heritage Code Amendment process began in 2022-23 with Delamere/Bullaparinga, Normanville, and Yankalilla. Stage 2 includes Myponga, Myponga Beach, Second Valley, Wattle Flat, Wirrina Cove, Rapid Bay, Cape Jervis, and Parawa.

Council reviewed a 1985 State Heritage survey and updated it with ID Sheets for each item. The next step is to list suitable buildings for heritage listings via an Amendment to the SA Planning and Design Code.

Bridge Maintenance

Maintaining critical transport infrastructure includes performing Bridge Maintenance. This year's focus includes corrosion protection and abutment works on James Track, Parawa Road North and Culvert Repairs on Parawa Road South.

Periodic condition inspections and load tests of aging timber bridges ensures critical transport infrastructure is in safe and serviceable condition. A previous Engineering assessment undertaken in December 2020 recommended a biennial assessment on the Myponga Beach Bridge. This project will provide an inspection and planning options for the bridge's future.

On Demand Transport

The On Demand Transport program provides an option for the Community to attend appointments utilising the CHSP vehicles if they are not eligible to use them under 'My Aged Care'. This helps to bridge the lack of public transport in the area. Over the last two years it has provided an essential service used by 72 residents.

Economic Development Strategy

In 2020 an Economic Development Strategy was endorsed by Council. The implementation of this strategy includes:

- Enhancing awareness of tourism products and creating new opportunities for tourism, establishing off-season attractors.
- Investigating opportunities for a greater mix of hospitality and accommodation.
- Engaging with the agricultural sector to implement sustainable and innovative industry practices.
- Supporting the success of business networks.
- Supporting local producers to explore and pilot 'paddock to plate' and circular economy initiatives.



The War On Waste – LEAPing Away From Ag Plastics

This grant-funded program will address the growing problem of plastic waste, particularly agricultural (ag) plastics, which pose a threat to our natural environment and are inconsistent with sustainable living and circular economy principles.

The increasing use of ag plastics to improve hay and silage quality conflicts with protecting the natural environment, rural landscapes, and tourism values. Recycling these plastics is difficult, requiring strategic investments and collaborations to resolve the conflicts between production and environmental protection.

Conservation Made by Nature

Key priorities from the Southern Fleurieu Coastal Action Plan will be implemented in the 'Conservation Made by Nature' project. It will reduce environmental threats and improve the biodiversity and conservation of our coastal assets with community education and participation. Matching funding will be provided through Green Adelaide's Coast and Seas program and the Hills and Fleurieu Landscape Board Coast and Marine Program.

Strategic Plan – Next Four-Year Focus

Council is due to enter its next Strategic Plan. Previously, external resourcing has been utilised to drive the process with administration, Elected Members, and the community. All themes are relevant as they are part of the Vision 2030. The next Four Year Focus (2024-28) will still fall inside the 10-year vision period and will cover the same themes, unless the community advises that these themes have shifted.

Tree Trimming Program

Implementing a tree trimming program will ensure we have clear safe road networks, to allow easy access for both our community and visiting road users.

As a Council we also have an environmental obligation to look after our tree network, specifically along road corridors. Trees, although not infrastructure themselves, have a huge impact on both the condition and usability of our infrastructure.

Myponga and Yankalilla Sports Facilities

Whilst Council's priority is to invest in infrastructure that is Council owned and managed, it has traditionally given recognition to the Myponga and Yankalilla sports facilities that fill a significant gap in local sport and recreation. This small investment by Council provides resources and a place to connect for a large portion of our community.

General Purpose Financial Statements



District Council of YANKALILLA

District Council of Yankalilla

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2023

District Council of Yankalilla

General Purpose Financial Statements

for the year ended 30 June 2023

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District Council of Yankalilla

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

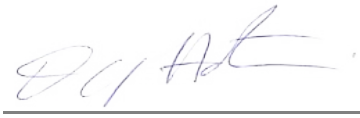
In our opinion:

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



Nathan Cunningham
Chief Executive Officer

16 January 2024



Darryl Houston
Mayor

16 January 2024

Statement of Comprehensive Income

for the year ended 30 June 2023

$ '000	Notes	2023	2022
Income			
Rates	2a	12,825	12,071
Statutory charges	2b	367	357
User charges	2c	1,010	1,279
Grants, subsidies and contributions - operating	2g	1,544	1,034
Investment income	2d	56	91
Reimbursements	2e	91	124
Other income	2f	149	87
Net gain - equity accounted council businesses	19(a)	–	508
Total income		16,042	15,551
Expenses			
Employee costs	3a	6,560	5,855
Materials, contracts and other expenses	3b	7,520	5,569
Depreciation, amortisation and impairment	3c	3,805	3,120
Finance costs	3d	647	231
Net loss - equity accounted council businesses	19(a)	47	11
Total expenses		18,579	14,786
Operating surplus / (deficit)		(2,537)	765
Physical resources received free of charge	2h	10	217
Asset disposal and fair value adjustments	4	(347)	(142)
Amounts received specifically for new or upgraded assets	2g	5,516	2,179
Net surplus / (deficit)		2,642	3,019
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9	13,470	3,651
Total amounts which will not be reclassified subsequently to operating result		13,470	3,651
Total other comprehensive income		13,470	3,651
Total comprehensive income		16,112	6,670

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

District Council of Yankalilla

Statement of Financial Position
as at 30 June 2023

$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	165	2,181
Trade and other receivables	5b	2,138	2,381
Total current assets		2,303	4,562
Non-current assets			
Trade and other receivables	6a	44	57
Equity accounted investments in council businesses	6b	–	12
Infrastructure, property, plant and equipment	7	133,677	112,136
Total non-current assets		133,721	112,205
TOTAL ASSETS		136,024	116,767
LIABILITIES			
Current liabilities			
Trade and other payables	8a	1,686	3,886
Borrowings	8b	2,523	3,292
Provisions	8c	1,136	1,012
Total current liabilities		5,345	8,190
Non-current liabilities			
Borrowings	8b	10,552	4,658
Provisions	8c	123	74
Liability - equity accounted council businesses	8d	885	838
Total non-current liabilities		11,560	5,570
TOTAL LIABILITIES		16,905	13,760
Net assets		119,119	103,007
EQUITY			
Accumulated surplus		31,521	28,879
Asset revaluation reserves	9	87,598	74,128
Total council equity		119,119	103,007
Total equity		119,119	103,007

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	Total equity
2023				
Balance at the end of previous reporting period		28,879	74,128	103,007
Net surplus / (deficit) for year		2,642	–	2,642
Other comprehensive income				
- Gain (Loss) on Revaluation of I,PP&E	7a	–	13,470	13,470
Other comprehensive income		–	13,470	13,470
Total comprehensive income		2,642	13,470	16,112
Transfers between reserves		–	–	–
Balance at the end of period		31,521	87,598	119,119
2022				
Balance at the end of previous reporting period		25,860	70,477	96,337
Net surplus / (deficit) for year		3,019	–	3,019
Other comprehensive income				
- Gain (Loss) on Revaluation of I,PP&E	7a	–	3,651	3,651
Other comprehensive income		–	3,651	3,651
Total comprehensive income		3,019	3,651	6,670
Transfers between reserves		–	–	–
Balance at the end of period		28,879	74,128	103,007

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			
Receipts			
Rates receipts		12,834	11,968
Statutory charges		367	357
User charges		1,276	1,348
Grants, subsidies and contributions		1,365	826
Investment receipts		56	91
Reimbursements		91	124
Other receipts		342	64
Payments			
Payments to employees		(6,353)	(5,832)
Operating result from discontinued operations		12	–
Payments for materials, contracts and other expenses		(8,714)	(5,428)
Finance payments		(647)	(231)
Net cash provided by (or used in) operating activities	11b	629	3,287
Cash flows from investing activities			
Receipts			
Amounts Received Specifically for New/Upgraded Assets		4,431	2,179
Sale of replaced assets		122	292
Repayments of loans by community groups		12	12
Payments			
Expenditure on renewal/replacement of assets		(3,300)	(2,841)
Expenditure on new/upgraded assets		(9,035)	(5,534)
Net cash provided (or used in) investing activities		(7,770)	(5,892)
Cash flows from financing activities			
Receipts			
Proceeds from Borrowings		6,065	2,599
Payments			
Repayments of Borrowings		(907)	–
Repayment of Finance Lease Liabilities		(33)	(59)
Repayment of bonds and deposits		–	(3)
Net cash provided by (or used in) financing activities		5,125	2,537
Net increase (decrease) in cash held		(2,016)	(68)
plus: cash & cash equivalents at beginning of period		2,181	2,249
Cash and cash equivalents held at end of period	11a	165	2,181

Additional information:

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 16 January 2024.

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.

1.3 Rounding

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

1.4 Estimates and assumptions

The COVID-19 pandemic has impacted the 2022/23 financial statements. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Council's costs have been impacted by the shortage of labour and materials, particularly for big projects. Council expects the pressure on costs will continue in the foreseeable future.

(2) The local government reporting entity

District Council of Yankalilla is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 1 Charles Street, Yankalilla. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

continued on next page ...

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference
2020/21	$419,236	$364,799	$54,437
2021/22	$506,750	$461,812	$44,938
2022/23	690,528	503,881	186,647

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

The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Construction contracts

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

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

(4) Cash, cash equivalents and other financial instruments

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

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

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

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

(5) Inventories

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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

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.

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

Road Infrastructure	Useful Lives (years)
Spray Seal	17-20
Asphalt	17-25
Sheeted	8-20
Pavement	40-80
Kerbing	70
Footpath - Concrete	50
Footpath - Pavers	50
Footpath - Asphalt	20
Footpath - Spray Seal	20
Footpath - Gravel	15
Bridges	80

Plant, Furniture & Equipment	Useful Lives (years)
Office Equipment and Furniture	3-10
Fleet and Plant Equipment	2-10

Building & Other Structures	Useful Lives (years)
Buildings - Masonry	50-100
Buildings - Other Constructions	20 - 40

continued on next page ...

Note 1. Summary of Significant Accounting Policies (continued)

Buildings - Water Supply Pumps & Meters	7-30

Stormwater	Useful Lives (years)
Stormwater - Pipes	80-100
Stormwater - Pits	80
Stormwater - Other	70

Recreation	Useful Lives (years)
Recreation Assets	15-50

Software	Useful Lives (years)
Software as a Service	3-5

6.6 Borrowing costs

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

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 4.07% (2022, 3.52%)
Weighted avg. settlement period 3.80 years (2022, 3.5 years)

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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

9.2 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. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(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.

12.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Office Equipment	3 to 4 years
Software	3 years

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

ii) Lease Liabilities

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

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

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

(11) Equity accounted Council businesses

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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(12) 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.

(13) New accounting standards and UIG interpretations

New accounting standards, amendments to existing 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: AASB 1, 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 Non-Current

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.

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.

(14) 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.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(15) 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	12,540	11,851
Less: mandatory rebates	(49)	(50)
Less: discretionary rebates, remissions and write-offs	(117)	(122)
Total general rates	12,374	11,679
Other rates (including service charges)		
Regional Landscape Levy (formerly NRM Levy)	231	199
Wirrina Water Service	109	103
Total other rates (including service charges)	340	302
Other charges		
Penalties for late payment	96	87
Legal and other costs recovered	15	3
Total other charges	111	90
Total rates	12,825	12,071
(b) Statutory charges		
Development Act fees	166	163
Town planning fees	1	2
Health and septic tank inspection fees	42	69
Animal registration fees and fines	106	97
Parking Fines/Expiation Fees	50	22
Other licences, fees and fines	2	4
Total statutory charges	367	357
(c) User charges		
Cemetery/crematoria fees	7	7
Hall and equipment hire	–	1
Sundry	6	16
Caravan Park Hire Fees	941	1,194
Block Clearing Fees	7	5
Search Fees	21	29
CHSP Contributions	23	20
Water Consumption	5	7
Total user charges	1,010	1,279

continued on next page ...

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	14	8
- Banks and other	–	1
- Loans to community groups	3	4
Investment property rental income	39	78
Total investment income	56	91
(e) Reimbursements		
Workcover	14	32
Other	77	92
Total reimbursements	91	124
(f) Other income		
Rebates received	19	30
Sundry	65	26
Visitor Information Centre	65	31
Total other income	149	87
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	5,516	2,179
Total	5,516	2,179
Other grants, subsidies and contributions		
Other Grants, Subsidies and Contributions		
- Untied - Financial Assistance Grant	691	507
- Roads to Recovery	163	163
- Home and Community Care Grant	209	176
- Library and Communications	32	22
- Sundry	449	166
Total other grants, subsidies and contributions	1,544	1,034
Total grants, subsidies and contributions	7,060	3,213

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

(i) Sources of grants		
Commonwealth Government	3,031	1,014
State Government	4,001	2,140
Other	28	59
Total	7,060	3,213

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

$ '000	2023	2022
(h) Physical resources received free of charge		
Roads, bridges and footpaths	–	112
Stormwater drainage	–	105
Recreation	10	–
Total physical resources received free of charge	10	217

Note 3. Expenses

$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		5,550	5,132
Employee leave expense		519	419
Superannuation	18	578	515
Workers' compensation insurance		170	167
Other employee related costs		145	154
Less: capitalised and distributed costs		(402)	(532)
Total operating employee costs		6,560	5,855
Total number of employees (full time equivalent at end of reporting period)		66	63

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

$ '000	Notes	2023	2022
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		24	21
- Other auditors		9	12
Bad and doubtful debts		(3)	7
Elected members' expenses		161	142
Insurance		209	174
Operating lease rentals - non-cancellable leases	17		
- Minimum lease payments		2	–
Subtotal - prescribed expenses		402	356
(ii) Other materials, contracts and expenses			
Contractors		3,112	2,401
Maintenance		731	646
Legal expenses		207	226
Levies Paid to Government - Landscape Levy (formerly NRM Levy)		230	198
Levies - other		15	13
Parts, accessories and consumables		509	316
Sundry		606	88
Utilities		327	329
IT and Communications		696	486
Administration		215	191
Registrations, Subscriptions and Memberships		179	154
Hire Fees		284	322
Grants and Contributions		190	96
Vehicles		57	40
Visitor Information Centre		80	55
Wirrina Service Payments to SA Water		115	108
Less: capitalised and distributed Costs		(435)	(456)
Subtotal - Other material, contracts and expenses		7,118	5,213
Total materials, contracts and other expenses		7,520	5,569
(c) Depreciation, amortisation and impairment			
(i) Depreciation and amortisation			
Buildings and other structures		396	290
Infrastructure			
- Bridges, footpaths, kerb and gutter		148	–
- Stormwater drainage		256	246
- Transport Infrastructure		2,369	1,948
Right-of-use assets		24	63
Plant and equipment		219	189
Furniture and fittings		116	115
Recreation		179	163
Fleet Plant		98	106
Subtotal		3,805	3,120
Total depreciation, amortisation and impairment		3,805	3,120

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

$ '000	2023	2022
(d) Finance costs		
Interest on loans	645	227
Interest on Leases	2	4
Total finance costs	647	231

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	125	292
Less: carrying amount of assets sold	(436)	(434)
Gain (loss) on disposal	(311)	(142)
(ii) Assets surplus to requirements		
Less: carrying amount of assets sold	(36)	–
Gain (loss) on disposal	(36)	–
Net gain (loss) on disposal or revaluation of assets	(347)	(142)

Note 5. Current assets

$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	165	175
LGFA Other Investments	–	2,006
Total cash and cash equivalent assets	165	2,181
(b) Trade and other receivables		
Rates - general and other	1,283	1,293
Council rates postponement scheme	6	5
Accrued revenues	–	2
Debtors - general	701	566
GST recoupment	64	255
Prepayments	47	218
Loans to community organisations	43	42
Debtors - Wirrina Water Consumption	–	10
Subtotal	2,144	2,391
Less: provision for expected credit losses	(6)	(10)
Total trade and other receivables	2,138	2,381

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Non-current assets

$ '000		2023	2022
(a) Trade and other receivables			
Loans to community organisations		44	57
Total financial assets		44	57
(b) Equity accounted investments in council businesses			
Southern & Hills Local Government Association	19	–	12
Fleurieu Regional Waste Authority		–	–
Total equity accounted investments in Council businesses		–	12

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

		as at 30/06/22				Asset movements during the reporting period								as at 30/06/23			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Adjustments & Transfers	Assets Newly Recognised	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	3,963	–	3,963	837	994	–	–	(3,963)	–	–	–	–	1,831	–	1,831
Land - other	3	11,995	648	–	12,643	6	–	–	–	–	–	–	–	11,995	654	–	12,649
Buildings and other structures	3	15,071	281	(5,405)	9,947	6,073	255	(84)	(396)	2,571	1	–	–	14,841	9,179	(5,653)	18,367
Infrastructure																	
- Bridges	3	–	–	–	–	50	–	(3)	(148)	–	4,756	–	–	11,697	998	(8,040)	4,655
- Stormwater drainage	3	21,520	655	(5,421)	16,754	180	–	–	(256)	77	–	–	–	21,520	912	(5,677)	16,755
- Transport Infrastructure	3	90,909	14,425	(42,004)	63,330	437	1,024	(177)	(2,369)	868	(4,758)	–	13,470	109,529	2,328	(40,032)	71,825
Right-of-use assets		–	87	(63)	24	–	–	–	(24)	–	–	–	–	–	87	(87)	–
Plant and equipment		–	3,923	(2,336)	1,587	28	505	(17)	(219)	122	–	–	–	–	4,301	(2,295)	2,006
Furniture and fittings		–	2,007	(1,478)	529	166	240	(35)	(116)	–	–	–	–	–	2,378	(1,594)	784
Recreation	3	4,926	578	(2,700)	2,804	1,257	85	(135)	(179)	325	1	10	–	4,638	2,254	(2,724)	4,168
Fleet Plant		–	948	(393)	555	–	203	(23)	(98)	–	–	–	–	–	1,071	(434)	637
Total infrastructure, property, plant and equipment		144,421	27,515	(59,800)	112,136	9,034	3,306	(474)	(3,805)	–	–	10	13,470	174,220	25,993	(66,536)	133,677
Comparatives		139,141	21,698	(57,392)	103,447	5,534	2,839	(433)	(3,120)	–	–	217	3,651	144,421	27,515	(59,800)	112,136

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

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

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

Other information

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

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

Highest and best use

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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Transition to AASB 13 - Fair Value Measurement

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

Land & Land Improvements

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 1997 at current replacement cost. Additions are recognised at cost.

Buildings

Buildings were valued by APV Valuers & Asset Management at written down current replacement cost during the reporting period commencing 1 July 2020 and pursuant to Council's election, are disclosed at fair value.

All acquisitions made after the respective dates of valuation will be recorded at cost.

Recreation

Recreation was valued by Tonkin Consulting Pty Ltd at written down current replacement cost during the reporting period commencing 1 July 2018.

All acquisitions made after the respective dates of valuation will be recorded at cost.

Infrastructure - Transport

Transportation Assets include roads and bridges. Road assets were valued by Tonkin Consulting Pty Ltd at written down current replacement cost during the reporting period commencing 1 July 2022. Bridge assets were valued by Tonkin Consulting Pty Ltd at written down current replacement cost during the reporting period commencing 1 July 2018. Pursuant to Council's election Transport Assets are disclosed at fair value.

All acquisitions made after the respective dates of valuation will be recorded at cost.

Infrastructure - Stormwater

Stormwater drainage infrastructure was valued by Tonkin Consulting at written down current replacement cost during the reporting period commencing 1 July 2021 and pursuant to Council's election are disclosed at fair value.

Plant, Furniture & Equipment

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	561	–	1,789	–
Payments received in advance	802	–	1,926	–
Accrued expenses - employee entitlements	125	–	91	–
Accrued expenses - other	197	–	78	–
Other	1	–	2	–
Total trade and other payables	1,686	–	3,886	–
(b) Borrowings				
Short term draw down facility	1,562	6,865	2,362	–
Loans	961	3,687	907	4,648
Lease liabilities 17b	–	–	23	10
Total Borrowings	2,523	10,552	3,292	4,658
(c) Provisions				
Employee entitlements (including oncosts)	1,136	123	1,012	74
Total provisions	1,136	123	1,012	74

$ '000	Notes	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(d) Liability accounted investments in Council businesses					
Fleurieu Regional Waste Authority	19	–	885	–	838
Total liability accounted investments in Council businesses		–	885	–	838

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 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/23 Closing Balance
Asset revaluation reserve					
Land - other	8,313	–	–	–	8,313
Buildings and other structures	4,172	–	–	–	4,172
Infrastructure					
- Stormwater drainage	11,726	–	–	–	11,726
- Transport Infrastructure	47,822	13,470	–	–	61,292
Recreation	2,043	–	–	–	2,043
Other assets	52	–	–	–	52
Total other assets	52	–	–	–	52
Total asset revaluation reserve	74,128	13,470	–	–	87,598
Comparatives	70,477	3,651	–	–	74,128

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).

Note 10. Assets subject to restrictions

Council does not hold any assets subject to restrictions.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11. Reconciliation to Statement of Cash Flows

$ '000	Notes	2023	2022
(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	165	2,181
Balances per Statement of Cash Flows		165	2,181
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		2,642	3,019
Non-cash items in income statements			
Depreciation, amortisation and impairment		3,805	3,120
Equity movements in equity accounted investments (increase)/decrease		59	(497)
Non-cash asset acquisitions		(10)	(217)
Grants for capital acquisitions treated as investing activity		(5,516)	(2,179)
Net (gain)/loss on disposals		347	142
		1,327	3,388
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		460	(253)
Change in allowances for under-recovery of receivables		–	(7)
Net (increase)/decrease in other assets		–	14
Net increase/(decrease) in trade and other payables		(1,331)	653
Net increase/(decrease) in other provisions		173	(508)
Net cash provided by (or used in) operations		629	3,287
(c) Non-cash financing and investing activities			
Acquisition of assets by means of:			
Physical resources received free of charge	2h	10	217
Amounts recognised in income statement		10	217
Total non-cash financing and investing activities		10	217
(d) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		50	50
Cash advance facilities		12,062	12,062

District Council of Yankalilla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

$ '000	INCOME 2023	INCOME 2022	EXPENSES 2023	EXPENSES 2022	OPERATING SURPLUS (DEFICIT) 2023	OPERATING SURPLUS (DEFICIT) 2022	GRANTS INCLUDED IN INCOME 2023	GRANTS INCLUDED IN INCOME 2022	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) 2023	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) 2022
Functions/Activities										
Business Undertakings	1,118	1,390	2,083	848	(965)	542	–	–	25,327	7,026
Community Services	319	276	1,009	1,101	(690)	(825)	223	183	1,268	233
Culture	42	32	386	326	(344)	(294)	37	23	1,375	417
Economic Development	226	59	863	541	(637)	(482)	147	24	–	–
Environment	326	820	1,761	1,789	(1,435)	(969)	95	110	18,415	18,596
Recreation	169	8	801	655	(632)	(647)	167	–	4,812	3,173
Regulatory Services	385	351	1,066	842	(681)	(491)	5	4	–	2,213
Transport & Communication	528	458	4,393	3,309	(3,865)	(2,851)	528	447	70,790	71,617
Plant Hire & Depot/Indirect	20	61	1,677	1,085	(1,657)	(1,024)	–	–	2,616	2,534
Council Administration	12,909	12,096	4,540	4,290	8,369	7,806	342	243	11,421	10,958
Total Functions/Activities	16,042	15,551	18,579	14,786	(2,537)	765	1,544	1,034	136,024	116,767

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.

District Council of Yankalilla

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

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Business undertakings
Caravan Parks, Gravel Pits/Quarries, Private Works, Property Portfolio.

Community services
Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Pest Control – Health, Immunisation, Preventive Health Services, Other Health Services, Community Support, Home Assistance Scheme, Children and Youth Services, Community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

Culture
Static Library Service, Museums and Art Galleries, and Other Cultural Services.

Economic development
Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

Environment
Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

Recreation
Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities – Outdoor and Other Recreation.

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

Transport
Bridges, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

Plant hire and depot
Plant Hire and Depot Costs.

Council administration
Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose and Separate Rates.

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

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

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

Terms & Conditions:
Deposits are at call with rates varying throughout the year.

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 0.48% (2022: 0.42%). 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.

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.

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

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 semi annually; interest is charged at fixed & variable rates between 2.05% and 6.80% (2022: 2.05% and 6.90%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

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

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

$ '000	Due in less than 1 year	Due between 1 year & 5 years	Due in more than 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	166	–	–	166	165
Receivables	2,093	–	–	2,093	2,091
Other financial assets	–	40	8	48	44
Total financial assets	2,259	40	8	2,307	2,300
Financial liabilities					
Payables	758	–	–	758	758
Current borrowings	2,758	–	–	2,758	2,523
Non-current borrowings	–	9,676	1,521	11,197	10,552
Lease liabilities	–	–	–	–	–
Total financial liabilities	3,516	9,676	1,521	14,713	13,833
Total financial assets and liabilities	5,775	9,716	1,529	17,020	16,133
2022					
Financial assets					
Cash and cash equivalents	2,181	–	–	2,181	2,181
Receivables	1,919	57	7	1,983	1,973
Total financial assets	4,100	57	7	4,164	4,154
Financial liabilities					
Payables	2,424	–	–	2,424	1,960
Current borrowings	3,570	–	–	3,570	3,269
Non-current borrowings	–	3,627	1,902	5,529	4,648
Lease liabilities	23	10	–	33	33
Total financial liabilities	6,017	3,637	1,902	11,556	9,910
Total financial assets and liabilities	10,117	3,694	1,909	15,720	14,064

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

	2023		2022	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.73%	8,427	2.30%	2,362
Fixed interest rates	5.35%	4,648	5.43%	5,586
		13,075		7,948

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

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

Risk exposures

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

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

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

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

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. Future expected credit losses are calculated based on the actual average percentage credit losses for the previous five years applied to the average account closing balance. The actual ECL rate for Debtors - General account is 0.90%, which accounts for an expected loss of $6,242, and the ECL rate for Debtors - Wirrina Water Consumption is 1.55% which accounts for an expected loss of $89. Total expected loss of $6,331.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Capital expenditure and investment property commitments

$ '000	2023	2022
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Infrastructure	3,126	9,929
	3,126	9,929
These expenditures are payable:		
Not later than one year	3,126	9,929
	3,126	9,929

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators

	Indicator 2023	Indicators 2022	2021
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*			
1. Operating Surplus Ratio Operating surplus / Total operating income *This ratio expresses the operating surplus as a percentage of total operating revenue.*	**(15.8)%**	4.9%	(8.5)%
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income *Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.*	**85%**	53%	49%
Adjusted Operating Surplus Ratio Operating surplus / Total operating income	**(17.0)%**	4.9%	(8.5)%
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*			
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**89%**	54%	49%
3. Asset Renewal Funding Ratio Asset renewals / Infrastructure and Asset Management Plan required expenditure *Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.*	**59%**	83%	82%

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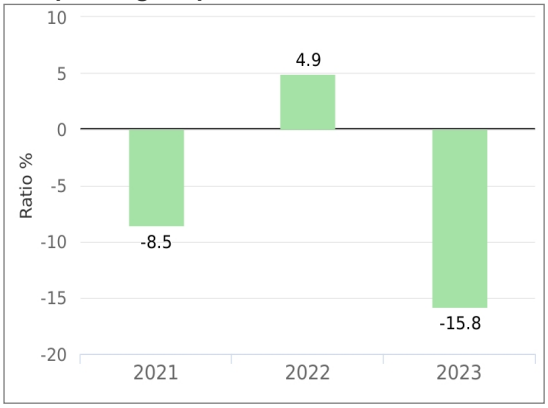
District Council of Yankalilla

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

Note 15. Financial indicators (continued)

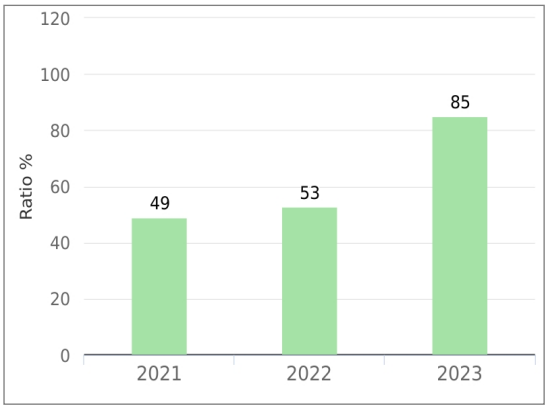
Financial indicators - graphs

1. Operating Surplus Ratio



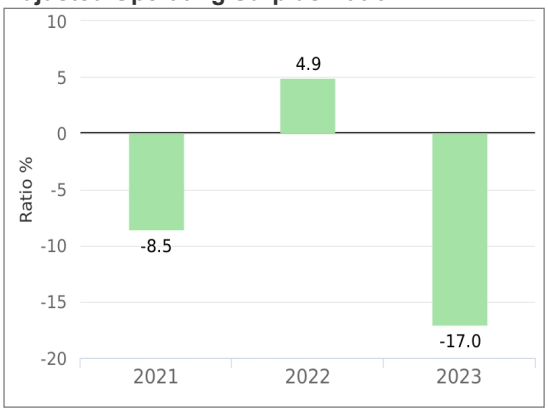
Purpose of operating surplus ratio	Commentary on 2022/23 result
	2022/23 ratio (15.8)%
This indicator is to determine the percentage the operating revenue varies from operating expenditure	Higher expenditure across depreciation (revaluation), employee costs, contracts materials & other. Lower Caravan Park income due to cabins project delays, partly offset by timing of Financial Assistance Grants.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2022/23 result
	2022/23 ratio 85%
This indicator shows the significance of the net amount owed to others, compared to operating revenue	Higher level of debt due to funding major capital projects.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2022/23 result
	2022/23 ratio (17.0)%
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	The additional change in the operating surplus ratio is due to the receipt of approximately 90% of 2023-24 Financial Assistance Grants in 2022-23.

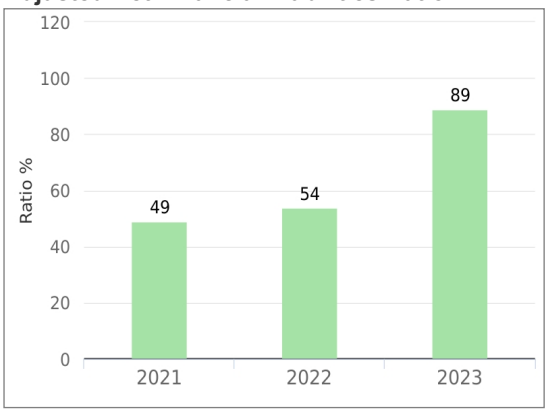
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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

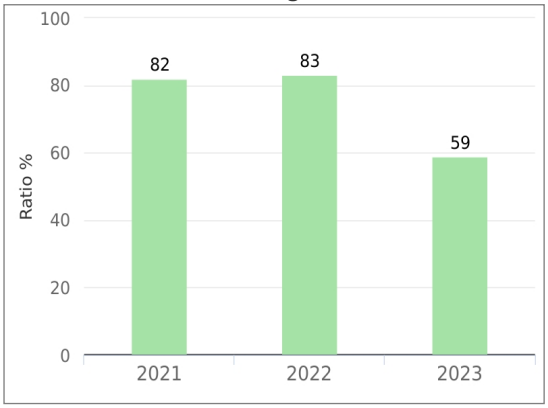
Note 15. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio	Commentary on 2022/23 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2022/23 ratio 89% Higher level of debt due to funding major capital projects and early receipt of approximately 90% of 2023-24 Financial Assistance Grants in 2022-23.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2022/23 result
This indicator aims to determine if assets are being renewed and replaced in an optimal way	2022/23 ratio 59% Renewal capital expenditure required per asset management plans, especially transport, much higher in 22/23 than rolling 10 year average, leading to one-off impact on ratio.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Uniform presentation of finances

$ '000	2023	2022
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income		
Rates	12,825	12,071
Statutory charges	367	357
User charges	1,010	1,279
Grants, subsidies and contributions - operating	1,544	1,034
Investment income	56	91
Reimbursements	91	124
Other income	149	87
Net gain - equity accounted council businesses	–	508
Total Income	16,042	15,551
Expenses		
Employee costs	6,560	5,855
Materials, contracts and other expenses	7,520	5,569
Depreciation, amortisation and impairment	3,805	3,120
Finance costs	647	231
Net loss - equity accounted council businesses	47	11
Total Expenses	18,579	14,786
Operating surplus / (deficit)	(2,537)	765
Adjusted Operating surplus / (deficit)	(2,537)	765
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(3,300)	(2,841)
Add back depreciation, amortisation and impairment	3,805	3,120
Add back proceeds from sale of replaced assets	122	292
	627	571
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(9,035)	(5,534)
Add back amounts received specifically for new and upgraded assets	4,431	2,179
	(4,604)	(3,355)
Annual net impact to financing activities (surplus/(deficit))	(6,514)	(2,019)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Office Equipment
Office Equipment leases accounted for as Right-of use assets include server rental for 3 years and photocopier rental for 4 years.

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

(a) Right of use assets

$ '000	Office Equipment	Software	Total
2023			
Opening balance	6	18	24
Depreciation charge	(6)	(18)	(24)
Balance at 30 June	–	–	–
2022			
Opening balance	52	35	87
Depreciation charge	(46)	(17)	(63)
Balance at 30 June	6	18	24

(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	33	93
Accretion of interest	2	4
Payments	(35)	(64)
Balance at 30 June	–	33
Classified as:		
Current	–	23
Non-current	–	10

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

The Group had total cash outflows for leases of $35k.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases (continued)

$ '000	2023	2022
The following are the amounts recognised in profit or loss:		
Depreciation expense of right-of-use assets	23	63
Interest expense on lease liabilities	2	4
Expense relating to short term leases	11	5
Expense relating to leases of low-value assets	–	–
Total amount recognised in profit or loss	36	72

(ii) Council as a lessor

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

Investment property

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

$ '000	2023	2022
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	32	75
Later than one year and not later than 5 years	46	61
	78	136

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and 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 2021/22) of "superannuation" salary.

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

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities

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

	Council's Share of Net Income		Council's Share of Net Assets	
$ '000	**2023**	**2022**	**2023**	**2022**
Joint Ventures - (Gains) *	–	508	(932)	(826)
Joint Ventures - (Losses)	(47)	(11)	47	–
Council's share of net income				
Joint ventures	(47)	497	(885)	(826)
Total Council's share of net income	(47)	497	(885)	(826)

(*) Included in the gains for 2021/22 was an amount of $448,681.20 which represented Council's gain by reducing its equity stake from 15% to 10% in the negative net assets of its subsidiary Fleurieu Regional Waste Authority (FRWA) during that year.

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

(a) Carrying amounts

$ '000	**Principal Activity**	**2023**	**2022**
Southern & Hills Local Government Association	Undertakes a regional coordinating, representational, advocating and marketing role on behalf of its member councils.	–	12
Fleurieu Regional Waste Authority	An authority formed by the member councils of the Fleurieu Peninsula in South Australia in order to manage their waste and recycling.	(885)	(838)
Total carrying amounts - joint ventures and associates		(885)	(826)

Southern & Hills Local Government Association
In conjunction with District Council of Yankalilla, other Constituent Councils are Adelaide Hills Council, Alexandrina Council, Kangaroo Island Council, Mount Barker District Council and City of Victor Harbor.

Fleurieu Regional Waste Authority
In conjunction with District Council of Yankalilla, other Constituent Councils are Alexandrina Council, Kangaroo Island Council and City of Victor Harbor.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities (continued)

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2023	2022	2023	2022	2023	2022
Southern & Hills Local Government Association	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%
Fleurieu Regional Waste Authority	10.00%	10.00%	10.00%	10.00%	25.00%	25.00%

(c) Movement in investment in joint venture or associate

	Southern & Hills Local Government Association		Fleurieu Regional Waste Authority	
$ '000	2023	2022	2023	2022
Opening Balance	12	23	(838)	(1,346)
Share in Operating Result	(12)	(11)	(47)	508
Council's equity share in the joint venture or associate	–	12	(885)	(838)

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities (continued)

(d) Summarised financial information of the equity accounted business

	Southern & Hills Local Government Association		Fleurieu Regional Waste Authority	
$ '000	2023	2022	2023	2022
Statement of Financial Position				
Cash and Cash Equivalents	155	218	1,378	2,589
Other Current Assets	9	–	223	330
Non-Current Assets	–	–	4,268	4,536
Total assets	164	218	5,869	7,455
Current Trade and Other Payables	10	5	2,628	2,614
Current Financial Liabilities	27	82	1,339	599
Current Provisions	18	36	3,494	5,646
Non-Current Financial Liabilities	–	–	7,220	7,179
Non-Current Provisions	–	–	37	46
Total liabilities	55	123	14,718	16,084
Net Assets	109	95	(8,849)	(8,629)
Statement of Comprehensive Income				
Other Income	242	158	3,306	3,274
Contributions from Constituent Councils	133	129	7,798	7,132
Interest Income	7	1	2	–
Total income	382	288	11,106	10,406
Employee Costs	157	151	3,542	3,082
Materials, Contracts & Other Expenses	206	218	6,813	5,847
Depreciation, Amortisation and Impairment	–	–	889	812
Finance Costs	6	5	320	75
Total expenses	369	374	11,564	9,816
Operating Result	13	(86)	(458)	590

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 20. 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 1,026 km of road reserves of average width 19 metres.

2. Potential insurance losses

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

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

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

3. 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 no outstanding appeals against planning decisions made prior to reporting date.

Council currently has one legal claim against it that may be of a material nature. The cost and likelihood of the potential liability cannot be reliably determined at this time and has not been recognised with these financial statements.

Note 21. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 22. 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, 20 persons were paid the following total compensation:

$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	819	815
Post-employment benefits	64	65
Total	883	880

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

A Key Management Personnel owns two businesses from which various goods were purchased during 2022/23, amounting to $26,789.58 (2021/22 $17,600.64).

A Key Management Personnel is Chair of a community group from which various services were purchased during 2022/23, amounting to $13,543.00 (2021/22 $825.00).

A Key Management Personnel is a member of a community group from which various services were purchased during 2022/23, amounting to $1,089.00 (2021/22 Nil).

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Independent Auditor's Report – Financial Statements

To the members of District Council of Yankalilla

Opinion

We have audited the accompanying financial report of District Council of Yankalilla (the Council), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of District Council of Yankalilla.

In our opinion, the accompanying 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 Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011.*

Basis for opinion

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

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 20 (3) of the financial report which describes the existence of a legal claim against the Council that may be of a material nature. The potential financial impact cannot be reliably determined as at reporting date.

Council's responsibility for the financial report

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

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

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Auditor's responsibility for the audit of the financial report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Director

17 January 2024

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Independent Auditor's Report - Internal Controls

To the members of District Council of Yankalilla

Opinion

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

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

Basis for opinion

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

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

The Council's responsibility for internal controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our independence and quality control

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

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Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Limitation of use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Director

17 January 2024

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 District Council of Yankalilla for the year ended 30 June 2023, the Council's Auditor, Galpins 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.*

Nathan Cunningham
Chief Executive Officer

Christine Hahn
Audit & Risk Committee Chair

Date: 16 January 2024

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DISTRICT COUNCIL OF YANKALILLA

GENERAL PURPOSE FINANCIAL STATEMENTS
For the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of District Council of Yankalilla for the year ended 30 June 2023, I have maintained my independence in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code), 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) Regulation 2011*.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor

Director

17 January 2024

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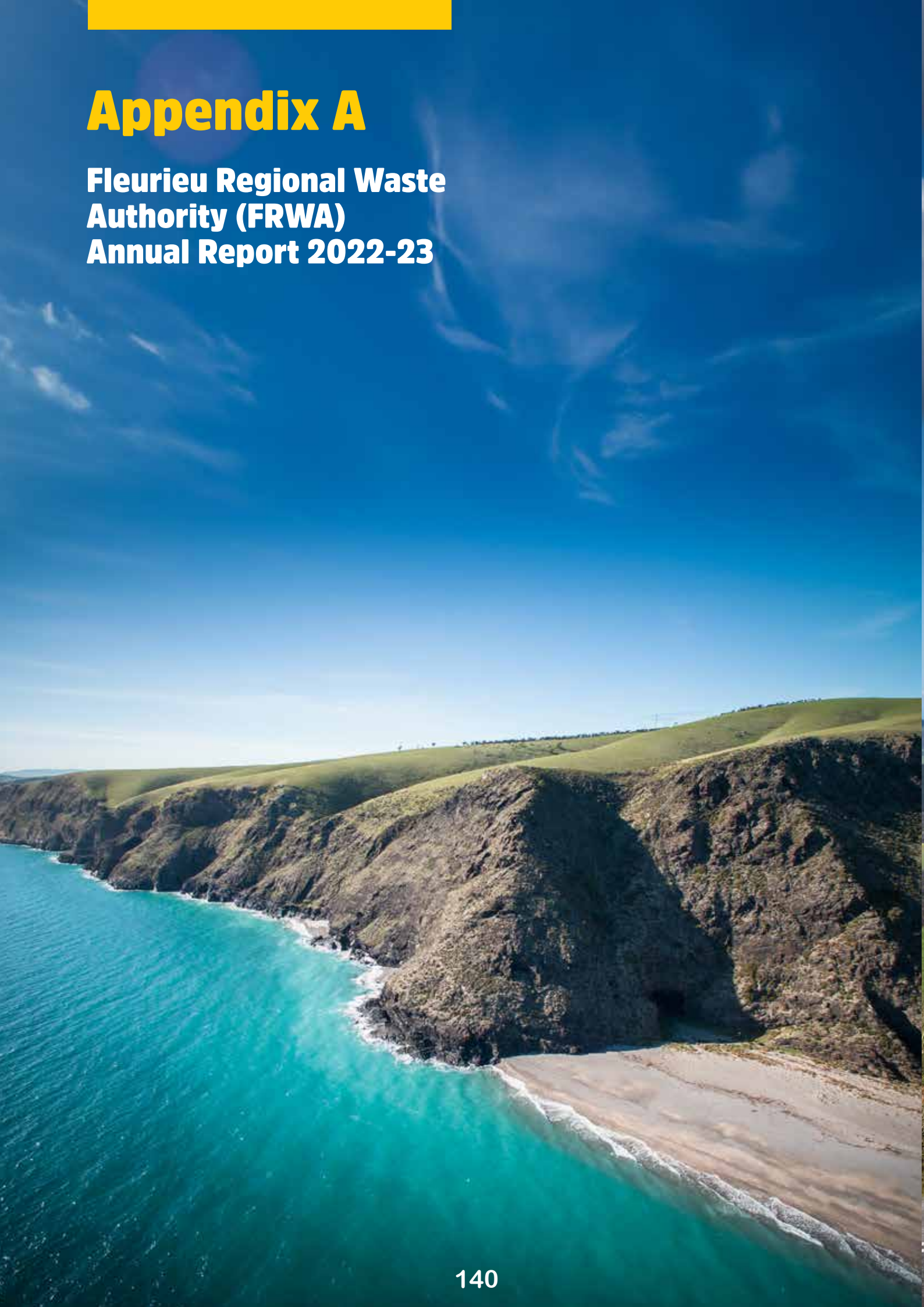
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Appendix A

Fleurieu Regional Waste Authority (FRWA) Annual Report 2022-23



Fleurieu Regional Waste Authority

Annual Report 2022-23



FLEURIEU REGIONAL
WASTE AUTHORITY

FLEURIEU REGIONAL
WASTE AUTHORITY

ALEXANDRINA

city of
Victor Harbor

KANGAROO
ISLAND
COUNCIL

DISTRICT COUNCIL
YANKALILLA

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Message

From the Independent Chairperson

I am pleased to, again, pen my Fleurieu Regional Waste Authority (FRWA) Annual Report Message, this time for the 2022-23 year.

In doing so, as a starting point, I recognise and give credit to our communities which have continued to embrace recycling and waste minimisation. This is despite the challenges and hardships faced during the year. Relatedly, FRWA, through proactive communication and analysis of community behaviours, has continued to ensure that our member Councils lead the State in the diversion of waste from landfill and the circular use of resources.

The FRWA strategic objective to increase the kerbside waste diversion rate from landfill to 70% by 2030 is now well within reach. In particular, this is due to the implementation of the Summer Recycling Program.

We have undertaken a wide range of research and engagement activities to determine the best way to reduce waste to landfill during the summer period. This has included a trial in the Hayborough/Chiton area, bin audits, community survey and data analysis. All of our Councils have supported the implementation of the Summer Recycling Collections program for the 2022/23 summer. The program has meant that co-mingled recycling and food/garden organics (FOGO) bins were collected weekly and general waste every fortnight.

The community embraced the Summer Program meaning that incredibly positive results were achieved in all Council areas. Across the FRWA region, general waste was reduced by 20%, FOGO increased by 61% and co-mingled recycling by 19%. Subsequently, the kerbside diversion rate increased from 57% to 68% for the summer period. On any assessment, these are outstanding results, especially for small councils such as Kangaroo Island, where the Program resulted in 64 tonnes less waste being sent off-island for disposal.

As our Councils, the communities and our customers would expect, the FRWA team has continued to seek efficiencies and service improvements. At the start of July 2023, the kerbside collection schedule changed across the Fleurieu. This change has seen FOGO and co-mingled recycling being collected in one week and general waste in the following week. This makes the kerbside collection system simpler and easier for the community and for our operational teams.

As part of this change, a collection truck is now based at the Yankalilla depot which reduces travel times and increases response times for the Yankalilla community. There are also plans to remove several bin banks which have been subject to illegal dumping. Both of these initiatives have increased service levels to our communities.

Our Waste and Recycling Depots continue to provide community circular economy outcomes through recycling organic waste, e-waste and tyres at higher-than-expected levels. We are increasing our quality control and testing for our recovered products, which are still popular with the community.

FRWA has only been able to achieve these amazing results with the dedicated support of our Councils, which listen and support the initiatives that we present to them for consideration.

During this year we have welcomed new Board Members, following the Local Government elections. We have been fortunate to maintain a diverse range of Board Members from various backgrounds and experiences. This ensures that the Authority is best placed to continue to achieve its strategic objectives.

Finally, I recognise and thank my fellow Board Members for their vision, wise counsel and support. In particular, I recognise a former Board Member, Ms Elizabeth Williams, who also worked at the Alexandrina Council. Elizabeth resigned from both positions to pursue other career opportunities. She was a Board Member and Audit Committee Member since 2018 and provided critical financial and governance advice but also other ideas to benefit the Authority's operations. We wish Elizabeth all the best with her future plans.

In closing, I recognise and thank the staff of FRWA. The waste collections drivers, site operators, waste education, customer service, finance and administration team operate our business at extremely high standards, all of which ensures that we can continue to provide critical services to the community at the levels that we do.

Thank you, all.

Michael Kelledy
Independent Chairperson
Fleurieu Regional Waste Authority



FRWA Governance

A board administers FRWA in accordance with the requirements of the *Local Government Act 1999* and the Fleurieu Regional Waste Authority Charter 2021. This year, the Authority Board membership changed due to the Local Government elections held in November 2022.

We welcomed Cr Carlos Quaremba from the City of Victor Harbor, Jodie Summer from the District Council of Yankalilla and Mayor Michael Pengilly from Kangaroo Island Council. Andy Baker from Alexandrina Council also re-joined the Board.

The new board members, with the current independent members Michael Kelledy, Marion Vigot and Vicki Tomlinson, provide diverse skills and experience to lead and guide the FRWA.

The Board held six meetings during the 2022-23 financial year. Given the wide area the Authority covers, Board meetings are held in each council area during the year.

FRWA conducts its business in a complex and constantly changing regulatory and business environment. It is important that the Board review its own performance from time to time, with a view to achieving and maintaining a high level of performance in this environment.

Each Board member is expected to:

- actively seek a full appreciation of the business of the FRWA, including key business drivers, the risks facing the FRWA, applicable risk management policies and the regulatory environment in which the FRWA operates, and

- actively participate in open, honest discussion, to exercise an active discretion on all matters for decision and to bring an independent mind to bear on matters before the Board.

This year the FRWA Board agreed to complete a Self-Assessment Questionnaire as a form of self-assessment of its ongoing performance. All Board members completed the questionnaire, with the majority of responses providing positive results. The questionnaire feedback did, however, highlight two areas for improvement, being Board members knowledge of critical accounting policies and the processes in place to identify, evaluate and monitor the key risks facing the authority. These issues will now be considered and proposals made to address them moving forward.

Board Members: Andy Baker, Jodie Summer, Marion Vigot, Mayor Michael Pengilly, Vicki Tomlinson, Michael Kelledy (Independent Chairperson), Simon Grenfell (EO), Cr Carlos Quaremba (absent).



The list below details board member attendance.

Board Member	Meetings
Ms Marion Vigot (Independent Member)	6 of 6
Mrs Vicki Tomlinson (Independent Member)	6 of 6
Ms Elizabeth Williams (Alexandrina Council)	1 of 1
Mr Andy Baker (Alexandrina Council)	4 of 5
Cr Bryan Littlely (City of Victor Harbor)	0 of 1
Ms Karen Rokicinski (City of Victor Harbor)	1 of 1
Cr Carlos Quaremba (City of Victor Harbor)	2 of 4
Ms Lisa Pearson (District Council of Yankalilla)	2 of 2
Ms Jodie Summer (District Council of Yankalilla)	3 of 4
Cr Peter Denholm (Kangaroo Island Council)	2 of 2
Mayor Michael Pengilly (Kangaroo Island Council)	3 of 4

Audit & Risk Committee Report

The recent reforms to the Local Government Act 1999 (effective 17 November 2022) brought a greater emphasis on risk management, requiring councils to have an Audit and Risk Committee.

As a regional subsidiary, FRWA's Audit and Risk Committee is formed under Schedule 2 of the Act and is not bound by the reforms. However, the Board determined that a broader scope incorporating risk at the Committee and Board level is appropriate. The Board resolved to change the name from Audit Committee to Audit and Risk Committee. This broader governance focus aligns with FRWA's commitment to skills-based Committee and Board membership and is consistent with councils and subsidiaries in the region.

The Audit & Risk Committee continues to be led by Mr Peter Fairlie-Jones, with new members Mr Gus Rankine and Mrs Vicki Tomlinson joining Ms Karen Rokicinski on the committee this year. The committee reviewed all of the Authorities budget reviews and financial reports as well as the internal audit activities undertaken by Dean Newbery & Partners. The committee also provided input into the formation of the FRWA's Risk Management Framework, Policy and Register that was facilitated by the Local Government Risk Services and oversaw the review of a number of policies.

The Audit & Risk Committee held five meetings during the 2022-23 financial year. The list below details the Audit & Risk Committee Member attendance.

Audit & Risk Committee Member	Meetings
Mr Peter Fairlie-Jones (Independent Chairperson)	5 of 5
Ms Karen Rokicinski (City of Victor Harbor)	5 of 5
Mrs Vicki Tomlinson (Independent Member)	3 of 3
Mr Gus Rankine (Alexandrina Council)	3 of 3
Ms Elizabeth Williams (Alexandrina Council Board Member)	1 of 1

Executive Officer Report

Environmental benefit, innovation, circular economy and relationships are the guiding principles of the FRWA Strategic Plan, and we have leaned heavily on these principles over the past twelve months. Our organisation has delivered two significant projects this year, changing forever how the community thinks about and presents its kerbside material for collection.

The FRWA constituent councils delivered for its community this year by supporting the Summer Recycling Collection program. The program provided more opportunities for households to reduce the amount of waste set to landfill and recycle more by providing weekly collection of FOGO and co-mingled recycling over the summer period.

The community embraced the opportunity to recycle more material, despite the swell in population and changes to collection schedules, with 288 tonnes less waste sent to landfill than last year. The community also took advantage of recycling their food waste, with an additional 562 tonnes of organic waste collected, an increase of 61%.

The other project that FRWA instigated was the change of collections cycles for mainland councils. Our environment and community needs are ever-changing, and we need to adapt our services to match these demands. Increasing fuel costs and use of FOGO bins necessitated a change in how we collect kerbside waste. We analysed waste collection data, fuel usage and route analysis to determine a simpler and more efficient collection schedule.

FRWA proposed collecting general waste during one week with co-mingled recycling, and FOGO collected together the next week across the entire Fleurieu Peninsula. FRWA also proposed that a collection vehicle be based at the Yankalilla depot to reduce travel and response times.

The schedule changes allowed for the production of simpler, easy-to-read calendars the community has asked for. The South Australian State Government's Green Industries SA (GISA) undertook market research. Findings concluded that simple, high-quality fridge magnets are the best way to communicate waste management messages. GISA assisted with funding the production and design of the new fridge magnet calendars.

Projects were delivered successfully through teamwork, extensive communication and engagement with our community and stakeholders. Our professional and dedicated staff met with community and environmental groups, council staff and leaders, council members, drivers and site staff. We erected roadside banners and signs across the Fleurieu and Kangaroo Island and published notices in relevant publications to ensure the community was aware of the changes.

A difficult economic environment resulted in an operating deficit of $116k compared to an $11k budgeted surplus. The main factors behind this result were cost increases across operational areas driven by price increases and increased waste collection levels. While income increased by $99k (0.96%), expenses increased by $226k (2.2%) compared against budgeted levels.
The main areas of additional costs were fleet maintenance, fuels and recalculated depreciation. Reduced waste disposal costs offset these costs due to increased diversion rates, resulting in reduced general waste tonnages.

This financial year is the first year the councils contributed towards the Asbestos Contaminated Material Project, with an additional provision of $767k required to fund the remediation work fully. The additional provision resulted in a $466K deficit overall.

Remediation of properties affected by Asbestos Contaminated Material project continued throughout the year with only a small number of properties outstanding. The budget for this project exceeded the original estimate due to increased volumes of material to be removed and reinstated and the diversity of remediation properties. Completion of all remediation activities is anticipated by the end of 2023.

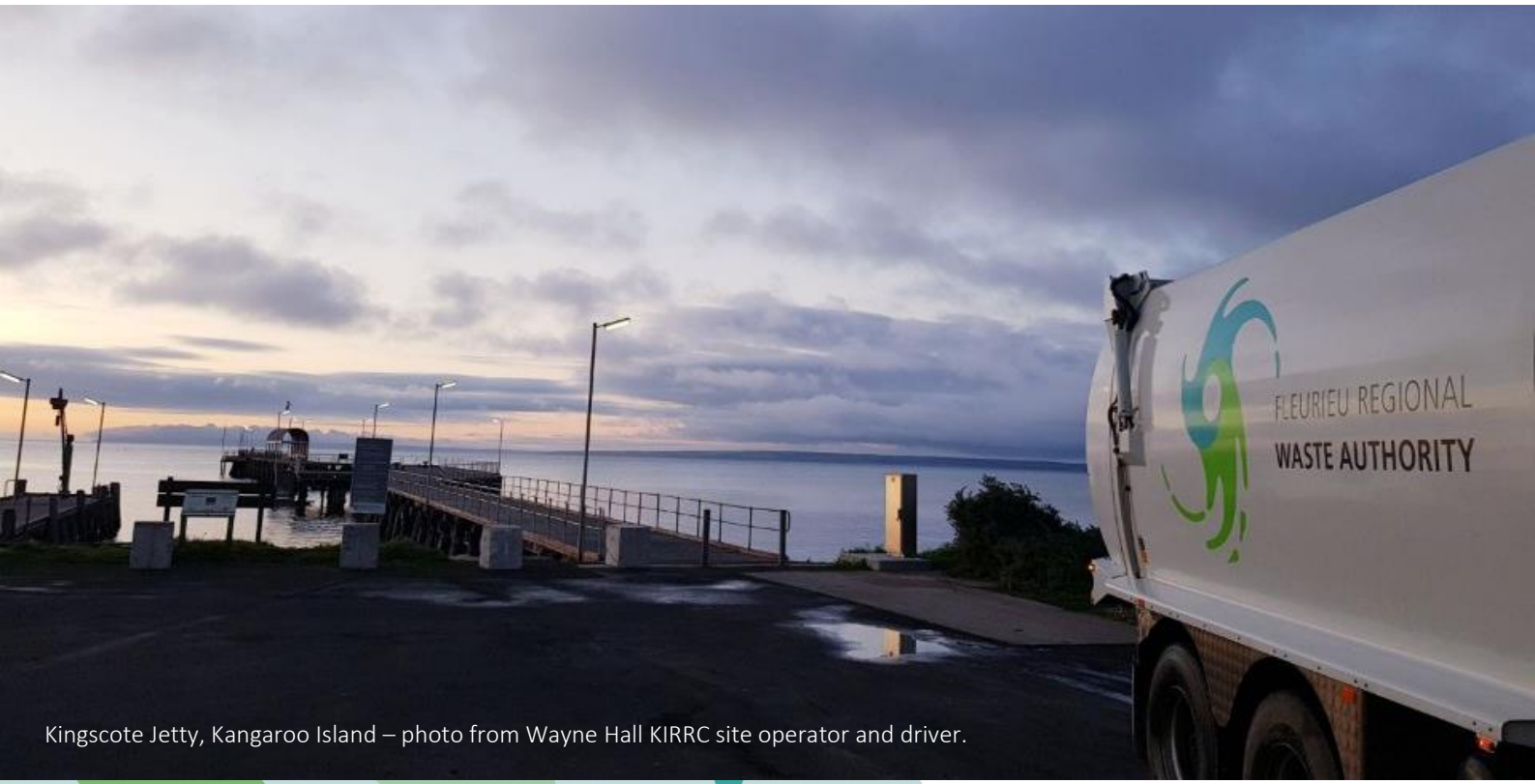
Waste diversion and service improvements were made possible with support from the FRWA Board, councils, passionate community members and the dedicated and professional staff of the Authority.

The opportunity to lead the community in reducing its environmental impact is one that FRWA is very respectful and grateful for and looks forward to continuing.

Over the past twelve months, I had the opportunity to present to all constituent councils on several occasions, and I'm encouraged by the passion for waste management demonstrated by all council members. I look forward to continuing to work with them and the Board to deliver the FRWA strategic objectives.

Simon Grenfell
Executive Officer
Fleurieu Regional Waste Authority





Kingscote Jetty, Kangaroo Island – photo from Wayne Hall KIRRC site operator and driver.

Our Services

The Fleurieu Peninsula and Kangaroo Island region cover 7,341 square kilometres with a resident population of 54,000, increasing by up to 50% in coastal areas during holiday periods.

FRWA is a fine example of local governments working together to achieve efficiencies across boundaries. We are capturing the best practices from the councils: reducing waste going to landfill, increasing recycling, and promoting a cleaner and healthier environment for today and tomorrow.

We offer a range of services to the communities we serve, including:

- 3-bin fortnightly collection of kerbside waste
- Public Waste and Recycling Depots in Goolwa, Yankalilla, Strathalbyn and Kingscote
- Public litter bin collections
- Additional waste collection services, including event bins, weekly commercial FOGO collections and exceptional circumstances bins
- Community waste education
- Customer service
- Sale of composting equipment, kitchen caddies, bins and supplies
- Representation and advocacy on behalf of constituent councils.

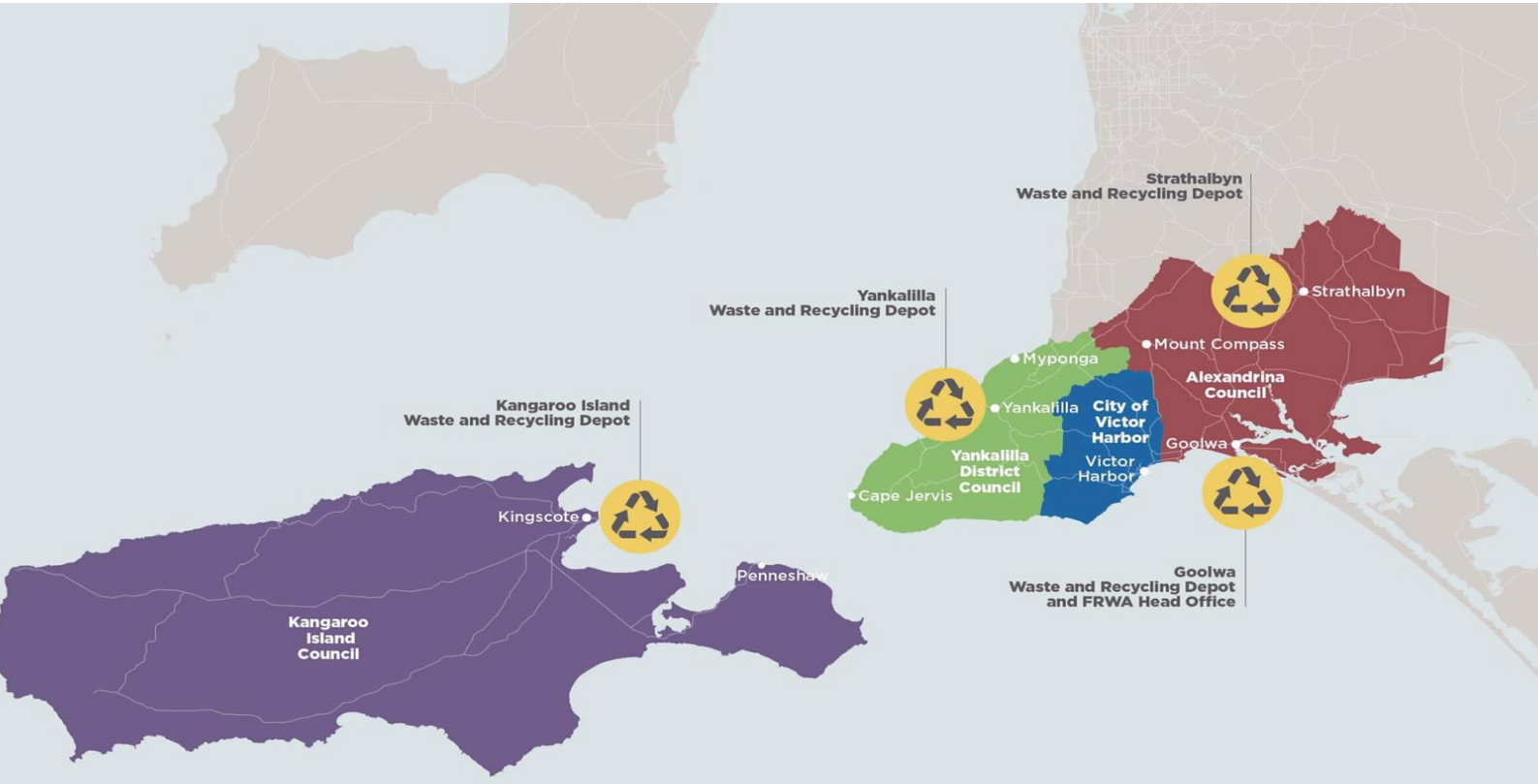


FIGURE 1 **Map of FRWA Waste and Recycling Depots**

Our Mission & Objectives

About FRWA

The Fleurieu Regional Waste Authority (FRWA) is a local government regional subsidiary of the Alexandrina Council, City of Victor Harbor, District Council of Yankalilla and Kangaroo Island Council.

Mission

To provide the best practice waste and resource management services that reduce the impact of our community on the environment.

Vision

FRWA will provide diverse and flexible resource management services that are affordable, improve environmental outcomes and promote a circular economy that our community are proud of.

FRWA adopted several objectives with corresponding key performance indicators to achieve FRWA's Strategic Plan and vision. Below is a summary of the Authority's progress in achieving its objectives.

Objective 1: Reduce the impact of the community on the environment through best practice waste management and diversion

Key performance indicators:

- Increase kerbside diversion rates from 50% to 70% by 2030
- Reduce the amount of organic waste in the blue bin from 44% to less than 15% by 2025
- Reduce contamination of the recycling bin to less than 8% by 2025
- Reduce greenhouse gas emissions of FRWA by 30% by 2030.

Objective 2: Advocate and facilitate a local circular economy

Key performance indicators:

- Value of recovered materials is increased by 10% by 2025
- Reduce freight kilometres by 5% by 2025
- Constituent councils purchase recyclable materials equivalent to 30% by weight of material collected in the yellow bin.

Objective 3: Provide flexible services that meet the needs of councils, residents and visitors

Key performance indicators:

- Reduce the number of bin banks in rural areas by 15% by 2025
- Increase range of services provided to customers by 20% by 2025
- Increase range of services provided to constituent councils by 2025

Objective 4: Provide efficient and effective regional subsidiary

Key performance indicators:

- Reduce the cost of kerbside collection per property by 5% by 2025, excluding CPI and solid waste levy
- Reduce the cost to councils of waste transfer station operations by 10% by 2025, excluding CPI and solid waste levy.

Our Performance

The Fleurieu Regional Waste Authority measures performance against the key performance indicators in the Strategic Plan and Business Plan.

FRWA continues to develop performance measurements to ensure the achievement of objectives. The table below is a qualitative description of our performance against KPIs.

Indicator	Target	2022-23 Budget	2022-23 Actual
Operating Surplus Ratio	0% to 1%		
- Including ACM Borrowings		3.4%	-4.1%
- Excluding ACM Borrowings		0.1%	-8.5%
Net Financial Liabilities Ratio	30% to 50%		
- Including ACM Borrowings		119%	119%
- Excluding ACM Borrowings		82%	81%
Asset Renewal Funding Ratio	80% to 100%	100%	100%
Own Source Revenue Ratio	23% to 28%	31%	32%

The following is a qualitative and quantitative report on the achievements of the Strategic Plan KPIs.

Objective 1: Reduce the impact of the community on the environment through best practice waste management and diversion

One of FRWA's main performance indicators is kerbside waste diversion rate. The rate has increased from 50% in 2018-19 to 62% in 2022-23 due to the introduction of a fortnightly waste collection and the Summer Recycling program. Waste sent to landfill from kerbside collections has reduced by 31% since 2015/16.

The kerbside bin audit undertaken in December 2021 found that organic waste makes up 32% of waste in the blue (general waste) bin, a reduction of 12% from the 2017 bin audit. The kerbside bin audit also found that contamination of the recycling bin is 10%. These results demonstrate that the performance of our waste management system is improving.

To reduce travel times, FRWA introduced a new collection schedule with FOGO and co-mingled recycling collected in the same week, with general waste collected the following week. This reduces travel time, increases average tipping weight, and reduces overall fuel use and greenhouse gas emissions. An analysis of fuel used by FRWA between 2019-20 and 2022-23 found fuel use reduced by 15,881 litres (3.3%). This is equivalent to 42.56 tonnes of CO_2.

Objective 2: Advocate and facilitate a local circular economy

The value of recovered materials has increased since 2020. Changes include processes to recover high-value metals and landscape rock from council projects and producing high-quality wood chips from tree logs. These changes have increased revenue at the waste and recycling depots. FRWA has also increased the amount of cardboard recycled through the Goolwa Waste and Recycling Depot by separately collecting and transporting 26.9 tonnes of cardboard to the Southern Materials Recycling Facility.

FRWA made operational changes to facilitate a reduction of freight kilometres by 5% by 2025 from 2020. In 2020-21, FRWA changed the location for co-mingled recycling processing from Edinburgh to Seaford Downs. The relocation reduced the travel distance from 114km to 50.6km for 5,500 tonnes of material. FRWA staff continue to analyse our freight movements and have recently changed operations at the transfer stations, which has seen payloads increase by an average of 12%. FRWA kerbside collection vehicles are now depositing most kerbside waste at the Goolwa Waste and Recycling Depot for transport to the disposal site. These actions have increased payloads and reduced travel time and fuel use across our operations.

FRWA is also part of the Business Victor Harbor Circular Economy working group. Business Victor Harbor hosted a Circular Economy Forum sponsored by Green Industries SA, featuring keynote speaker, economist and circular economy expert Michael Schuman.

Objective 3: Provide flexible services that meet the needs of councils, residents and visitors.

FRWA continues to improve services for residents by removing 15 bin banks (from a regional total of 113) in the Alexandrina Council and DC Yankalilla over the past two years. The implementation of roadside collection benefited over 200 rural properties and reduced bin banks by 12%.

We continue to extend the range of services provided to our customers with the introduction of the following waste collection services:

- Weekly food waste collection service for businesses
- On-demand collection of kerbside waste
- Caravan park collection service

Our Waste and Recycling Depots now sell rubber bin latches for lids and accept paint as part of the Paintback Scheme that recycles unwanted paint.

Objective 4: Provide efficient and effective regional subsidiary

FRWA strives to provide effective and efficient services. Detailed analysis of the cost of kerbside collection per property is still to be undertaken. Increased income at the Waste and Recycling Depots means that Alexandrina Council no longer contributes to the operations of the Goolwa and Strathalbyn Waste and Recycling Depots. The cost to the District Council of Yankalilla has halved compared to the budgeted amount in 2019-20. The cost of the Kangaroo Island Resource Recovery Centre has increased due to the structure of fees and charges, which the KI Council are currently considering.

Kerbside Collection Services

FRWA has a fleet of 13 collection vehicles and provides a fortnightly collection of waste, recycling and food organics garden organics (FOGO) to over 32,000 properties.

FRWA and constituent councils have invested in systems and services to meet the communities' objective of reducing waste sent to landfill. Since June 2016, the amount of waste sent to landfill has decreased to 9,350 tonnes from 13,530 tonnes (31%). This has resulted in reduced greenhouse gas emissions and payable solid waste levies.

Amounts of FOGO recycled have tripled from 3,100 tonnes to 9,800 tonnes, with material processed locally to provide employment and economic prosperity for the region.

Achieving a kerbside waste diversion rate of 62% is an outstanding achievement for the region.

FRWA continues to focus on transport and logistics efficiencies to reduce fuel usage. An analysis of fuel used by FRWA between 2019-20 and 2022-23 found fuel use reduced by 15,881 litres (3.3%). This is due to rescheduling of kerbside collection runs and in-house transport efficiencies.

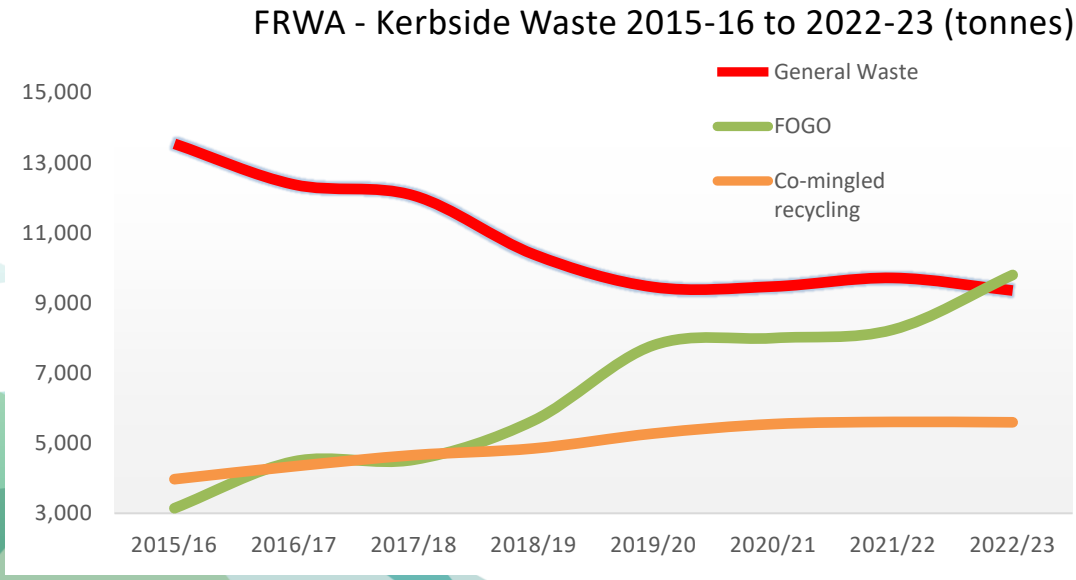
During this period, all waste tonnages increased by 11%.

This year, to improve customer outcomes and increase efficiencies, we changed the collection schedule to collect all recyclable material in one week, with general waste the next week.

It is expected that this will reduce travel times and increase average tipping weights and reduce costs.

We have also based a truck at the District Council of Yankalilla Depot to reduce travel times and increase response times to missed collections. The change will also allow the removal of several bin banks while providing roadside collections for more properties.

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Waste by numbers

Kerbside collections

COUNCIL	WASTE	FOGO	RECYCLING	DIVERSION from landfill
Kangaroo Island	836t -8%	+29% 516t	515t -3%	+3% 55%
Victor Harbor	2598t -8%	+20% 3220t	1642t -1%	+4% 65%
Yankalilla	1167t -5%	+11% 964t	620t -5%	+3% 58%
Alexandrina	4751t -0.2%	+19.2% 5096t	+2.2% 2818t	+2% 62%
Total (tonnes)	9351t -4%	+19% 9795t	5595t -0.2%	+3% 62%

Kerbside waste statistics from July 2022 to June 2023 compared to the same period last year.

31% reduction in kerbside general waste since 2015/16

312% increase in kerbside FOGO since 2015/16

58,000 paying customers at mainland Waste and Recycling Depots

1,986,571 bins collected

8670m^3 of mulch produced

Waste and Recycling Depots

The FRWA Waste and Recycling Depots (WRD) continue to provide an important service to the community.

All waste and recycling depots reported a more stable year this year, with customer numbers increasing between 3% and 9%. The popularity of our mulch products continues to be strong.

To further improve our management, we have installed a point of sale terminal at the Yankalilla Depot, which can be used with our CCTV infrastructure to ensure our staff are protected and resolve customer disputes.

In conjunction with the KI Council, we also plan to upgrade of the KI Resource Recovery Centre office in late 2023.

WRD waste to landfill reduced by 30%, which is just above volumes received in 2020/21.

We received delivery of a new Volvo prime-movers to facilitate our in-house waste transport. The new Euro-6-compliant unit has significantly reduced fuel usage and service costs.



Waste Education and Projects

Asking the community to change when they put their bins out for collection required extensive and effective communication.

Engagement, communication and project planning for the Summer Recycling Collection Program and the kerbside waste collection change have been the primary focus of waste education activities this year.

The planning required to deliver these projects successfully has been significant.

We engaged with community groups, council members and staff, retirement villages, schools and businesses about the changes.

We erected roadside banners and corflute signs, published articles in council newsletters, newspapers and community papers, posted articles across social media and activated the My Local Services App for councils.

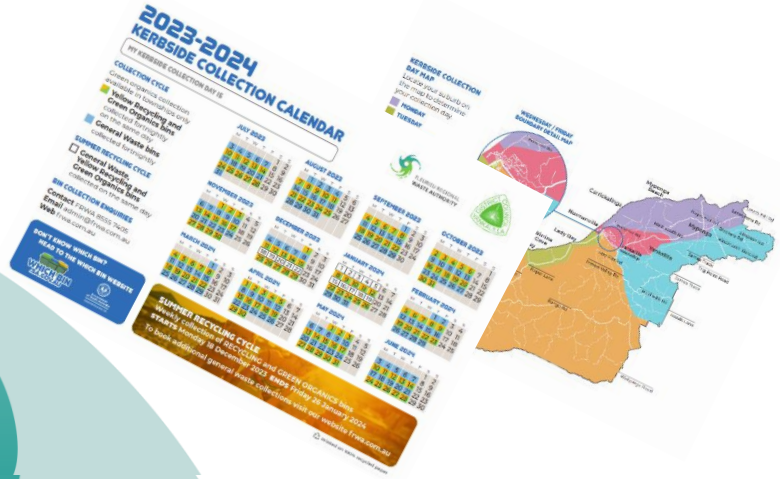
These activities resulted in the community smoothly transitioning to new kerbside waste collection cycles.











With support from Alexandrina Council, FRWA delivered 100 green bins, kitchen caddies, compost bags and education materials to households on Hindmarsh Island. FRWA also undertook targeted communications through local publications and social media.





FRWA rebranded some of our collection trucks with images that connect our activities with the core values of our community. The "Love where we live" mantra featuring pictures of our pristine environment demonstrates that FRWA holds the same core values as our community. The images are of iconic environments from across the Fleurieu and Kangaroo Island.





FLEURIEU REGIONAL WASTE AUTHORITY

Financial Statements

Fleurieu Regional Waste Authority

General Purpose Financial Reports

for the year ended 30 June 2023

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Fleurieu Regional Waste Authority
Annual Financial Statements
for the year ended 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.

- the financial statements present a true and fair view of the Authority's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.

- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.

- the financial statements accurately reflect the Authority's accounting and other records.

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Simon Grenfell
EXECUTIVE OFFICER

Date: 20 September 2023

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Michael Kelledy
CHAIR OF THE BOARD

Fleurieu Regional Waste Authority

Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 $'000	2022 $'000
INCOME			
User charges	2	**11,083**	10,329
Grants, subsidies and contributions - Operating	2	**(3)**	68
Investment income	2	**2**	-
Reimbursements	2	**14**	2
Other income	2	**10**	6
Total Income		**11,106**	10,405
EXPENSES			
Employee costs	3	**3,542**	3,081
Materials, contracts & other expenses	3	**6,813**	5,847
Depreciation, amortisation & impairment	3	**889**	812
Finance costs	3	**320**	75
Total Expenses		**11,564**	9,815
OPERATING SURPLUS / (DEFICIT)		**(458)**	590
Asset disposal & fair value adjustments	4	**(8)**	-
NET SURPLUS / (DEFICIT) transferred to Equity Statement		**(466)**	590
Total Other Comprehensive Income		**-**	-
TOTAL COMPREHENSIVE INCOME		**(466)**	590

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

Fleurieu Regional Waste Authority

Statement of Financial Position

as at 30 June 2023

	Notes	2023 $'000	2022 $'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	**1,378**	2,590
Trade & other receivables	5	**158**	260
Inventories	5	**65**	70
Total Current Assets		**1,601**	2,920
Non-current Assets			
Infrastructure, property, plant & equipment	6	**4,268**	4,536
Total Non-current Assets		**4,268**	4,536
Total Assets		**5,869**	7,456
LIABILITIES			
Current Liabilities			
Trade & other payables	7	**2,628**	2,368
Borrowings	7	**1,339**	599
Provisions	7	**3,494**	5,647
Total Current Liabilities		**7,461**	8,614
Non-current Liabilities			
Borrowings	7	**7,220**	7,179
Provisions	7	**37**	46
Total Non-current Liabilities		**7,257**	7,225
Total Liabilities		**14,718**	15,839
NET ASSETS		**(8,849)**	(8,383)
EQUITY			
Accumulated surplus		**(8,849)**	(8,383)
TOTAL EQUITY		**(8,849)**	(8,383)

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

Fleurieu Regional Waste Authority

Statement of Changes in Equity

for the year ended 30 June 2023

		Acc'd Surplus	Other Reserves	TOTAL EQUITY
2023	**Notes**	**$'000**	**$'000**	**$'000**
Balance at end of previous reporting period		**(8,383)**	**-**	**(8,383)**
Net Surplus / (Deficit) for Year		**(466)**		**(466)**
Balance at end of period		**(8,849)**	**-**	**(8,849)**
2022				
Balance at end of previous reporting period		(8,973)	-	(8,973)
Net Surplus / (Deficit) for Year		590		590
Balance at end of period		(8,383)	-	(8,383)

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

Fleurieu Regional Waste Authority

Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 $'000	2022 $'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
User charges		**10,557**	10,889
Investment receipts		**2**	-
Grants utilised for operating purposes		**(3)**	69
Reimbursements		**14**	2
Other revenues		**51**	6
Payments:			
Employee costs		**(3,559)**	(3,131)
Materials, contracts & other expenses		**(8,119)**	(10,358)
Finance payments		**(307)**	(29)
Net Cash provided by (or used in) Operating Activities		**(1,364)**	(2,552)
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Sale of replaced assets		**90**	-
Payments:			
Expenditure on renewal/replacement of assets		**(280)**	(609)
Expenditure on new/upgraded assets		**(439)**	(412)
Net Cash provided by (or used in) Investing Activities		**(629)**	(1,021)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts:			
Proceeds from borrowings		**1,380**	5,588
Payments:			
Repayments of borrowings		**(599)**	(810)
Net Cash provided by (or used in) Financing Activities		**781**	4,778
Net Increase (Decrease) in cash held		**(1,212)**	1,205
Cash & cash equivalents at beginning of period	8	**2,590**	1,385
Cash & cash equivalents at end of period	8	**1,378**	2,590

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

Fleurieu Regional Waste Authority

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 20 September 2023.

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

1.4 Rounding

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

2 The Local Government Reporting Entity

The Fleurieu Regional Waste Authority is incorporated under the SA Local Government Act 1999 and has its principal place of business at 1226 Port Elliot Road, Goolwa, South Australia. These consolidated financial statements include the Authority's direct operations and all entities through which the Authority controls resources to carry on its functions. In the process of reporting on the Authority as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

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

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

In other cases, AASB 1058 applies when the Authority enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Council Contributions

Revenue from Council contributions is recognised as the services are performed over the financial year.

Waste Disposal Operations

Revenue from waste disposal operations is recognised at the point in time the service is provided to the customer.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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 also form part of Note 9.

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority 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 6. 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 6.

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 the Authority, 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 6. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, 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 the Authority 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.

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

7.3 Contract Liabilities

Contract liabilities represent the Authority's obligation to transfer goods and services to a customer and are recognised when a customer pays consideration, or when the Authority recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Authority has transferred the goods or services to the customer.

8 Borrowings

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

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

9 Provisions

9.1 Employee Benefits

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	0.53% (2022 : 1.25%)
Weighted average settlement period	1.5 years (2022: 1.6 years)

No accrual is made for sick leave as the Authority 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 Authority does not make payment for untaken sick leave.

Superannuation:

The Authority 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. Details of the accounting policies applied and the Authority's involvement with the schemes are reported in Note 12.

9.2 Provisions for reinstatement, restoration, rehabilitation.

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

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

10 GST Implications

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

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

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2 - INCOME

	Notes	2023 $'000	2022 $'000
USER CHARGES			
Council Contributions		7,798	7,132
Waste Disposal Operations		3,285	3,197
		11,083	10,329
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		1	-
Banks & other		1	-
		2	-
REIMBURSEMENTS			
Other		14	2
		14	2
OTHER INCOME			
Sundry Income		10	6
		10	6
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions - Operating			
Other grants, subsidies and contributions		(3)	68
		(3)	68
Sources of grants			
State government		**(3)**	68
		(3)	68

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3 - EXPENSE

	Notes	2023 $'000	2022 $'000
EMPLOYEE COSTS			
Salaries and Wages		2,733	2,506
Employee leave expense		310	150
Superannuation - defined contribution plan contributions	12	280	228
Superannuation - defined benefit plan contributions	12	16	13
Workers' Compensation Insurance		137	128
Other employment related costs		66	56
Total Operating Employee Costs		**3,542**	3,081
Total Number of Employees		***31***	*29*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		17	14
Bad and Doubtful Debts		(2)	5
Board members' expenses		40	36
Rental Charge		104	86
Subtotal - Prescribed Expenses		**159**	141
Other Materials, Contracts & Expenses			
Waste Disposal		2,105	2,111
Contractors		1,471	1,753
Energy		945	664
Maintenance		624	573
Provision for remediation costs	1.3,7,15	767	-
Parts, accessories & consumables		122	169
Professional services		211	67
Legal Expenses		9	2
Sundry Expenses		400	367
Subtotal - Other Materials, Contracts & Expenses		**6,654**	5,706
		6,813	5,847
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Plant, Machinery & Equipment		**875**	795
Office Equipment, Furn & Fittings		**14**	17
		889	812
FINANCE COSTS			
Interest on Loans		320	75
		320	75

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2023 $'000	2022 $'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		90	-
Less: Carrying amount of assets sold		98	-
Gain (Loss) on disposal		**(8)**	**-**
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		**(8)**	-

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS	Notes	2023 $'000	2022 $'000
Cash on Hand and at Bank		**1,357**	2,506
Deposits at Call		**21**	84
		1,378	2,590
TRADE & OTHER RECEIVABLES			
Debtors - general		**157**	252
GST Recoupment		**-**	10
Prepayments		**1**	2
Total		**158**	264
Less: Provision for expected credit losses	9	**-**	(4)
		158	260
Amounts included in receivables that are not expected to be received within 12 months of reporting date.		**-**	-
INVENTORIES			
Stores & Materials		**65**	70
		65	70
Amounts included in inventories that are not expected to be received within 12 months of reporting date.		***0***	*0*

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.

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	Fair Value Level	2022 $'000				**2023 $'000**			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Plant, Machinery & Equipment		-	8,231	(3,719)	4,512	**-**	**8,414**	**(4,156)**	**4,258**
Office Equipment, Furn & Fittings		-	59	(35)	24	**-**	**59**	**(49)**	**10**
Total IPP&E		-	8,290	(3,754)	4,536	**-**	**8,473**	**(4,205)**	**4,268**
Comparatives		-	*7,269*	*(2,941)*	*4,328*	-	*8,290*	*(3,754)*	*4,536*

	2022 $'000	Carrying Amounts Movement During the Year $'000								**2023 $'000**
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	**Carrying Amount**
		New / Upgrade	Renewals				In	Out		
Plant, Machinery & Equipment	4,512	439	281	(99)	(875)	-	-	-	-	**4,258**
Office Equipment, Furn & Fittings	24	-	-	-	(14)	-	-	-	-	**10**
Total IPP&E	**4,536**	**439**	**281**	**(99)**	**(889)**	**-**	**-**	**-**	**-**	**4,268**
Comparatives	*4,328*	***412***	***609***	***-***	***(812)***	***-***	***-***	***-***	***-***	*4,536*

This note continues on the following pages.

Note 6 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (cont.)

Valuation of Assets

General Valuation Principles

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

Office Furniture & Equipment	5,000
Other Plant & Equipment	5,000
Buildings - new construction/extensions	10,000

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

Plant, Furniture & Equipment	3 to 20 years
Building & Other Structures	30 to 80 years

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 - LIABILITIES

		2023		2022	
		$'000		$'000	
TRADE & OTHER PAYABLES	**Notes**	**Current**	**Non-current**	Current	Non-current
Goods & Services		**1,576**	**-**	719	-
Payments received in advance		**126**	**-**	747	-
Accrued expenses - employee entitlements		**215**	**-**	233	-
Accrued expenses - other		**680**	**-**	669	-
GST Payable		**31**	**-**	-	-
		2,628	**-**	2,368	-
Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.		**-**		-	
CONTRACT LIABILITIES					
Revenues received in advance					
Additional collection services		**119**	**-**	83	-
Council Contributions		**-**	**-**	746	-
		119	**-**	829	-
BORROWINGS					
Loans		**1,339**	**7,220**	599	7,179
		1,339	**7,220**	599	7,179

All interest bearing liabilities are secured over the future revenues of the Authority.

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 - LIABILITIES cont.

PROVISIONS

LSL Employee entitlements (including oncosts)		**227**	**37**	217	46
Provision for rock crushing		**476**		384	-
Provision for remediation costs	1.3,7,15	**2,791**		4,978	-
Other Provisions		**-**		68	-
		3,494	**37**	5,647	46
Amounts included in provisions that are not expected to be settled within 12 months of reporting date.		***37***		*46*	

In March 2021, the Authority undertook testing of its recycled road base material at the Goolwa Waste and Recycling Depot and found that the stockpile contained asbestos. The Authority notified the South Australian Environment Protection Authority in March 2021 and engaged a consultant to assist in the coordination and removal of asbestos containing material from identified properties in South Australia, in accordance with specific remediation plans.

A provision for remediation costs was recognised at 30 June 2021 and represents the Board's best estimate of the costs that may be incurred in relation to the coordination and removal of asbestos containing material from identified properties.

Remediation works commenced in July 2021 and have continued during the financial year ended 30 June 2023. The Board estimates that the remediation works will be completed in the next 12 months.

The Authority's Board approved the retention of Surplus the Authority Contributions for each constituent the Authority to fund the asbestos contaminated material remediation project, until net Equity returns to positive values.

Movements in Provisions - 2023 year only *(current & non-current)*	*Provision for rock crushing*	*Provision for remediation costs*	*Leave & Other Provision*
Opening Balance	*384*	*4,978*	*331*
Add Additional amounts recognised	*92*	*767*	*1*
(Less) Payments		*2,954*	
Unused amounts reversed			*68*
Closing Balance	*476*	*2,791*	*264*

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2023 $'000	2022 $'000
Total cash & equivalent assets	5	**1,378**	2,590
Balances per Cash Flow Statement		**1,378**	2,590

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

Net Surplus (Deficit)	**(466)**	590
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	**889**	812
Net increase (decrease) in unpaid employee benefits	**(17)**	22
Change in allowances for under-recovery	**(4)**	4
Net (Gain) Loss on Disposals	**8**	-
	410	1,428
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	**137**	631
Net (increase) decrease in inventories	**5**	22
Net increase (decrease) in trade & other payables	**247**	54
Net increase (decrease) in other provisions	**(2,163)**	(4,687)
Net Cash provided by (or used in) operations	**(1,364)**	(2,552)

(d) Financing Arrangements

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

Corporate Credit Cards	**10**	10
LGFA Cash Advance Debenture facility	**5,042**	6,422

Note 9 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned. **Terms & conditions:** Deposits are returning fixed interest rates between 0.01% and 4.30% (2022: 0.01% and 1.05%). **Carrying amount:** approximates fair value due to the short term to maturity.
Receivables - Fees & other charges	**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method **Terms & conditions:** Unsecured, and do not bear interest. Although the Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries. **Carrying amount:** approximates fair value (after deduction of any allowance).
Receivables - other levels of government	**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. **Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments. **Carrying amount:** approximates fair value.
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 Authority. **Terms & conditions:** Liabilities are normally settled on 30 day terms. **Carrying amount:** approximates fair value.
Liabilities - Interest Bearing Borrowings	**Accounting Policy:** initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate. **Terms & conditions:** secured over future revenues, borrowings ar**e** repayable in six-monthly instalments; interest is charged at fixed rates between 1.8% and 4.0% (2022: 1.8% and 4.8%) and cash advanced debentures require interest only at variable rates between 5.30% and 6.05% (2022: 2.05% and 2.80%). **Carrying amount:** approximates fair value.

Note 9 - 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	$'000	$'000	$'000	$'000	$'000
Cash & Equivalents	**1,378**	-	-	**1,378**	**1,378**
Receivables	**391**	**-**	**-**	**391**	**157**
Total	**1,769**	**-**	**-**	**1,769**	**1,535**
Financial Liabilities					
Payables	**1,847**	**-**	**-**	**1,847**	**1,733**
Current Borrowings	**1,534**	**-**	**-**	**1,534**	**1,339**
Non-Current Borrowings	**-**	**2,159**	**6,296**	**8,455**	**7,220**
Total	**3,381**	**2,159**	**6,296**	**11,836**	**10,292**

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$'000	$'000	$'000	$'000	$'000
Cash & Equivalents	2,590	-	-	2,590	2,590
Receivables	506	-	-	506	504
Total	3,096	-	-	3,096	3,094
Financial Liabilities					
Payables	1,712	-	-	1,712	1,712
Current Borrowings	814	-	-	814	599
Non-Current Borrowings	-	2,951	5,735	8,686	7,179
Total	2,526	2,951	5,735	11,212	9,490

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	$'000	%	$'000
Other Variable Rates	**5.86**	**3,123**	2.63	1,743
Fixed Interest Rates	**3.67**	**5,436**	3.65	6,035
		8,559		7,778

Note 9 - FINANCIAL INSTRUMENTS (cont.)

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 Authority.

Risk Exposures:

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

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

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. The Authority 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. The Authority has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Expected Credit Losses (ECLs)
The Authority uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about the Authority's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

2023	ECL Rate	Gross Carrying Amount	Expected Loss
	%	$'000	$'000
Current	**0%**	**95**	**-**
Past Due 1-30 Days	**0%**	**8**	**-**
Past Due 31-60 Days	**0%**	**4**	**-**
Past Due 61+ Days		**-**	**-**
		107	**-**

2022	ECL Rate %	Gross Carrying Amount $'000	Expected Loss $'000
Current	**0%**	**75**	**-**
Past Due 1-30 Days	**0%**	**20**	**-**
Past Due 31-60 Days	**0%**	**5**	**-**
Past Due 61+ Days	**16%**	**19**	**3**
		119	**3**

Set out below is the movement in the allowance for expected credit losses.

	2023	2022
As at 1 July	**3**	**-**
Provisions	**-**	3
Write off	**-**	**-**
Less reversals	**(3)**	**-**
As at 30 June 2023	**-**	3

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 10 - FINANCIAL INDICATORS

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

	2023	2022	2021
Operating Surplus Ratio			
Operating Surplus / Total Operating Income	-4.1%	5.7%	-107.0%

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

Net Financial Liabilities Ratio			
Net Financial Liabilities / Total Operating Income	119%	125%	145%

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Asset Renewal Funding Ratio			
Outlays on Existing Assets / Asset Renewals - IAMP	100%	52%	107%

Net asset renewals expenditure is defined as net 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.

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

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

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

	2023	2022
	$'000	$'000
Income		
User charges	**11,083**	10,329
Grants, subsidies and contributions` - Operating	**(3)**	68
Investment income	**2**	-
Reimbursements	**14**	2
Other income	**10**	6
	11,106	10,405
Expenses		
Employee costs	**(3,542)**	(3,081)
Materials, contracts and other expenses	**(6,813)**	(5,847)
Depreciation, amortisation and impairment	**(889)**	(812)
Finance costs	**(320)**	(75)
	(11,564)	(9,815)
Operating Surplus / (Deficit)	**(458)**	590
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	**(280)**	(609)
Add back Depreciation, Amortisation and Impairment	**889**	812
Proceeds from Sale of Replaced Assets	**90**	-
	699	203
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets *(including investment property & real estate developments)*	**(439)**	(412)
	(439)	(412)
Annual Net Impact to Financing Activities	**(198)**	381

Note 12 – SUPERANNUATION

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and 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 (10.5% in 2022-23; 10% in 2021-22). No further liability accrues to the Authority 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. the Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021-22) of "superannuation" salary.

In addition, the Authority 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 119.34(a), the Authority 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 2022. 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 the Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

The Authority 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 Authority.

Note 13 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

At times there are contingencies, assets and liabilities that do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to the user of the financial report in making and evaluating decisions about the allocation of scarce resources. From our knowledge there are no known contingencies, assets or liabilities that should be disclosed that have not been included in the Balance Sheet.

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Independent Board Chair, Independent Board Members, Independent Members of the Audit and Risk Committee, Executive Officer and certain prescribed officers under Section 112 of the Local Government Act 1999. In all, 8 persons (2022: 3 persons) were paid the following total compensation:

	2023	2022
	$'000	$'000
Salaries, allowances & other short term benefits	**333**	199
Post-employment benefits	**29**	15
Long term benefits	**-**	-
Termination benefits	**-**	-
TOTAL	**362**	214

Note 15 - ECONOMIC DEPENDENCE

A provision for remediation costs of $2,791k has been recognised at 30 June 2023 (2022: $4,977k) (refer to Notes 1.3, 3 and 7). As a result, the Authority's current liabilities exceed its current assets at 30 June 2023 by $5,860k (2022: $5,694k) and the Authority has a net deficiency of $8,849k (2022: $8,383k).

The financial statements of the Authority have been prepared on a going concern basis as its Charter includes a requirement for additional financial contributions to be made by the Constituent Councils due to the insufficient working capital available to meet the Authority's estimated financial obligations, and in accordance with Section 31 of Part 2 of Schedule 2 of the Local Government Act 1999, the liabilities incurred by a regional subsidiary are guaranteed by the Constituent Councils.

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bentleys.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FLEURIEU REGIONAL WASTE AUTHORITY

Opinion

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

In our opinion, the financial report gives a true and fair view of the financial position of the Fleurieu Regional Waste Authority as of 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

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

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

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

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

Member of Allinial GLOBAL
An association of legally independent firms

A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation. A member of Allinial Global – an association of independent accounting and consulting firms.

Advisors
Accountants
Auditors

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 21st day of September 2023

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF FLEURIEU REGIONAL WASTE AUTHORITY

Opinion

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

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

Limitation on Use

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

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on internal controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Independence

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

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Advisors
Accountants
Auditors

The Authority's Responsibility for the Internal Controls

The Authority is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Authority's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 21st day of September 2023

FLEURIEU REGIONAL WASTE AUTHORITY

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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Michael Kelledy
Chair of the Board
Fleurieu Regional Waste Authority

Date: 29 September 2023

FLEURIEU REGIONAL WASTE AUTHORITY

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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

.....

Simon Grenfell
EXECUTIVE OFFICER
Fleurieu Regional Waste Authority

Date: 29 September 2023

FLEURIEU REGIONAL WASTE AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

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



…….

Peter Fairlie-Jones

Presiding Member Audit & Risk Committee

Fleurieu Regional Waste Authority

Date: 29 September 2023

FLEURIEU REGIONAL WASTE AUTHORITY

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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



……

Nigel Morris
CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 29 August 2023

FLEURIEU REGIONAL WASTE AUTHORITY

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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

.....

Victoria MacKirdy
CHIEF EXECUTIVE OFFICER
City of Victor Harbor

Date: 30 August 2023

FLEURIEU REGIONAL WASTE AUTHORITY

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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



……

Nathan Cunningham
CHIEF EXECUTIVE OFFICER
District Council of Yankalilla

Date: 31 August 2023

FLEURIEU REGIONAL WASTE AUTHORITY

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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



…….

Nicki Putland

ACTING CHIEF EXECUTIVE OFFICER

Kangaroo Island Council

Date: 4th September 2023

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Fleurieu Regional Waste Authority 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, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Bentleys SA Audit Partnership



David Francis
Partner

Dated at Adelaide this 30th August 2023

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Appendix B

Southern & Hills Local Government Association (S&HLGA) Annual Report 2022-23





Southern and Hills Local Government Association

Annual Report 2022/23

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Financials	Page 33

Southern and Hills Local Government Association – Snapshot

6
Councils

SIZE
8,656
Square Kilometres

$5.36b
GROSS REGIONAL PRODUCT

63,519
EMPLOYED RESIDENTS

5,539
KILOMETERS OF LOCAL ROADS

132,206
REGIONS POPULATION

TOURISM
Destination

Councils Total Revenue
$192 MILLION

OCEAN COASTLINE OF
652
Kilometres

Largest Industry Employment
Health Care and Social Assistance



About the Southern & Hills Local Government Association region

The Southern & Hills Local Government Association was first formed in July 1969 and is now constituted as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. Consisting of six (6) local government Councils:

- Adelaide Hills Council
- Alexandrina Council
- Kangaroo Island Council
- Mt Barker District Council
- City of Victor Harbor
- District Council of Yankalilla

Collectively these six (6) Councils have:

- ☑ More than 131,000 people as of 30th June 2022.
- ☑ 5,539 kilometres of local roads
- ☑ Area consists of 8,656 square kilometres.
- ☑ An ocean coastline of 652 Km.
- ☑ The River Murray and lakes form the southeast boundary of the region.
- ☑ The region has extreme diversity form the foothill suburbs of Adelaide to the isolation of the inaccessible west coast of Flinders Chase National Park.
- ☑ Significant areas within the region are under primary production include highly productive farm, horticulture, viticulture, forestry, fishing and intensive animal keeping enterprises and in the more undulating parts sheep farming, cereal growing and dairying.
- ☑ The region contributed nearly $6 billion in gross value to the State economy
- ☑ Much of the area has, (by South Australian standards) a high rainfall.
- ☑ A large part of the area is within the 30 Year Plan for Greater Adelaide.
- ☑ Significant growth pockets both in population and development, placing demands on infrastructure and the natural environment.
- ☑ Projected change in the population to 2026 by approximately 25%.
- ☑ Within the region, Victor Harbor and Goolwa are key retirement destinations.
- ☑ Within the region, The Adelaide Hills, The Fleurieu and Kangaroo Island are all major tourism destinations.
- ☑ Kangaroo Island is a major component of the Australian and SA tourism plan with tourist numbers targeted to double over the next decade.

President's Report

It has been my pleasure to serve as S&HLGA president during 2023 as we have emerged from Covid and the 2022 Local Government elections.

This has been a year of consolidation and continuing the positive work of our key programs concerned with Transport, Public Health and Community Wellbeing and Climate Change impacts in our region. These programs and activities are all designed to drive and improve the wellbeing of our communities.

We have commenced collecting and analysing data and evidence to populate the Community Wellbeing Indicators. We are doing the same for our Climate Change impacts and tracking how we are doing against the model projections of our Regional Climate Adaptation Plan. We will persist with this exercise for some time.

I draw your attention to our key project during 2023 which was the Commonwealth funded (via the Preparing Australian Communities) "Bushfire and Biodiversity – Building balanced long term regional resilience". This project identified and showcased projects and case studies to map effective strategies and pathways to improve both bushfire resilience and biodiversity management for landholders and landscapes in our region.

The S&HLGA Board commissioned Jeff Tate Consulting to undertake a strategic review of the 2021-2025 Business Plan and the organisation. The Board is digesting the recommendations from this review and will seek to adopt and implement them during the following year.

We have continued to cement our many very valuable regional stakeholder and partner relationships, as well as maintaining and reviewing key performance and governance documents such as the Annual Key Action Plan and Annual Budget.

I also take this opportunity to thank outgoing President Mayor Keith Parkes for his leadership over the past years.

Thank you to our Executive Officer, Graeme Martin for his co-ordination and management and drive in supporting the body. He has been ably supported during 2022-2023 by Jen St Jack and Olivia Davies as co-ordinators of the Regional Climate Adaption Plan and associated projects.

In closing, I acknowledge and thank all the member councils for their support during the year and acknowledge the ongoing contribution of member Mayors and CEOs and nominated representatives to the S&HLGA Board.

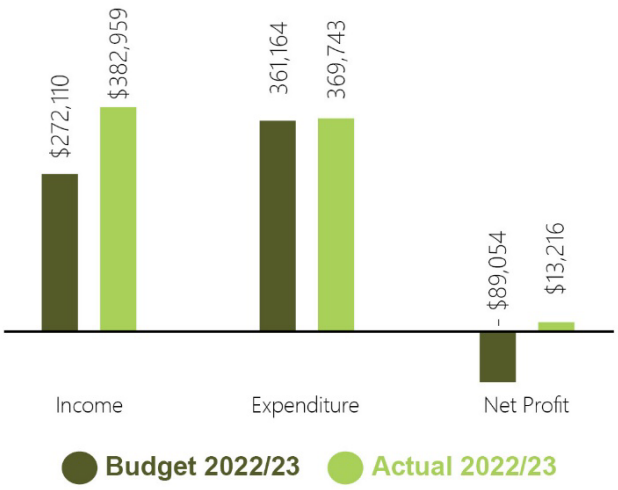
Mayor Moira Jenkins
President



2022/23 Dashboard

Financial Performance:

2022/23 Budget vs Actual



2022/23 Key Project:



Bushfire and Biodiversity – Building balanced long term regional resilience

The Commonwealth's Preparing Australian Communities Program funded the 'Bushfire and Biodiversity - Building balanced long term regional resilience' program.

This program identified and showcased projects and case studies to map effective strategies and pathways to improve both bushfire resilience and biodiversity management for landholders and landscapes within our region.

Key Program Achievements:

Transport

- $2.2 million funding for roads through the Special Local Roads Program
- Migration to QGIS digital mapping

Public Health

- Endorsed the new Southern and Hills LGA 2022-2027 Regional Public Health and Wellbeing Plan
- Collecting data and evidence for Community Wellbeing indicators

Climate Change Adaptation

- Collected and presented preliminary evidence of actual tracking vs model projections of Regional Climate Change impacts
- Continued implementing and monitoring the Regional Hills and Coasts 2020-2025 Regional Action Plan

Strategy and Governance

- Undertook a comprehensive strategic review of the Southern and Hills LGA (organisation) and our 2021-2025 Business Plan

ORGANISATION

S&HLGA Organisation and its Board structure,
members and office bearers

The Southern and Hills Local Government Association Board

July 2022

Council	Elected Member Representative	Council Staff Representative
Adelaide Hills	Mayor Jan – Claire Wisdom	CEO Andrew Aitken A/CEO David Waters (Nov 2022)
Alexandrina Council	Mayor Keith Parkes	CEO Nigel Morris
Kangaroo Island Council	Mayor Michael Pengilly	CEO Greg Georgopoulos
Mt Barker District Council	Mayor Ann Ferguson	CEO Andrew Stuart
City of Victor Harbor	Mayor Moira Jenkins	CEO Victoria MacKirdy
District Council of Yankalilla	Mayor Simon Rothwell Mayor Darryl Houston	CEO Nathan Cunningham

Council	Proxy Representative	Role
Adelaide Hills	Cr Kirsty Parkin	Councillor
	Natalie Armstrong	
Alexandrina Council		
Kangaroo Island Council	Bob Teasdale	Deputy Mayor
Mt Barker District Council	Samantha Jones	Councillor
City of Victor Harbor	Cr David Kemp	Deputy Mayor
District Council of Yankalilla		Deputy Mayor

Office Bearers 2022 – 2023

President	Mayor Keith Parkes*, Alexandrina Mayor Moira Jenkins#, City of Victor Harbor * resigned February 2023, # appointed February 2023
Deputy President	Mayor Jan-Claire Wisdom, Adelaide Hills Council

Executive Officer	Mr Graeme Martin

Auditor	Ms Itisha Anand, Luke Bollmeyer – Accru+ Harris Orchard

Elected under the provisions of the Constitution of the Local Government Association:

Delegates to LGA Board	Mayor Keith Parkes (resigned Feb 2023) Mayor Moira Jenkins Mayor Jan – Claire Wisdom (via Metro/GAROC)

Delegates to SAROC	Mayor Darryl Houston	District Council of Yankalilla
	Mayor Moira Jenkins	City of Victor Harbor

Southern & Hills Local Government Association
Past Presidents and Secretaries / Executive Officers

Years	President	Council	Secretary / EO
2022 - 2023	Mayor Moira Jenkins[H]	City of Victor Harbor	Graeme Martin
2021 - 2022	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2020 - 2021	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2019 – 2020	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2018 - 2019	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2017 – 2018	Mayor Keith Parkes [g]	Alexandrina Council	Graeme Martin
2016 - 2017	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2015 - 2016	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2014 - 2015	Mayor Bill Spragg [f] Mayor Ann Ferguson	Adelaide Hills Council DC Mount Barker	Graeme Martin
2013 - 2014	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2012 - 2013	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2011 - 2012	Mayor Ann Ferguson	DC Mount Barker	Fred Pedler [d] Graeme Martin [e]
2010 - 2011	Mayor Ann Ferguson [c] Mayor Brian Hurn OAM	DC Mount Barker The Barossa Council	Fred Pedler [b]
2009 - 2010	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler [b]
2008 - 2009	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler [b]
2007 - 2008	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler [b]
2006 - 2007	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler [b]
2005 - 2006	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler [b]
2004 - 2005	Mayor Kym McHugh	Alexandrina Council	Fred Pedler [b]
2003 - 2004	Mayor Kym McHugh	Alexandrina Council	Fred Pedler [b]
2002 - 2003	Mayor John Crompton [a]	City of Victor Harbor	Fred Pedler [b]
2001 - 2002	Mayor John Crompton	City of Victor Harbor	Fred Pedler [b]
1999 - 2000	Mayor Bernie Eglinton APM	DC Mt Barker	Fred Pedler [b]
1998 - 1999	Mayor Bernie Eglinton APM	DC Mt Barker	Dean Gollan
1997 - 1998	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1996 - 1997	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1995 - 1996	Mayor Anita Aspinall	DC Stirling	Peter Vlatko
1993 - 1994	Cr GR Mayfield	DC Yankalilla	Malcolm Davis
1991 - 1992	Mayor Val Ball	DC Strathalbyn	John Coombe
1989 - 1990	Cr Val Bonython	DC East Torrens	Eric March
1987 - 1988	Cr PD Secker	DC Mt Barker	Dean Gollan
1985 - 1986	Mayor Leon O'Driscoll	DC Strathalbyn	Vernon Cotton
1984 - 1985	Cr CA Phieffer	DC Onkaparinga	David Seaman
1982 - 1983	Cr Brian Pym	DC Mt Pleasant	Adrian Hamiester
1980 - 1981	Cr Roy Galpin	DC Port Elliot and Goolwa	Ron Wellington
1979	Mayor M Checker	DC Gumeracha	Malcolm Anderson
1978	Mayor M Checker	DC Gumeracha	John Grosvenor
1976 - 1977	Mayor A Davidson	DC Strathalbyn	Vernon Cotton
1975	Cr Ray Orr	DC Mt Barker	Reginald Walters
1974	Cr L Hughes	DC Meadows	Wally Richards
1969-1973	No minutes available		
30th July 1969	First Constitution for S&HLGA Adopted		

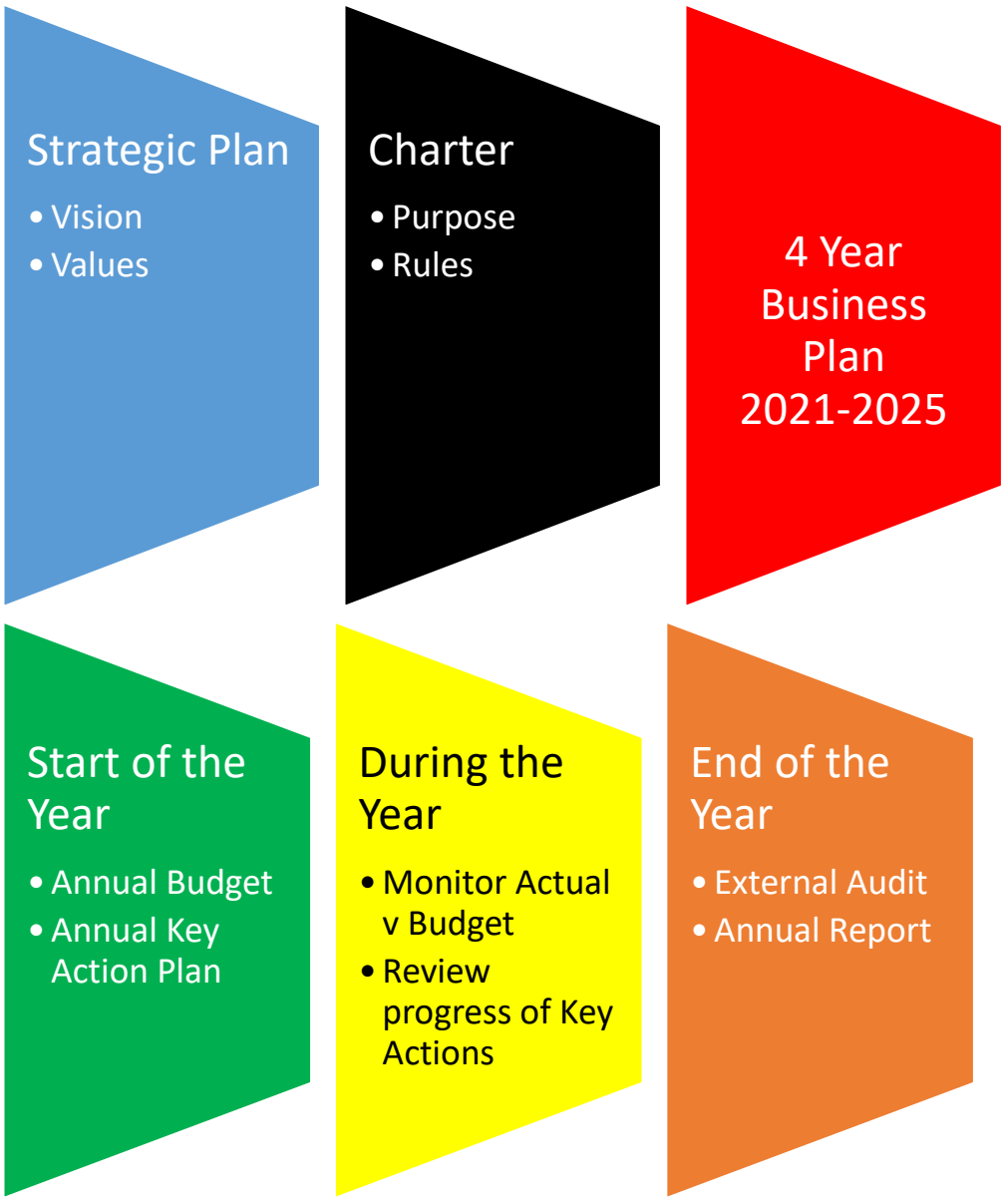
[a] Until 12th May 2003 [b] Executive Officer [c] From February 2011 [d] To December 2011 [e] From January 2012

[f] From February 2015 [g] From December 2017 [h] From February 2023

REPORTING AND ACCOUNTABILITY

S&HLGA Reporting flow and performance monitoring

S&HLGA Administration - Flow



The Board

The Board held 6 ordinary bi-monthly meetings during the year. Board Members are generally the Mayor and Chief Executive Officer of each Council. To provide the opportunity for Board Members to gain firsthand knowledge of regional issues, meetings are hosted by Member Councils on a rotational basis and were held at:

Date	Host
26 August 2022	Mt Barker
21 October 2022	Yankalilla
9 December 2022	Alexandrina
24 February 2023	Kangaroo Island
28 April 2023	Adelaide Hills
23 June 2023	Alexandrina

Key Issues acted on by the Board included:

- Updating and maintaining of the S&HLGA Website to the LGA Squiz platform
- Finalising and implementing the new 2022-2027 S&HLGA Regional Public Health and Wellbeing Plan
- Implementing and monitoring the S&HLGA Regional Climate Change Adaptation Plan and 2020-25 Regional Action Plan
- Success with grant funding and commencing the “Bushfire & Biodiversity Project- Building balanced, long term regional resilience”.
- Strategic review of S&HLGA organisation with a focus on a mid-term review of the organisation’s Business Plan 2021 – 2025.
- Continued to work closely with the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and with RDA officers to implement the 2019 Regional Public Transport study, develop the regional Infrastructure Priority Plan, and the South East Transport Corridor review
- **The South Australian Regional Organisation of Councils (SAROC)** is a Committee of the LGA that focuses on key issues affecting country Councils. The S&HLGA continues to support the Governance process by attending the meetings, contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings to S&HLGA Board meetings and collegiate support to prepare submissions on behalf of country Councils.
- Implementing the new 2030 Regional Transport Plan, Special Local Roads Program applications as well as the advocacy of the South Coast Freight Corridor and Public Transport in the region.
- Having input into and supporting the LGA in developing and highlighting Local Government reform issues and advocacy with the State Government
- 8 various speakers addressed meetings of the Board over the period 2022-2023.

The Board reviewed its achievements to date via the 2022-2023 Key Action Plan, tracked the Actual performance against Budget and developed a new Budget and Action Plan for 2023-2024.

In addition the Board conducted a Strategic Review of the organisation with a focus on its 2021-2025 Business Plan and preparing for its successor plan.

At the commencement of 2022-2023 the Board completed a review of its Annual Key Actions, the EO performance and its Annual Budget performance covering the previous period.

S&HLGA Value proposition

The S&HLGA provided a report back to its Council members on the estimated value of their membership. This is based on the same methodology utilised by the LGA in determining its membership value.

The value from membership in a regional organisation can be summarised in the following key categories; advocacy and representing the region, establishing and implementing high level regional partnerships and links, developing and strengthening regional capacity.

The Table 1 below summarises and compares the S&HLGA membership subscriptions and levies total with the value per S&HLGA member Councils as measured in the value proposition over the past years.

	2018	2019	**2020**	**2021**	**2022**
Av Council membership	**$12,529**	**$12,279**	**$13,536**	**$15,202**	**$21,570**
Value per Council	**$427,871**	**$430,953**	**$401,809**	**$390,087**	**$403,357**
Return on Investment	**3,375%**	**3,385%**	**2,968%**	**2,466%**	**1,870%**

Table 1

COMMITTEES, PROGRAMS AND PROJECTS

S&HLGA Committees, work groups and the programs and projects undertaken during 2022-2023

Committees and Working/Task Groups

The S&HLGA EO was a member of the following Committees and Working Groups during the course of the year:

	Committee	S&HLGA Executive Officer Role	Meeting Frequency	Comment
1	Regional Public Health	Secretarial/Administration	Every 2 months	ongoing
2	Resilient Hills & Coast - Climate change Adaptation	Committee member	Every 2 months	ongoing
3	Regional Economic Development Officers	Committee member	Every 2 months	ongoing
4	Regional EO Management Group	Secretarial/Administration	Every 2 months	Precedes SAROC
5	S&HLGA Advisory Group	Secretarial/Administration	As necessary	Precedes S&HLGA Board
6	S&HLGA Roads Works Group	Secretarial/Administration	at least 3 times per annum	ongoing
7	S&HLGA CWMS User Group	Secretarial/Administration	As necessary	ongoing
8	SAROC	Advisor/Observer	Every 2 months	ongoing
9	SACCA	Observer	As necessary	ongoing



S&HLGA Roads Working Group

The Roads Working Party (RWP) has its membership drawn from directors /managers of technical services of Councils and as required regional managers and infrastructure planners of the Department of Planning, Transport and Infrastructure.

The RWP held meetings on:

Date	Host
20 September 2022	HDS (Aust) Pty Ltd offices
16 March 2023	On Line

Key achievements and outcomes:
○ Co-ordinated the application process of Councils to the SLRP.
○ Made recommendations for the SLRP 2023 – 2024 based on the new 2030 Transport Plan critical Roads database.
○ Further input into the South Coast Freight Corridor concept and SE Freeway issues.
○ QGIS software licence and Roads Hierarchy Mapping support finalised

The following projects were recommended, based on the methodology of the Plan and proposed funding under the Special Local Roads Program for 2023 – 2024.

Project	Council	Total Project Cost for this stage	SLRP request	Council contribution	comment
Range Road	Yankalilla	$1,200,000	$800,000	$400,000	Stage 1 of 1
Spring Road	Kangaroo Island	$2,100,000	$1,400,000	$700,000	Stage 1 of 3
Total		**$3,300,000**	**$2,200,000**	**$1,100,000**	

S&HLGA Regional Public Health Plan

S&HLGA Regional Public Health Committee (RPHC) has its membership drawn from Health, Environment and social planning officers of the member Councils

The S&HLGA RPHC held meetings on:

Date	Host
12 August 2022	On line
29 November 2022	On line
28 February 2023	On line
19 May 2023	Strathalbyn

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implement and monitor the Wellbeing in Our Community- Regional Public Health Plan
- Liaise with LGA officers responsible for Public Health Programs
- Liaise with SA Public Health Office
- Represent the region at Forums and workshops
- Liaise with Public Health Researchers
- Prepare funding submissions for regional Public Health projects

Key achievements and outcomes:
○ The Ministerial endorsement and commencement of the new 2022-27 S&HLGA Regional Public Health and Wellbeing Plan.
○ Commenced partnership with LGA to advance investigation into Hoarding and Squalor
○ Commenced population of the regional Community Wellbeing Indicators dataset
○ Partnered with LGA to modify Squiz web platform to incorporate inclusion communications

S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills and Coasts)

Resilient Hills and Coasts has its membership drawn from Environmental officers of the member Councils, RDA, Department of Water and Environment, Green Adelaide and Landscapes Board

The S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills & Coast) held meetings on:

Date	Host
11 August 2022	District Council of Yankalilla
14 October 2022	Kangaroo Island Landscape Board
8 December 2022	Mt Barker District Council
30 March 2023	Adelaide Hills, Stirling
1 June 2023	Mt Barker District Council

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implementation and Monitoring of the Regional Climate Change Adaptation Plan for S&HLGA:
- S&HLGA presentations as required
- Implement and monitor the 2020-2025 Regional Action Plan
- Represent the region at forums and workshops
- Liaise with various “Climate Change” State Government agencies and authorities

Key achievements and outcomes:
○ Successful appointment of Nature Conservation Society of SA to undertake a federally funded regional and community Resilience study – Balancing Bushfire & Biodiversity
○ Successful Council & partner funding for the continuance of the Resilient Hill & Coasts project co-ordinator
○ Collected and presented preliminary evidence of actual tracking v model projections of Regional Climate Change impacts
○ Approved migration to stand alone Resilient Hills and Coasts website
○ Rolled out a series of outreach sustainable homes webinar series

Regional Economic Development Network Committee

The S&HLGA has strongly supported the activities and research of the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and worked closely with RDA officers to partner with the organisation in the general Economic Development of the region.

This Committee has been formed with the Economic Development Officers from the S&HLGA Member Councils under the guidance of the RDA.

The RDA Economic Development Network Committee held meetings on:

Date	Host
8 August 2022	Mount Compass
7 November 2022	Langhorne Creek
13 February 2023	City of Victor Harbor
8 May 2023	Adelaide Hills Council, Stirling

Primary tasks and focus for this committee:

- To share information, achieve procurement and resource sharing efficiencies and develop a regional infrastructure Plan
- Identify and collating infrastructure projects from Council plans
- Generally, identify and develop regional economic growth strategies and opportunities

Key achievements and outcomes:
○ Worked through the meeting Action items
○ Shared information and knowledge about individual Council projects and programs
○ Received Key speakers and presentations on Small Business, Hydrogen opportunity, Community Wealth building, RAA EV charging network
○ Developed and reviewed a list of Private, public and Policy projects

Regional LGA Organisations EO Management Group

The Regional LGA EO group has its membership drawn from each of the Executive Officers of the respective regional LGA organisations

The Regional LGA Organisations EO Management Group held meetings on:

Date	Host
24 August 2022	On line
3 November 2022	Adelaide Hills
16 February 2023	Mintaro
18 April 2023	LGFA offices
27 June 2022	On Line

Primary tasks and focus for this committee:

- To provide input into the sector, develop capacity, share knowledge and develop co-operation between the regions:
- Develop a working relationship with the LGA Management team
- Have input into sector issues
- Advocate on behalf of the regions
- Share information and provide collegiate support

Key achievements and outcomes:
○ Guidance and assistance with the regional road mapping exercise. Formed working task group (QGIS)
○ Assisted Legatus Group in funding and developing Regional Local Government Workforce and careers project
○ Worked with LGA to define the role and responsibility of regional organisation Executive Officers and SAROC/LGA
○ Continued to advocate on regional CWMS and Waste issues
○ Advocacy on the regional housing crisis, regional workforce development and regional mental health services

S&HLGA Advisory Group

The S&HLGA Advisory Group consists of the respective S&HLGA President and Deputy President and CEOs of the President and Deputy President Councils.

The S&HLGA Advisory Group held meetings on:

Date	Host
4 August 2022	Alexandrina
16 May 2023	City of Victor Harbor

Primary tasks and focus for this committee:

- Support the Southern & Hills LGA Executive Officer in reviewing the progress of the Southern & Hills Regional Key Action plan and Business Plan.
- To provide strategic advice to the Southern & Hills LGA and it Executive Officer.
- Provide a forum for, support and exchange of ideas around local government.
- Undertake the performance review of the Executive Officer of the Southern & Hills LGA in accordance with relevant contract requirements.
- Report back to the Southern & Hills LGA Board on projects and tasks as required.

Key achievements and outcomes:
○ Developed a briefing paper for Minister for Transport visit to the region
○ Revised the S&HLGA Board meeting Agenda format
○ Reviewed and recommended the S&HLGA 2022-2023 Draft Budget
○ Made recommendations with respect to the Jeff Tate S&HLGA Strategic Review Report

SAROC

The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that focuses on key issues affecting country Councils.

The S&HLGA supports the Governance process by contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings for S&HLGA Board meetings and collegiate support to prepare submissions on behalf of regional Councils.

MP Relationships

The EO S&HLGA met regularly with the regions State government Members of Parliament (Finniss, Mawson, Kavel and Heysen) to discuss key priorities and policy impact for the region.

Federal MP Rebekha Sharkie (Mayo) and/or members of her team were regular attendees at S&HLGA Board meetings along with the regions State government MPs

Regional Research Papers and Submissions

The following Papers and Submissions have been prepared on behalf of Member Councils during the course of the year:

- LGA Building Capacity progress report
- LGA Building Capacity final report 2022-2023
- Bushfire and Biodiversity final report and acquittal.
- SAROC delegate report
- ESCOSA Council Oversight Fee structure

LGA Board

Mayor Jan – Claire Wisdom (Adelaide Hills Council), Mayor Keith Parkes (Alexandrina Council) and Mayor Moira Jenkins (City of Victor Harbor) have represented the Southern and Hills Region at the Local Government Association State Board meetings during 2022-2023.

Resources

The continuation of the *capacity building grant from the Local Government Research and Development Scheme has i*mproved the capacity of the Executive Officer that has been applied across a range of Association projects and programs during the year.

Part of the additional capacity has supported the processes and program and project outcomes from the S&HLGA Roads Working Party and the applications to the Local Government Transport Advisory Panel, S&HLGA Regional Public Health Committee and S&HLGA 2022-2027 Regional Public Health and Wellbeing Plan, RH&C Committee Regional Action Plan, involvement with LGA and SAROC, the regional EO group, the remaining regional committees and various reports, submissions and forums throughout the year.

Mr Graeme Martin has provided Executive Officer services to the Association.

Jen St Jack and *Olivia Davies* have provided under contract, project oversight and co-ordination of the work program of the Resilience Hills and Coasts, S&HLGA's Climate Change Committee.

2022-2023 KEY ANNUAL ACTION PLAN

S&HLGA Key Annual Action Plan report for 2022-2023

2022-23 S&HLGA ANNUAL KEY ACTION PLAN PERFORMANCE REPORT

KEY CATEGORIES & THEMES

THE 2021-2025 S&HLGA BUSINESS PLAN

KEY STRATEGIC OBJECTIVES
*1. **Advocate and Assist** – Provide leadership and advocacy for its member Councils on regional and state issues*
*2. **Promote and Partner** - To market & promote the Southern & Hills Local Government Association as a credible and capable advocate on behalf of its member Councils. Partner with relevant organisations and regional drivers*
*3. **Research and Recommend** - To conduct research and communicate on important or emerging issues for Councils and their communities*
*4. **Capacity and Capability** – Build the capacity of its member Councils. Provide valuable information. Explore opportunities both external and internal to build capacity and capability in our region*
*5. **Good Governance** - Provide sound financial management. Ensure compliance with all regulatory obligations. Continually review, evaluate and mitigate risks*

2022-2023 Annual Key Action Plan - Key Strategic Themes

Funding & Sustainability	Natural Environment	Built Environment	Healthy Communities	Profile & Relationships
• Have input into LG reform via the LGA • Explore S&HLGA Membership via a new Peri Urban region and continually seek External Funding for projects and programs	• Implement Resilient Hills & Coast Climate adaptation Plan and 2020-2025 Priority Action Plan • Tender & complete PAC Bushfire & Diversity Project • Overabundant species (Little Corella) Strategy and Management	• Advocate new 2030 S&HLGA Transport Plan and SLRP applications, • Advocate South Coast Freight Corridor • continue development of a Regional Infrastructure Plan (with RDA) • Highlight and advocate for complete regional coverage of mobileTelecommunications and/or 5G	• Finalise S&HLGA 2022-2027 Regional Public Health Plan	• Continue relationship building with Government MPs • Website information & maintenance

THE 2022-2023 S&HLGA ANNUAL KEY ACTION PLAN

Role	Items & Actions
General Administration (sound financial and compliance management, Good governance)	Budget, Board meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquitals.
Projects and support (capacity and capability, research and recommend)	Finalise S&HLGA 2022-2027 Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan and 2020-2025 Priority Action Plan, Tender & complete PAC Bushfire & Diversity Project, Advocate new 2030 S&HLGA Transport Plan and SLRP applications, South Coast Freight Corridor
Leadership, advocacy and marketing	LG reform, Continue relationship building with Government MPs, Website information & maintenance, Peri-Urban grouping Overabundant species (Little Corella) Strategy and Management,
Opportunities (capacity and capability, promote and partner)	CWMS, Waste, Regional Infrastructure Plan, Membership and External Funding, Telecommunications and 5G

Key		Not on track/overdue / yet to commence
		Past due date but some minor action commenced
		Past due date / action commenced and on track
		completed / no further action required

Theme	Items & Actions	Item	Status	Comment
General Administration (sound financial and compliance management, Good Governance)	Budget, Board meetings, Committee meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquittals,	Budget		2022-23 Adopted
		Subscriptions & levies		Finalised and invoices submitted
		Audit		Completed Aug 2022
		Annual Report		Completed Sept 2022
		LGA Grants		2021-2022 Regional Capacity Grant acquitted. 2022-2023 application submitted for approval by the LGA. Received Sept 2022
		Website		Updated regularly
Projects and support (Capacity and Capability, Research and Recommend)	Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, Regional Transport Plan	Regional Public Health Plan		Final draft submitted to SA Health. Individual member Councils & Board have approved final draft
		Resilient Hills & Coast Climate adaptation Plan		Active and Regional Action 2020-2025 plan being executed
		Regional Transport Plan		2030 Plan adopted. New critical Roads database being developed. 2022-2023 SLRP funding

				approved by LGTAP. 2023-2024 SLRP applications in progress.
		Bushfire & Biodiversity		RFQ issued. Respondents evaluated and Consultant appointed. First draft of example cases studies developed
Leadership, advocacy and marketing	LGA Peri-Urban Governance review, New Government Policies and LG Reform, Relationship building with State Government MPs, Overabundant species	Peri Urban Regional Organisation Governance review		Peri-urban regional organisation yet to be investigated
		LG key issues		Continuing to work with the LGA/SAROC
		Relationship with MPs		Regularly meeting. Encouraging attendance at Board meetings
		Overabundant species(Little Corellas)		Working with Landscapes Board but slow progress. LGA awaiting pilot program results
Opportunities (Capacity and Capability, Research and Recommend, Promote and Partner)	CWMS, Regional Infrastructure Plan, External Funding, Digital Connectivity and telecommunications, Regional Business/Workstation hubs	CWMS		Committee to meet regularly. Liaise with Legatus and LGA CWMS management Committee. Workshop completed 4 Nov
		Infrastructure Plan		Recent RDA priority project forum/ Committee meeting regularly
		External funding		Project based – Bushfire & Biodiversity successfully funded
		Telecommunications		Working with RDA. Seek funding opportunities as presented
		SA Coastal Councils Alliance		Constant relationship with SACCA. Delegates nominated Feb 2023
		Regional Govt.Business Hubs		Commenced research with Alexandrina as a partner

Category	S&HLGA Role	Item	Comment/Description
Administration	Active/Lead	EO KPIs	Agreed in June 2022. Progress report Feb 2023
	Active/Lead	Budget 2022-2023	Adopted in June 2022
	Active/Lead	Key Action 2022-2023	Adopted in June 2022
	Active/Lead	Regional Capacity grant acquittal 2021-2022	Acquited July 2022. Progress report Jan 2023
	Active/Lead	Audit 2021-2022	Commenced July 2022. Completed Sept 2022
	Active/Lead	Annual Report 2021-2022	Commenced August 2022. Completed Sept 2022
	Active/Lead	Website maintenance	Ongoing
Projects – Lead/S&HLGA Committee	Active/Lead	S&HLGA 2022-2027 Regional Public Health Plan/Committee	Ongoing meetings 12/8/22, 29/11/22,28/02/2023,19/05/2023
	Active/Lead	Resilient Hills & Coast	Ongoing meetings 11/8/22,14/10/22,8/12/22,30/03/2023,1/06/2023
	Active/Lead	S&HLGA Advisory Group	Ongoing meetings 4/8/22,16/05/2023
	Active/Lead	2030 Transport Plan/ Road Works Party	Ongoing meetings 20/9/22,16/03/2023
	Active/Influence	CWMS	Legatus Group now leading sector review. Update 24/8/22. Workshop 4 Nov, Conference 8 June 2023
Projects – Lead	Active/Lead	Bushfire and Diversity Project	Tenders issued, Consultant appointed. Commenced Aug 2022. Case studies developed
	Lead/Partner/Influence	Regional LGA Management Group	Regular meeting of the LGA EOs and development of priority projects, key issues in conjunction with SAROC. Meeting 24/8/22,7/11/22,16/02/2023,18/04/2023, 18/04/2023
Projects - Partner	Partner/Influence	SA Coastal Councils Alliance	Maintaining relationship and support for Strategic and Business Plans
	Partner/Advocate	Telecommunications	Advocating for regional black spot funding and ready for 5G. Partner with RDA. Attended NBN Business satellite expo 17/8/22
	Partner/Influence	Economic Development Network Forum	RDA lead but focus on Regional Infrastructure plan, Federal stimulus opportunities and Public Transport. Meeting 8/8/22,7/11/22,13/02/2023, 8/05/2023
	Partner/Advocate	Northern Freight Bypass	Continue to advocate road upgrades with MRLGA
	Facilitator/Advocate	South Coast Freight Corridor	Finalise route. Develop Business Case. Advocate with State and Federal Govt. Seek funding. Minister attended S&HLGA Board meeting 26/8/22
	Partner/Influence	Overabundant Species	S&HLGA/LGA/Landscapes Board working on collaborative project for managing Little Corellas

Category	S&HLGA Role	Item	Comment/Description
	Partner/Influence	Regional Government Business Hubs	Inform on criteria. Investigate potential. Partnering with Alexandrina
Relationships	Active/Lead/Influence	State MPs/Federal MP	Continue regular catch ups during 2022-2023
	Active/Lead/Influence	Peri –Urban Group	Advocate and seek input from potential expanded Council members into a larger peri – urban Regional Organisation.

Acronyms

AICD……..Australian Institute of Company Directors

CEO.....Chief Executive Officer

CWMS.....Community Wastewater Management Systems

DEW….....Department of Environment and Water

EO……...Executive Officer

ESCOSA.....Essential Services Commission of South Australia

GAROC…….Greater Adelaide Region of Councils

LGA.....Local Government Association

MP……Members of Parliament

MDBA…….Murray Darling Basin Authority

MOU.....Memorandum of Understanding

NBN…….National Broadband Network

NRM.....Natural Resources Management

OLG……Office of Local Government

PIRSA…….Primary Industries & Regions SA

RH&C……..Resilient Hills and Coasts Committee

RDA.....Regional Development Australia

RPHC……..Regional Public Health Committee

RWP……Roads Works Party

SA……South Australia

SAROC.....South Australian Regional Organisation of Councils

S&HLGA.....Southern and Hills Local Government Association

SLRP.....Special Local Roads Program

FINANCIALS

S&HLGA Audited Financial statement for 2022-2023

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

FINANCIAL STATEMENTS

Statement of Comprehensive Income for the Year Ended 30th June 2023

	Notes	2023 $	2022 $
Income			
Subscriptions	1.8	132,680	129,423
Operating Grants	2.2	40,000	42,783
Investment Income	1.7	7,094	665
Other		203,185	115,694
Total Income		382,959	288,565
Expenditure			
Employee Costs		157,309	150,733
Materials, Contracts and other expenses	3	206,431	218,354
Finance Charges		6,003	5,536
Total Expenditure		369,743	374,623
Surplus (Deficit) from Operations		**13,216**	**(86,058)**

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Balance Sheet as at 30th June 2023

	Notes	2023 $	2022 $
Current Assets			
Investments		155,291	218,876
Debtors		8,834	0
Total Current Assets		164,125	218,876
Current Liabilities			
Accounts Payable		0	2,673
Grants in Advance		27,000	81,818
GST		(24,802)	(1,808)
PAYG Payable		10,304	5,152
Employee provisions		36,169	36,169
Rounding		(14)	(15)
Superannuation payable		1,502	0
Wages payable		5,264	(599)
Total Current Liabilities		55,423	123,390
Net Current Assets		108,702	95,486
Net Assets		**108,702**	**95,486**
Equity			
Accumulated Surplus		108,702	95,486
Total Equity		**108,702**	**95,486**

The above Balance Sheet should be read in conjunction with the accompanying notes

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Statement of Changes in Equity for the Year Ended 30th June 2023

	Notes	2023 $	2022 $
Accumulated Surplus			
Balance at beginning of period		95,486	181,544
Net Surplus / (Deficit)		13,216	(86,058)
Balance at end of period		108,702	95,486
Total Equity		**108,702**	**95,486**

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Statement of Cash Flows for the Year Ended 30th June 2023

	Notes	2023 $	2022 $
Cash Flows from Operating Activities			
Receipts		294,181	406,690
Payments		(382,893)	(382,437)
GST Paid (received)		0	(2,205)
Finance Costs		0	(5,537)
Interest Receipts		25,125	665
Net Cash Provided by (Used in) Operating Activities		(63,687)	17,176
Net increase/(decrease) in Cash Held		**(63,587)**	**17,176**
Cash at the beginning of the reporting period		**218,876**	**201,700**
Cash at the end of the reporting period		**155,290**	**218,876**

Reconciliation of Change in Net Assets to Cash from operating activities

	2023	2022 $
Net Surplus	13,216	(86,058)
Decrease / (Increase) in Provisions	12,517	8,063
Decrease / (Increase) in Debtors	(8,834)	0
(Decrease) / Increase in Accounts Payable	(2,673)	13,353
(Decrease) / Increase in Grants in Advance	(54,819)	81,818
Increase / (Decrease) in GST	(22,994)	0
Net Cash provided by Operating Activities	**(63,587)**	**17,176**

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Statement of Cash Flows for the Year Ended 30th June 2023

	Notes	2023 $	2022 $
Cash Flows from Operating Activities			
Receipts		294,181	406,690
Payments		(382,893)	(382,437)
GST Paid (received)		-	(2,205)
Finance Costs		-	(5,537)
Interest Receipts		25,125	665
Net Cash Provided by (Used in) Operating Activities		(63,687)	17,176
Net increase/(decrease) in Cash Held		**(63,587)**	**17,176**
Cash at the beginning of the reporting period		**218,876**	**201,700**
Cash at the end of the reporting period		**155,290**	**218,876**

Reconciliation of Change in Net Assets to Cash from operating activities

	2023	2022 $
Net Surplus	13,216	(86,058)
Decrease / (Increase) in Provisions	12,517	8,063
Decrease / (Increase) in Debtors	(8,834)	0
(Decrease) / Increase in Accounts Payable	(2,673)	13,353
(Decrease) / Increase in Grants in Advance	(54,819)	81,818
Increase / (Decrease) in GST	(22,994)	-
Net Cash provided by Operating Activities	**(63,587)**	**17,176**

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

SOUTHERN & HILLS 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.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011 dated 24 August 2023*

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The Southern & Hills Local Government Association is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, Alexandrina Council, Kangaroo Island Council, Mt Barker District Council, City of Victor Harbor and District Council of Yankalilla.

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

1.2 Historical Cost Convention

Except where 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 the Authority'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

1.5 Non-Current Assets and Non-Current Liabilities

The Association has nil non-current assets or non-current liabilities.

1.6 Employees

The Association has one employee having converted the CEO from contractor to employee in February 2019.

1.7 Investments

Investments are valued at cost. Interest revenues are recognised as they accrue.

1.8 Subscriptions

Clause 6 of the Charter of the Association prescribes that subscriptions (not levies) by Constituent Councils are equal. The Charter has since been amended in January 2022 allowing flexible subscriptions.

Constituent Council Subscription 2023	$20,500
Constituent Council Subscription 2022	$20,000

1.9 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. In other cases, AASB 1058 applies when the Association 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 Association.

1.10 Cash

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

1.11 New accounting standards for application in future periods

The Australian Accounting Standards Board has issued new and amended Accounting Standards and interpretations that have mandatory application dates for future periods. The organisation has assessed that it is not expected to be materially impacted by those changes.

2 Functions / Activities of the Association

2.1 Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note 2.2.

2.2 The activities of the Association are categorised into the following broad functions:

Administration:	The operation of the Office of the Association and its decision making forums.
Special projects:	The research into and implementation of projects prescribed by Acts or regulations or approved by Board decision.

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 2.2 Functions / Activities of the Southern & Hills Local Government Association

Administration

Year	Revenue				Expenses		Surplus (Deficit)
	Grants	Other	Total Revenue	%	Expenses Total	%	
2023	0	140,249	148,430	38.8%	194,640	52.6%	(54,391)
2022	0	131,295	131,295	45.5%	196,452	52.4%	(65,157)
Projects							
2023	129,849	104,680	234,529	61.2%	175,103	47.4%	86,426
2022	157,270	0	157,270	54.5%	178,171	47.6%	(20,901)
Total							
2023	129,849	244,929	382,959	100%	369,743	100%	32,035
2022	157,270	131,295	288,565	100%	374,623	100%	(86,058)

3. Contractual Services

Contractual Services involve payments or liabilities for the external provision of services and include (net of GST):

		2023	2022
Consultants:	Jeanette Pope	$0	$13,723
	URPS	$0	$2,443
	HDS Australia Pty Ltd	$16,533	$33,025
	Centre for Inclusive design	$0	$23,850
	Nature Conservation Society SA	$79,567	$0
	Jack Jensen	$84,100	$33,000
	Penny Worland Consulting	$	$21,944
	Jeff Tate Consulting	$7,862	$0
	AHC	$0	$10,000
	Total	$188,062	$137,985
Materials and other expenses		$18,369	$80,369
	Total	**$206,431**	**$218,354**

4. Comparison of Budget and Actual Results

	2023		2022	
	Budget $	Actual $	Budget $	Actual $
Revenue				
Administration	137,180	140,249	131,281	131,295
Projects	219,757	261,529	144,270	157,270
Total Revenue	356,937	401,778	275,551	288,565
Expenditure				
Administration	195,284	194,640	186,028	196,452
Projects	172,880	175,103	171,424	178,171
Total Expenditure	368,164	369,743	357,452	374,623
Surplus (Deficit)	(11,227)	32,035	(81,901)	(86,058)

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Southern & Hills Local Government 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 Authority 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.

Dated 29 August 2023



Graeme Martin
EXECUTIVE OFFICER



Mayor Moira Jenkins
PRESIDENT

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern & Hills Local Government Association for the year ended 30 June 2023, the Association's Auditor, Accru Harris Orchard, 172 Fullarton Rd, Adelaide, 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*.

Dated 29 August 2023



Graeme Martin
EXECUTIVE OFFICER



Mayor Moira Jenkins
PRESIDENT

Accru+
Harris Orchard

AUDITOR'S INDEPENDENCE DECLARATION

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

To the Board Members of Southern & Hills Local Government Association

As lead auditor for the audit of Southern & Hills Local Government Association for the financial year ended 30 June 2023:

I confirm that, for the audit of the financial statements of Southern & Hills Local Government Association 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, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

ACCRU+ HARRIS ORCHARD

LUKE BOLLMEYER
DIRECTOR

Dulwich, 29 August 2023

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Accru
Harris Orchard

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Opinion

We have audited the special purpose financial report of Southern & Hills Local Government Association (the "Association"), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and director's declaration.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2023 is prepared, in all material respects, in accordance with Australian Accounting Standards.

Basis for Opinion

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

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

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

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Accounting Standards and *Local Government Act 1999* and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment 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 Association's internal control.

+ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

+ Conclude on the appropriateness of the Board'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 Association'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 Association 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 management 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.

ACCRU⁺ HARRIS ORCHARD

LUKE BOLLMEYER
DIRECTOR

Dulwich, 29 August 2023

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

INDEPENDENT ASSURANCE REPORT

Qualified Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Southern and Hills Local Government Association ('Association') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2022 to 30 June 2023 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

(a) The controls established by the Association in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
(b) The controls operated effectively as designed throughout the period from 1 July 2022 to 30 June 2023.

Basis for Qualified Opinion

The Association sought exemption from the requirement in clause 30 of Schedule 2 of the Local Government Act 1999. The Minister granted the exemption on the basis that the Association would periodically review and update its internal controls and encouraged the use of the practical and contemporary guidance material on internal controls issued by the Local Government Association's 'Better Practice Model – Internal Financial Controls'.

The Association's 'Operations Manual – Finance Policy' is available on the Association's website and was last updated in October 2014.

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagement on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Associations Responsibility for Internal Control

The Association is responsible for:

a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
b) Identifying the control objectives
c) Identifying the risks that threaten achievement of the control objectives

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d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
e) Operating effectively the controls as designed throughout the period.

Our Independence and Quality Control

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

Auditor's Responsibilities

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the Local Government Act 1999 in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Information and ASAE 3150 Assurance Engagements on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the Local Government Act 1999 in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected. An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Limitations of Use

This report has been prepared for the members of the Authority in Accordance with Section 129 of the Local Government Act 1999 in relation to the Internal Controls Specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Authority, or for any purpose other than which it was prepared.

ACCRU⁺ HARRIS ORCHARD

LUKE BOLLMEYER
DIRECTOR
Dulwich, 29 August 2023



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Invite us to speak
At your next community meeting

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