

NOV 2025

DISTRICT COUNCIL OF YANKALILLA

ANNUAL REPORT 2024-25

VISION 2030 - BELONGING. UNFOLDING POSSIBILITIES



Acknowledgement of Country

The District Council of Yankalilla respectfully acknowledges the Traditional Custodians of the land and waters of the District Council of Yankalilla. We pay our respects to their Elders, past and present. We honour their deep spiritual relationships with country reaching back thousands of years and recognise that their rich cultural heritage is indeed lived today. As we deepen our understanding of our Indigenous heritage we foster strong relationships between our Indigenous and non-Indigenous people.

About this Annual Report

Welcome to Council's 2024-25 Annual Report. This report highlights Council's achievements and financial position for 2024-25. Over the past year, we have delivered essential services, maintained and improved infrastructure and progressed a range of key projects that enhance community wellbeing, sustainability and the liveability of our district. It also provides insight into the decisions and investments that support the long-term vision for our community.

Central to our work is the District Council of Yankalilla Strategic Community Plan: VISION 2030. Originally adopted in 2020, the Strategic Community Plan sets a clear long-term direction for the district. In 2024, following an 18-month review, Council added a sixth pillar to reflect the importance of Heritage & Culture and adopted an updated VISION 2030, ensuring that our strategic priorities continue to reflect the evolving aspirations of our community, as well as emerging challenges and opportunities. Alongside the Strategic Community Plan, the Long-Term Financial Plan and supporting strategic management tools, including the Infrastructure Asset Management Plans, guide Council's decisions and annual priorities.

Each year, Council adopts an Annual Business Plan, outlining the budget, funding sources and key initiatives for the year ahead. This report shows how those plans have translated into action over 2024–25, demonstrating collaboration with our community and stakeholders to deliver outcomes that matter.

The Annual Reports of our Council subsidiaries are also included. While these meet legislative requirements, they also provide an opportunity to showcase the important work of the Fleurieu Regional Waste Authority (FRWA) and the Southern & Hills Local Government Association (SHLGA), highlighting the wider benefits these organisations deliver to our community and region.

Leadership

Elected Members



Darryl Houston
Mayor



David Olsson
Deputy Mayor



Simon Rothwell
Councillor



Davina Quirke
Councillor



Karin Hatch
Councillor



Wayne Gibbs
Councillor



Tim Moffat
Councillor



Lawrence Polomka
Councillor



Glen Rowlands
Councillor



Shane Grocke
Councillor

Executive Leadership Team



Nathan Cunningham
Chief Executive
Officer



Mark Gibson
Director Asset &
Environment



Jodie Summer
Director Corporate
Services



Lisa Pearson
Group Manager
Economy &
Community



From the Mayor

I am pleased to report that, following a year of disciplined financial management, targeted efficiency measures and a number of difficult but necessary decisions, the District Council of Yankalilla concluded the 2024–25 financial year in a stronger financial position than forecast at the budget adoption stage. This outcome reflects Council's sustained focus and commitment to long-term financial sustainability.

Pleasingly, Council achieved an Operating Surplus of \$37,000, representing a significant turnaround from the originally budgeted operating deficit of \$1.2 million. Throughout the year, successive Budget Reviews (BR1–BR3) progressively improved Council's financial outlook, culminating in a positive Net Lending result of \$1.426 million. This reflects a successful reduction in Council debt, with a further budgeted reduction of \$610,000 planned for 2025–26.

Strategic and careful leadership decisions saw Council able to demonstrate its ongoing commitment to sound financial management, improving cash flow, avoiding new debt and creating capacity to reduce existing borrowings, while maintaining high service standards and continuing to invest in key community priorities.

Achieving both an operating surplus and a meaningful reduction in debt is a significant and positive result, reinforcing the effectiveness of our financial strategy, the discipline of our operations and the dedication of our staff and elected

members in delivering sustainable outcomes for our community.

Looking ahead, Council will continue to pursue a pathway toward a more financially sustainable future, reducing debt, streamlining services and ensuring every dollar delivers maximum value for our community.

For the 2025–26 financial year, Council has developed an Annual Business Plan & Budget that continues our strong focus on sustainability and efficiency. This year's Plan includes an average rate increase of 6.1%. We acknowledge that this increase is higher than we would prefer and that this places a burden on our ratepayers; however, it represents a realistic and responsible step toward fiscal repair and allows the Council to achieve a stable financial platform. It builds on the work undertaken over the past 12 months to identify cost savings and optimise the delivery of our organisation and its services and facilities, ensuring they continue to meet community needs while addressing ongoing financial pressures and operating constraints.

Darryl Houston

Mayor

District Council of Yankalilla



From the CEO

After a year of steady progress and renewed focus, I am pleased to present the District Council of Yankalilla 2024–25 Annual Report. This report captures our work, achievements and progress towards delivering the Strategic Community Plan: VISION 2030 and highlights our ongoing commitment to balancing community needs with long-term financial sustainability.

Throughout the year, Council has continued to build on the solid foundations established over recent years. Our focus has shifted from major infrastructure delivery to strengthening our internal systems, financial management and service planning. At the same time, we have maintained delivery of highly visible and valued services, ensuring that every dollar spent contributes to sustainable outcomes and community value. This shift has seen us refine how we plan, monitor and report on our activities, with improved alignment between our strategic documents, annual business planning and financial forecasts.

The Annual Business Plan for 2024–25 was developed through careful planning, community input and robust financial review. It was considered by the Audit & Risk Committee before being adopted by Council, ensuring transparency and accountability at every stage. Implementation of the plan has been monitored throughout the year, demonstrating meaningful progress in key areas such as asset management, service review and operational efficiency.

Financially, Council has seen measurable improvement in its position, meeting 2 key Local Government Finance Authority (LGFA) special loan conditions relating to our Operating Surplus Ratio and Net Financial Liabilities Ratio. This confirms that our sharp focus on financial sustainability is working and that our long-term planning

and disciplined management are placing the organisation on a stronger footing for the future.

While financial performance and governance improvements have been a key focus, Council has also continued to invest in people and community. Staff development, leadership support and continued strengthening of safety and wellbeing programs ensure that we can deliver high-quality services with care and professionalism. Our volunteers and community partners have again made invaluable contributions across a wide range of projects and events, from environmental stewardship to youth engagement and community resilience activities.

Looking ahead, our priorities remain clear: maintaining financial sustainability, supporting our people and ensuring the delivery of valued community services. We are now well-positioned to make informed decisions about service levels, future investment and how we can continue to deliver on the goals of VISION 2030 in a responsible and sustainable way.

I extend my sincere thanks to our Elected Members, staff and community for their support, engagement and shared commitment to the success of our district. Together, we are continuing to build a strong, connected and sustainable future for the District Council of Yankalilla.

Nathan Cunningham

Chief Executive Officer
District Council of Yankalilla



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Strategic Direction

DCY Strategic Community Plan: VISION 2030

The District Council of Yankalilla Strategic Community Plan: VISION 2030 guides the long-term direction of Council. The Strategic Community Plan reflects the community's values and aspirations, setting priorities and initiatives under six strategic pillars that the community has identified as important to them.

Its central vision shapes our decisions as we work towards the 2030 horizon.

The Strategic Community Plan sits at the top of Council's Framework for Delivery, providing guidance for all our management plans. Together, these documents form an integrated framework that connects community aspirations with sound financial and asset management practices and effective service delivery.

An extensive review of the Strategic Community Plan concluded in March 2025, delivering a realigned plan and articulated vision that ensures it remains relevant and responsive to community sentiment. Progress against the plan is reported each year to the community in Council's Annual Report.

VISION 2030

The Fleurieu Coast is a place of belonging and unfolding possibility, where old blends with new and inspiring things happen.

Working towards the 2030 horizon

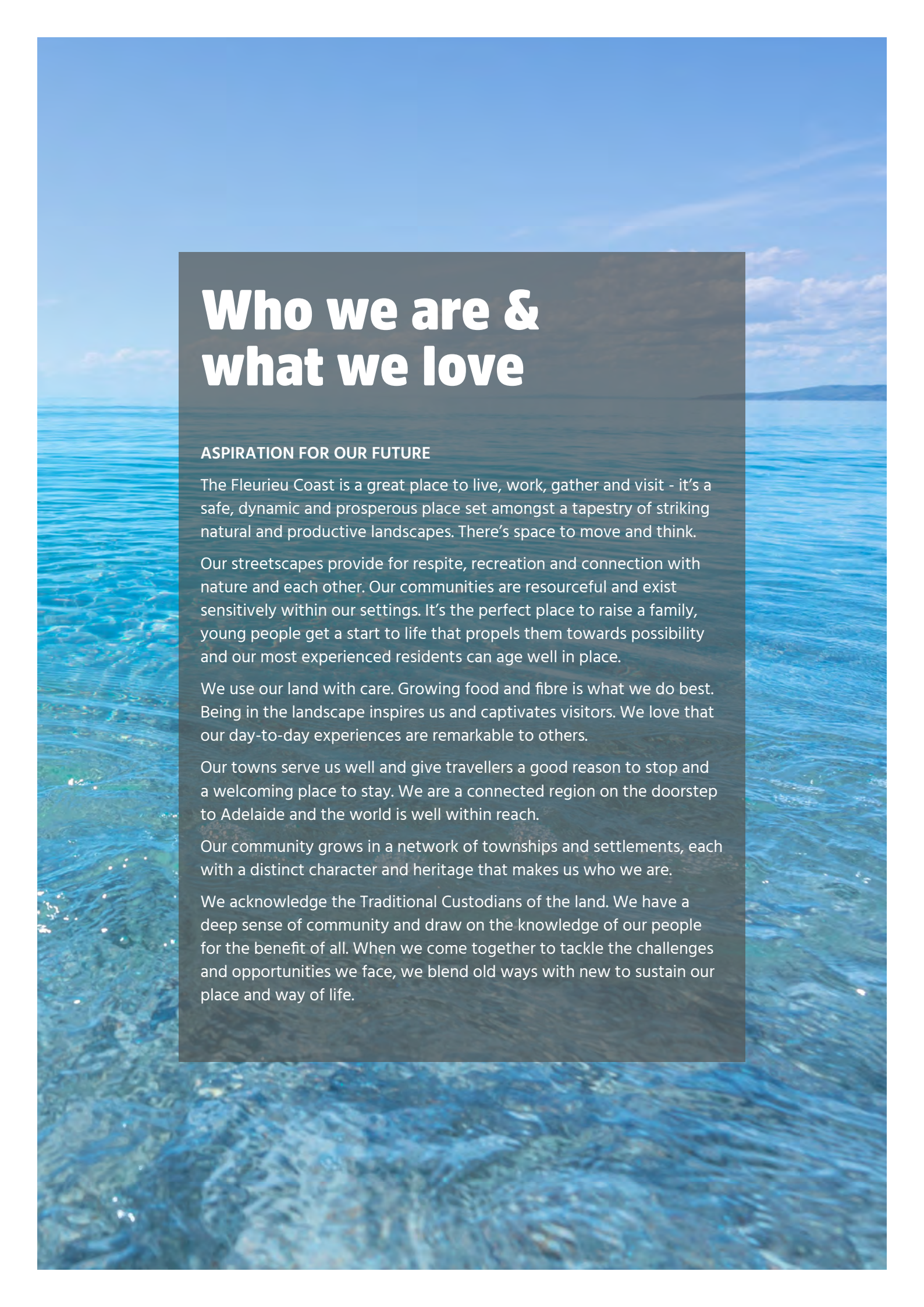
The 2024–25 year marks a transition period as Council moves from the original Four-Year Focus 2020–24 to the refreshed and re-aligned Strategic Community Plan: VISION 2030, adopted in March 2025. This transition ensures our long-term direction remains relevant and grounded in what the community told us matters most.

The updated Plan is now embedded within Council's Framework for Delivery, and the newly developed Organisation-Wide Work Plan allowing for clear, consistent reporting every six months – including through the Annual Report - on Council's progress against the Strategic Plan's priorities and initiatives.

Built around six strategic pillars, the Strategic Community Plan guides Council's decision-making toward the 2030 horizon. Its priorities and initiatives translate this long-term vision into tangible actions that are actively planned, resourced and delivered.

During 2024–25, the project updates listed under Delivering on the Annual Business Plan & Budget also reflect progress on these strategic priorities. As circumstances evolve, Council adjusts the timing and delivery of actions to ensure financial sustainability and to focus effort where it will have the greatest impact.

Going forward, the Organisation-Wide Work Plan and new reporting templates will ensure all teams consistently reference VISION 2030, track progress transparently and keep the Strategic Plan central to the way Council delivers outcomes for the community.



Who we are & what we love

ASPIRATION FOR OUR FUTURE

The Fleurieu Coast is a great place to live, work, gather and visit - it's a safe, dynamic and prosperous place set amongst a tapestry of striking natural and productive landscapes. There's space to move and think.

Our streetscapes provide for respite, recreation and connection with nature and each other. Our communities are resourceful and exist sensitively within our settings. It's the perfect place to raise a family, young people get a start to life that propels them towards possibility and our most experienced residents can age well in place.

We use our land with care. Growing food and fibre is what we do best. Being in the landscape inspires us and captivates visitors. We love that our day-to-day experiences are remarkable to others.

Our towns serve us well and give travellers a good reason to stop and a welcoming place to stay. We are a connected region on the doorstep to Adelaide and the world is well within reach.

Our community grows in a network of townships and settlements, each with a distinct character and heritage that makes us who we are.

We acknowledge the Traditional Custodians of the land. We have a deep sense of community and draw on the knowledge of our people for the benefit of all. When we come together to tackle the challenges and opportunities we face, we blend old ways with new to sustain our place and way of life.

Strategic Pillars

Our six strategic pillars are essential for translating our vision into reality.

Our Community

Our community is a connected network of distinct and character-filled communities.

Our Environment

Our environment is a tapestry of living, thriving landscapes.

Our Heritage & Culture

Our heritage and culture is deeply cherished and celebrated as the heart of our identity.

Our Economy

Our economy is diverse, producing low impact, quality goods, services and experiences.

Our Infrastructure

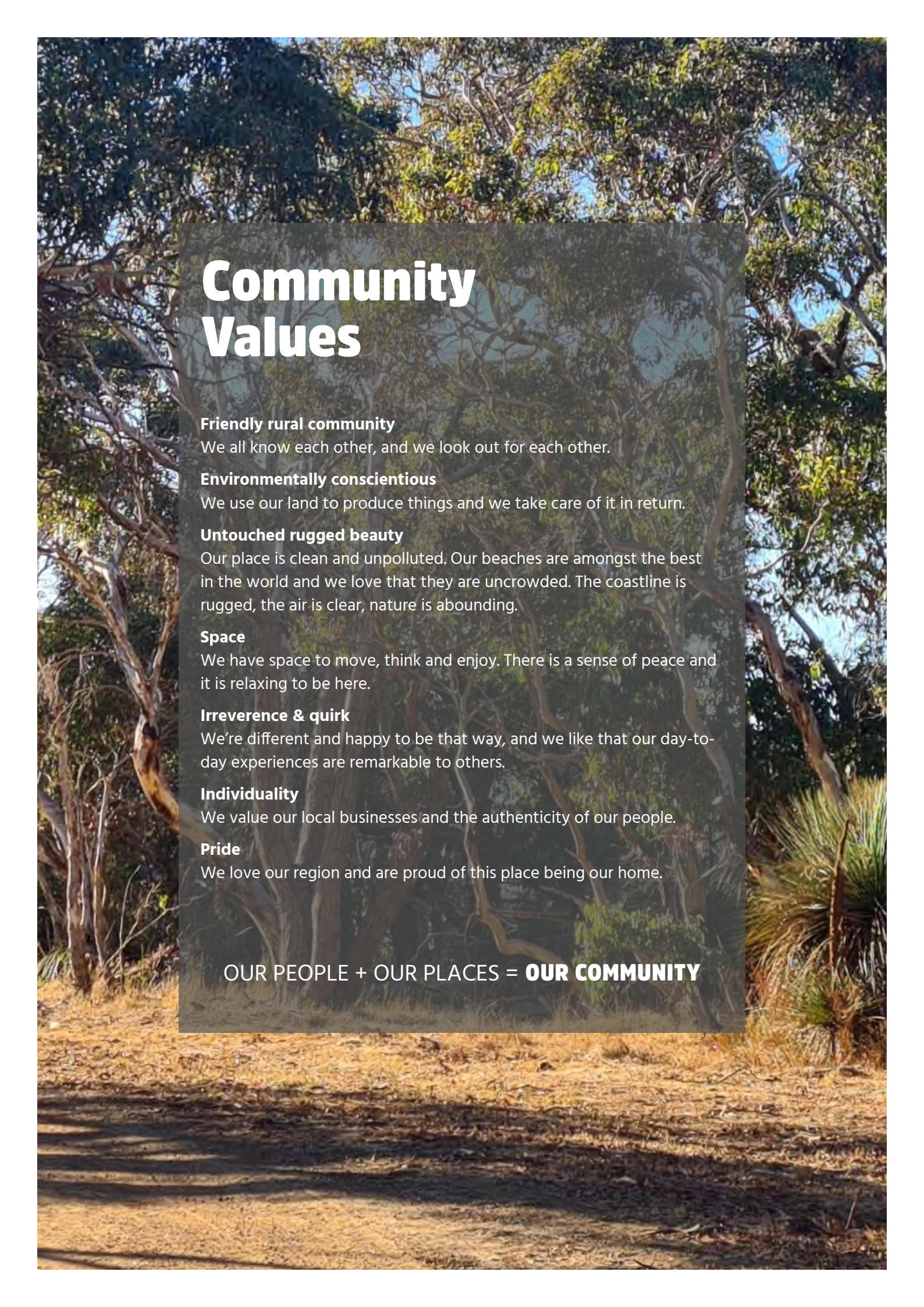
Our infrastructure is taking us places – physically, technologically, responsibly and sustainably.

Our Leadership

Our leadership is visionary, inclusive and empowers our community to thrive.



VISION 2030 | BELONGING. UNFOLDING POSSIBILITY.



Community Values

Friendly rural community

We all know each other, and we look out for each other.

Environmentally conscientious

We use our land to produce things and we take care of it in return.

Untouched rugged beauty

Our place is clean and unpolluted. Our beaches are amongst the best in the world and we love that they are uncrowded. The coastline is rugged, the air is clear, nature is abounding.

Space

We have space to move, think and enjoy. There is a sense of peace and it is relaxing to be here.

Irreverence & quirk

We're different and happy to be that way, and we like that our day-to-day experiences are remarkable to others.

Individuality

We value our local businesses and the authenticity of our people.

Pride

We love our region and are proud of this place being our home.

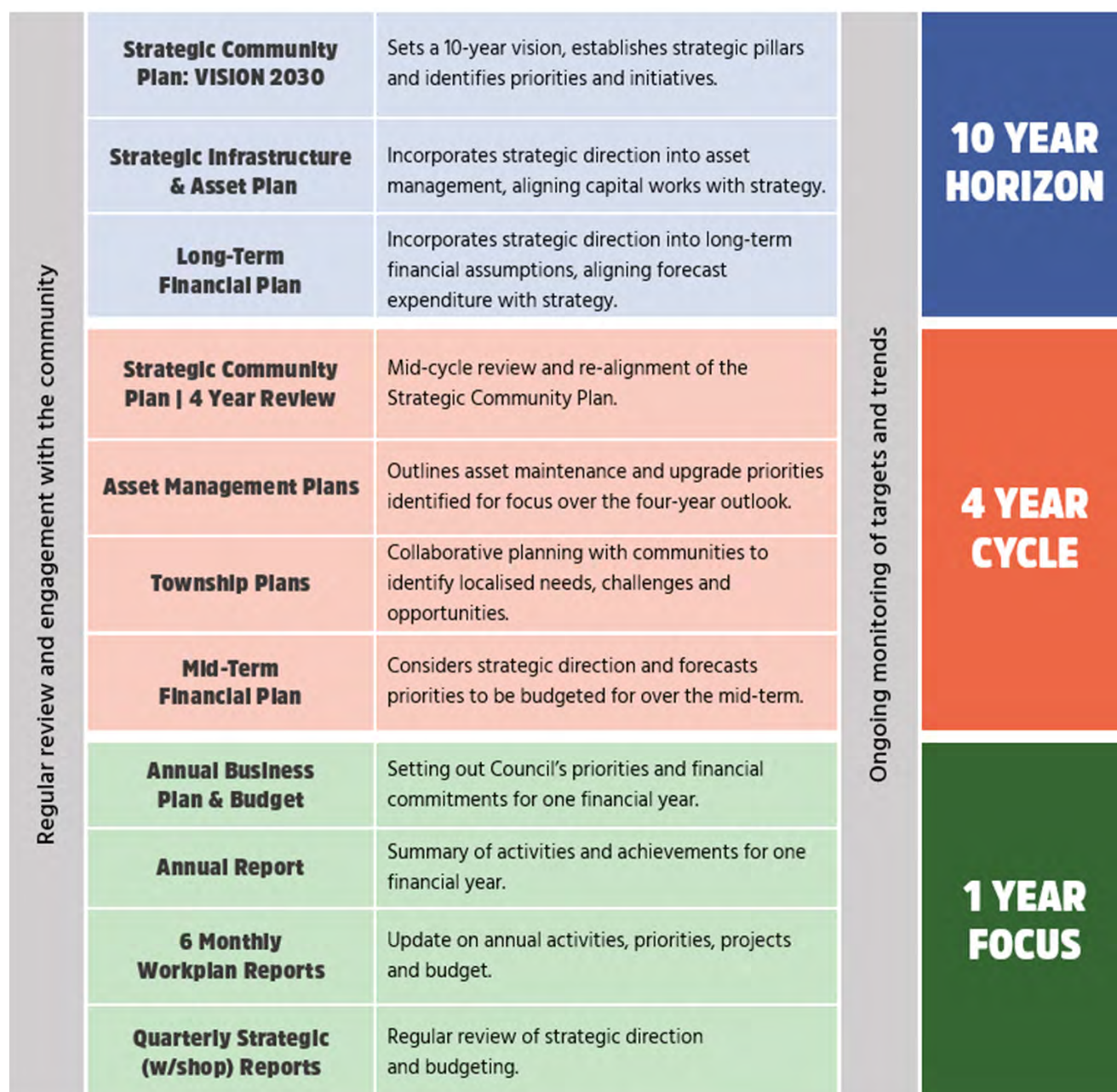
OUR PEOPLE + OUR PLACES = **OUR COMMUNITY**

Framework for Delivery

Our Framework for Delivery outlines the pathway Council takes to realise the community's aspirations and meet legislative obligations through planning, decision-making, regular review and reporting processes. This ensures that the vision, priorities and initiatives outlined in the District Council of Yankalilla Strategic Community Plan: VISION 2030 are implemented and the outcomes are shared.

The Strategic Community Plan is the primary document that directs Council's planning. The suite

of Asset Management Plans provides guidance on how Council maintains its assets. These plans inform the Long-Term Financial Plan, through which Council manages its resources and ensures long-term sustainability. The Annual Business Plan & Budget details how these plans are implemented each financial year, while the Annual Report summarises Council's activities, achievements and outcomes for the year.



District Council of Yankalilla

Covering 750sq kms



Light Ward

Field Ward



Adelaide

City of
Onkaparinga

Alexandrina
Council

Victor
Harbor
(DC)

Our District

The District Council of Yankalilla is 70 kilometres south of the Adelaide and spans 753 square kilometres of the Fleurieu Peninsula's most fertile and stunning landscapes. Sellicks Hill forms the District's natural northern boundary and the farmland of Myponga is a welcoming gateway.

The District's western border is the waters of Gulf St Vincent and south is the dramatic coastline of Backstairs Passage and the Southern Ocean. At Cape Jervis, the ferry departs for Kangaroo Island and the Heysen Trail towards Victor Harbor.

For thousands of years, First Nations people have lived and shared culture here. Their stories - like that of Tjilbruke - connects the places of significance that dot the landscape. Many place names have origins in traditional languages.

Europeans settled 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 proclaimed in 1854, becoming the hub of a productive agricultural region that produced livestock, grain and flour for the new colony.

Today, most of the District's residents live, work and gather in the rural town of Yankalilla and the coastal towns of Normanville and Carrickalinga. The surrounding rural and natural landscapes support small hamlets, hosting generational farming families and welcoming newcomers who all contribute to local life. The District's usual population of around 6,200 swells in the summer months as holidaymakers flock to the area.

Our Places



Proximity to Adelaide
73kms



Number of dwellings
5,815



Coastline
80km



Townships
11



Ratable Properties
5,754



Sealed Roads
133km

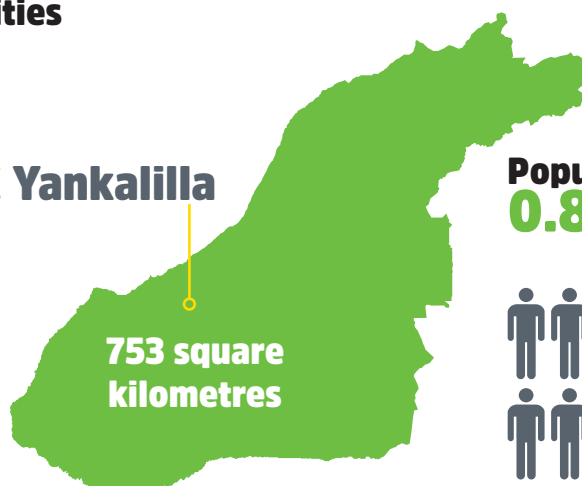


Localities
12



Unsealed Roads
410km

DC Yankalilla

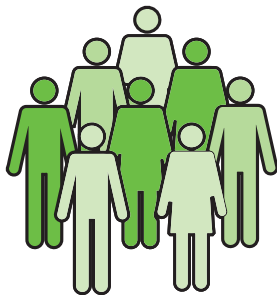


753 square kilometres

Population Density
0.8 persons / ha

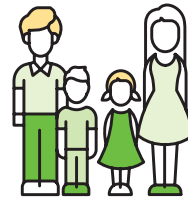


Our People



**Usual
residence
population**
6,186

Annualised Population
growth rate **2.5%**



No. of families
1,596



**Median personal
income**
\$29,635



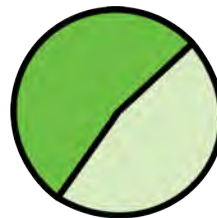
Male

49.7%



Female

50.3%



**People in the
labour force**
(full or part time)
47.9%

Median Age **56** Yrs



**Population
volunteers**
23.8%

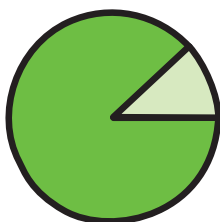
Our Economy



**Gross regional
product**
\$574M



**Total no. of
jobs**
1,638



**Regional
contribution**
(total \$14B)
4.08%



**Largest
industry**
(Ag, Fishing & Forestry)
\$165M

Year in Review

The 2024–25 financial year marked a deliberate period of consolidation, achievement, careful planning and strategic progress for the District Council of Yankalilla.

Building on the focus on Financial Sustainability from previous years, Council continued to deliver essential services and approved projects while strengthening the foundations that support long-term financial health, responsible asset management and effective service delivery.

Council reached the end of its significant delivery phase in February 2024, as well as its large borrowing peak. To balance things out, certain projects initially planned for 2023-24 were deferred to 2024-25 and/or beyond. This strategic decision was recognised as the crucial step for maintaining Council's commitment to financial sustainability. Deferral of these projects resulted in a new allocation of adequate funds to complete them without borrowing.

The deferral of 2023–24 projects to 2024–25, combined with careful project staging and disciplined financial management, has made Council's financial performance a highlight of the year. Council achieved an operating surplus of \$37,000 and reduced Council's annual net impact to financing activities (borrowing from the Local Government Finance Authority (LGFA)) by \$1.389 million. Total income for the year reached \$20.41 million, surpassing the original budget, while expenditure of \$20.37 million was carefully managed to remain below the revised forecast.

Throughout the year, Council took a prudent and strategic approach to capital works and project delivery following the large carry forward of projects from 2023-24 into the 2024-25 financial year. By carefully aligning income and expenditure and prioritising high value projects and services,

Council ensured both operational efficiency and long-term sustainability. Improvements in governance, workplace health and safety, communications and items further strengthened service delivery and support for the community.

Council has worked hard behind the scenes to begin defining what financial sustainability truly looks like for our community. Reforms such as the quarterly strategic financial workshops, enhanced reporting and debt management, and the realignment of the Strategic Community Plan: VISION 2030, the updated Asset Management Roadmap and Sustainability Pathway Reports have strengthened governance and long-term planning. Importantly, this new approach is not limiting progress – it is enabling it.

Council continued to deliver meaningful outcomes across the district. The Management of the Normanville Jetty Holiday Park was successfully transitioned to Belgravia Leisure, concluding a long period of consideration and negotiation to ensure this valued visitor service and important income source for the district continued.

Council also celebrated and connected with the community through a range of events and initiatives. The Australia Day 2025 celebrations at The Village Green in Normanville brought residents together to honour outstanding local contributions with the Citizen of the Year Awards. The return of Fleurieu AG FEST provided a platform for agricultural innovation and learning, while the Festival Fleurieu brought together communities across the southern Fleurieu Peninsula in a vibrant nine-day showcase of music, theatre, visual arts, markets, workshops and storytelling.

Environmental and social initiatives also remained a strong focus. The Free Cat Desexing program, delivered in partnership with local veterinary



services, supported responsible pet ownership, while staff participation in Casual Fridays raised awareness and funds for the dedicated volunteers of the 5CY Food Pantry.

Overall, 2024–25 has been a year of positive outcomes, community engagement and sound strategic financial management. As we look ahead, Council remains grounded in its VISION 2030 – ensuring our district remains a place of belonging and unfolding possibility. With the continued dedication of staff, Elected Members, volunteers and the community, we are building a resilient organisation where local actions have big impacts.

Performance in 2024-25

The infographic below shows how Council allocated rates in the originally adopted 2024–25 Budget compared with the actual results, demonstrating how these funds were used to maintain and enhance local infrastructure, deliver community services and support projects that strengthen pride of place for residents and visitors. The largest proportion of Council’s expenditure is directed toward employee costs and contract, materials and other expenses, demonstrating that our core investment is in the people and resources required to deliver essential services and maintain community assets.

2024-25 Budget snapshot

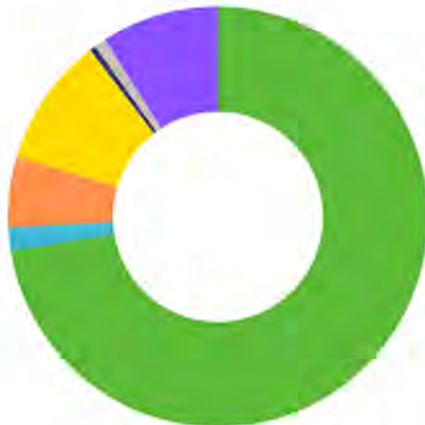
Where did the 2024-25 Adopted Budget plan to spend the rates?

2024-2025 Final Budget	
Operating Budget	
Operating Revenue	\$18,635,438
Operating Expenses	\$19,896,622
Operating Surplus / (Deficit)	(\$1,261,185)
Capital Budget	
Expenditure on Renewal/Replacement Assets	(\$3,265,708)
Expenditure on New/Upgraded Assets	(\$304,012)
Total Expenditure on Capital (excluding depreciation, amortisation & impairment)	(\$3,569,720)

Source: DCY 2024-25 Summary ABP

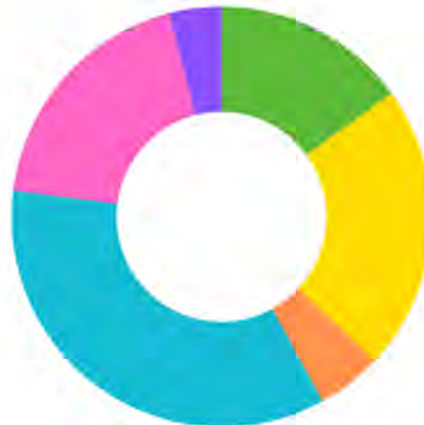
Where does the money come from?

- 80% Rates
- 2% Statutory Charges
- 6% User Charges
- 11% Grants, Subsidies &...
- 1% Investment income
- 1% Reimbursements
- 10% Other Income



Where does the money go?

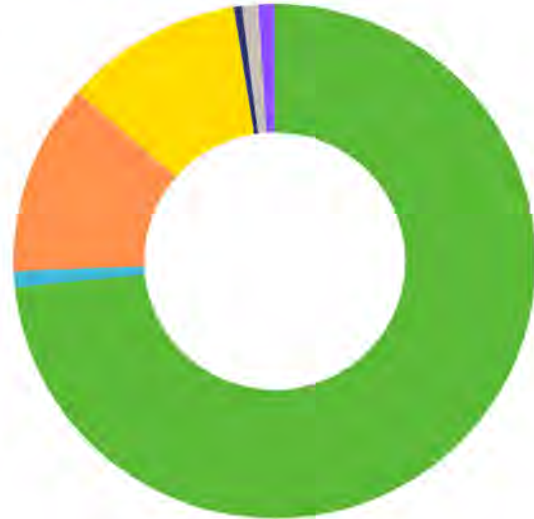
- 15% Capital expenditure
- 22% Materials, contract...
- 5% Waste management
- 35% Employee costs
- 19% Depreciation
- 4% Finance costs



2024-25 Actual results

Where the money came from (income sources)

- 73% Rates
- 1% Statutory Charges
- 12% User Charges
- 11% Grants, Subsidies & Contributions
- 1% Investment income
- 1% Reimbursements
- 1% Other Income



Where were the rates and other income spent? (expenditure)

- 18% Capital expenditure
- 31% Materials, contracts & other
- 6% Waste management
- 31% Employee costs
- 19% Depreciation
- 3% Finance costs
- 1% Equity accounted Council business



Key financial results

The District Council of Yankalilla's Statutory Financial Statements, including the external audit report, provide a transparent overview of Council's financial performance for 2024–25, showing how Council has managed resources while delivering services and infrastructure that benefit the community.

As of 30 June 2025, Council achieved a net surplus of \$1.775 million (compared to a \$2.785 million deficit in the previous year), exceeding the revised forecast. This result was largely due to the recognition of assets received free of charge from the South Australian Government (primarily land) totalling \$1.99 million. These contributions strengthen Council's balance sheet and provide opportunities to invest in infrastructure that enhances the quality of life for residents.

Council's total income for the year reached \$20.41 million, an increase of \$1.77 million compared with the original budget estimate of \$18.64 million and \$160,000 above the revised forecast. The increase largely reflects Administration continuing to manage and operate the BIG4 Normanville Jetty Holiday Park and the Rapid Bay Campground beyond the period originally budgeted. Ensuring that Council's largest alternative income generators remained available to visitors resulted in additional income for the district while providing a valuable service to visitors and the local community. This extended period of Council operation did, however, also result in higher expenditure (costs).

Expenditure for the year totalled \$20.37 million, slightly above the original budget of \$19.90 million but below the revised forecast of \$20.96 million. The higher costs compared with the initial budget were also driven by the extended operation of the Holiday Park and Campground. Careful management of operating costs allowed Council to focus on delivering essential services, maintaining local infrastructure and completing strategic

projects that directly benefit the community.

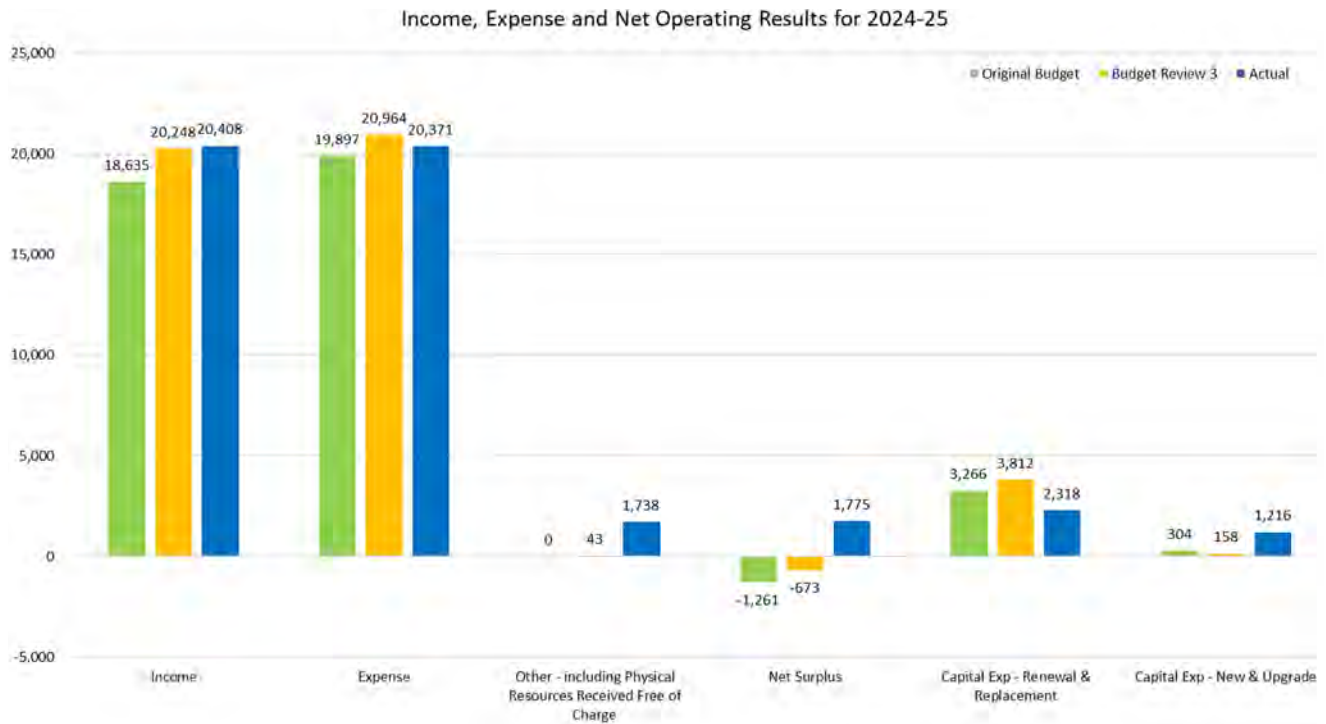
Council maintained a cautious approach to capital and asset management throughout the year, prioritising capital replacement and renewal projects that provide the greatest value to the community while deferring or phasing non-critical and unplanned work. The recognition of assets received free of charge further enhances Council's capacity to maintain and improve facilities, parks and community spaces, contributing to a vibrant and sustainable district.

Council continues to responsibly manage its borrowings through the Local Government Financing Authority (LGFA), spreading costs across the generations who benefit from these projects. By prudently managing debt, Council ensures that future income and expenditure remain balanced and that essential infrastructure and community services can continue to be delivered sustainably.

At 30 June 2025, Council held loans totalling \$13.53 million, a reduction of \$1.42 million from the previous year's total of \$14.95 million. This decrease reflects careful financial management and the impact of increased recovery of overdue rates, demonstrating Council's ongoing commitment to improving its financial position while supporting strategic investments. This result should give residents and stakeholders confidence that the district's long-term financial health has been a top priority and results are now being seen.

Overall, the 2024–25 financial performance reflects a year of prudent financial stewardship, effective decision-making and positive outcomes for the community. Council's careful management of income, expenditure and assets ensures the continued delivery of essential services, investment in infrastructure and another step towards a secure financial future for the District Council of Yankalilla.

Year in Review



2024-25 Budget & year-end results

A year of strong financial management

The 2024–25 financial year has been another year of careful and responsible financial management for the District Council of Yankalilla. Council finished the year in a stronger position than originally budgeted, reflecting higher revenues, prudent cost management and strategic investment decisions.

Revenue highlights

Council received slightly higher income than expected from rates, fines and user charges, including the continued operation of the Normanville Jetty Holiday Park and increased activity at the Rapid Bay Campground. Additional grant income, including the early receipt of the 2025–26 Financial Assistance Grant and other unbudgeted contributions, also supported Council's finances.

Cost management

Careful management of employee and operational costs contributed to savings. Several positions remained vacant during the year and underspends

were achieved across maintenance, operations, planning and fleet expenses. Finance costs were also lower due to reduced borrowing and interest rates.

Investments and assets

Council continued to invest in infrastructure and renewal projects, with some projects deferred or reclassified, such as the Blacker Road Bridge replacement and elements of the Range Road project. The value of Council's assets increased through the annual indexation of major asset classes, strengthening the balance sheet.

Key Financial Indicators

- **Operating Surplus:** Council achieved a small operating surplus of 0.18%, compared with a budgeted deficit of -6.77%, demonstrating better-than-expected operational performance.
- **Net Financial Liabilities:** Improved to 73.5% of operating revenue, compared with the budgeted 96.3%, reflecting higher income and lower liabilities.

- Asset Renewal Funding: Achieved 79.7% against a budget of 105.4%, showing continued investment in maintaining and renewing assets, with some delays due to project timing.

Overall, 2024–25 has been a year of strong financial stewardship, balancing operational needs, strategic investments and the long-term sustainability of Council services. These results position Council well as it looks to focus even more strategically on financial sustainability in the coming year.

Delivering on the 2024-25 Annual Business Plan & Budget

In 2024–25, Council focused on delivering the commitments outlined in the Annual Business Plan & Budget through targeted spending, careful prioritisation and steady progress across all areas of Council.

Delivery was achieved through collaboration across teams and in partnership with our community, regional partners and other levels of government - all integral to achieving shared outcomes for our district. From renewing local

roads to advancing sustainability initiatives and supporting local economic activity, Council's efforts remained anchored in sound long-term financial and asset management considerations.

This year also marked an important step in returning capital expenditure to a sustainable level that supports long-term success. Following a strategic financial decision in early 2024, a number of projects originally forecast for 2023–24 were paused and deferred to 2024–25. This deliberate staging was designed to ensure projects could be delivered successfully while maintaining a sustainable financial trajectory. As a result, many capital projects proposed for 2024–25 were already in the pipeline, with approval to proceed previously received from Council.

The Operating Projects (projects that are not capital in nature but do not form part of Council's business as usual and are considered and supported by Elected Members) included several initiatives intended to deliver cost savings, operational efficiencies and optimise service delivery.





Renewal Capital Projects

Blacker Road Bridge Replacement

After refining the project scope, a complete redesign of the project was undertaken to ensure the following key elements were delivered within the 2024–25 financial year.

Key design elements include:

- Retention and reinforcement of the existing headwall abutment structure using concrete-reinforced piled supports
- Construction of a new reinforced concrete deck, widened and realigned longitudinally to meet current Australian Standards
- Installation of scour protection works both upstream and downstream to improve structural resilience
- Provision of 3 box beam guard rails installed on both sides of the bridge for enhanced safety

The redesign provides a cost-effective, safe and durable bridge solution that preserves existing infrastructure while meeting modern design and compliance requirements.

The remaining project works for Blacker Road Bridge are on hold and remain listed as a future capital commitment.

A portion of this budget was reallocated in 2024–25 to the Forktree Road / Myponga Beach Road Slip Lane – see Renewal Capital Projects.

\$\$ Budgeted: \$460,619 | \$\$ Spent: \$67,106

Cygnets Place Road Renewal & Stormwater Management

The design phase for the Cygnets Road Renewal and Stormwater Management project has been completed. The project is currently on hold and was not funded in the 2024–25 Annual Business Plan & Budget but remains listed as a future capital commitment.

\$\$ Budgeted: n/a | \$\$ Spent: \$0
(project paused)

Finniss Vale Drive

In 2024–25, Council completed a successful tender process to engage engineering consultants for the road pavement and stormwater design of Finniss Vale Drive.

This work marks an important preparatory stage in the project, ensuring detailed and technically sound designs are in place to guide future construction and drainage improvements.

The design phase will inform cost estimates, staging and delivery planning for future works, supporting Council's commitment to improving road infrastructure and managing stormwater effectively across the district.

\$\$ Budgeted: \$45,000 | \$\$ Spent: \$52,937

Footpath Renewal

Council's Footpath Renewal program continued in 2024–25, improving pedestrian safety, accessibility and connectivity across key township areas.

Completed works included:

- Normanville Foreshore – upgrade from unsealed surface to a 3 metre wide asphalt path, connecting the zebra crossing and amenities building across the tennis courts
- Croser Street to Kemmis Street, Normanville – full footpath renewal
- Jetty Road Carpark Entrance, Normanville – new pathway connection across the tennis courts
- Main South Road, Yankalilla – new section from the pedestrian crossing to Bethel Road (Children's Centre driveway).

These upgrades enhance walkability and provide safer, more accessible routes for residents and visitors, supporting active transport and improving the amenity of public spaces across the district.

\$\$ Budgeted: \$75,000 | \$\$ Spent: \$73,709



Large Plant Renewal

A new Komatsu grader and an Isuzu MPR 75-190 truck were purchased and received, replacing ageing equipment within Council's works fleet to maintain operational efficiency and reliability. The outgoing grader was successfully auctioned, offsetting part of the replacement cost.

These renewals ensure Council's works team continues to have access to safe, modern and efficient machinery to deliver essential maintenance and infrastructure programs across the district.

\$\$ Budgeted: \$545,089 | \$\$ Spent: \$515,235

Range Road Renewal: Tapanappa Road to Parawa Road

Major renewal works were completed on Range Road, Parawa, ensuring this key freight and transport corridor continues to operate safely and efficiently.

The project included a full pavement and shoulder reconstruction, using an innovative cement

pavement stabilisation process that delivered a 48% reduction in greenhouse gas emissions compared with traditional full-depth granular pavement methods.

Additional improvements included the installation of stormwater infrastructure, such as new drivable headwall structures across crossover driveways, re-established swale drains and rock erosion protection with geotextile covering to improve water flow management.

The road was also widened to accommodate B-Double freight vehicles, maintaining the functionality and safety of the Southern Freight Corridor.

All longitudinal and horizontal gradients were designed in accordance with Australian Standards for a 100 km/h speed zone.

This renewal represents a significant investment in sustainable infrastructure, enhancing road performance, safety and environmental outcomes.

\$\$ Budgeted: \$1,150,000 | \$\$ Spent: \$1,124,743





Sealed Road Renewal

Council's Sealed Road Renewal program delivered several priority projects during 2024–25 to maintain road quality, safety and connectivity across the district.

Completed works included:

- Forktree Road – from Main South Road to Forktree Brewing (765 m)
- Intersection upgrades at Reservoir Road and Forktree Road
- Reservoir Road – approximately 1 km from Forktree Road - full-width seal
- Intersection of Main South Road and Forktree Road
- Range Road, Parawa – 1 km east from Parawa Road (300 m length, full-width seal)

These works also incorporated legislative maintenance requirements associated with the Tour Down Under, ensuring the network met event safety and operational standards.

The completed upgrades enhance surface quality, extend asset life and support safe and efficient movement throughout the region's sealed road network.

\$\$ Budgeted: \$330,000 | \$\$ Spent: \$345,275

Road Shoulder Maintenance

Council's Road Shoulder Maintenance program keeps road corridors safe and accessible.

In 2024-25 works on Forktree Road and Myponga Beach Road addressed edge deterioration and improved overall road safety.

These works form part of Council's ongoing commitment to maintaining transport infrastructure, supporting safer travel for residents, visitors and freight operators throughout the district.

\$\$ Budgeted: \$60,000 | \$\$ Spent: \$59,372

Unsealed Road Renewals

Council's Unsealed Road Renewal program continued throughout 2024–25, improving road safety, access and durability across the district's extensive rural network.

Renewal works were completed on Old Council Chambers Road, Sampson Road and Sorata Road, with larger sections of Hay Flat Road and partial works on James Track and Wild Dog Creek Road also delivered during the year.

These upgrades form part of Council's ongoing commitment to maintaining and renewing unsealed road infrastructure, ensuring reliable connections for residents, businesses and visitors across the region.

\$\$ Budgeted: \$600,000 | \$\$ Spent: 548,392

IT Server Replacement

The IT Server Replacement project was not included in Council's 2024–25 Annual Business Plan & Budget. However, funds were reallocated from the Enterprise Resource Planning (ERP) System Upgrade to replace ageing server infrastructure and operating systems, strengthening Council's core IT environment. The upgrades associated with the server replacement have delivered immediate improvements in stability, reliability and security, reducing operational technology-related risks and enabling Council's business continuity capability. These improvements also position Council for a smoother ERP transition and future technology needs.

\$\$ Budgeted: n/a | \$\$ Spent: \$111,422
(funds re-allocated)



Plug-in Hybrid Electric Vehicles (replace existing fleet)

The Plug-in Hybrid Electric Vehicle (PHEV) Fleet Replacement project was not included in Council's 2024–25 Annual Business Plan & Budget. However, to ensure Council could secure Fringe Benefits Tax exemptions during the year, PHEVs were purchased to replace existing fleet vehicles to improve efficiency and reduce emissions. This shift led to significant savings able to be realised and forecast through the life of these new assets.

The difference in trade-in costs was funded through higher-than-forecast income from the sale of other plant, ensuring the transition was cost-effective.

This investment modernises Council's vehicle fleet, supports sustainability and contributes to reduced fuel consumption and reduced operating costs across Council operations.

\$\$ Budgeted: n/a | \$\$ Spent: \$418,357
(offset via trade-in income)





Renewal Capital Projects Summary

Renewal Capital Projects Renewal Replacement	Budgeted	Actual Cost	Project Income	Off set by
Blacker Road Bridge Replacement	\$460,619	\$67,106		
Finniss Vale Drive Second Valley	\$45,000	\$52,937		
Footpath Renewal Program	\$75,000	\$73,709		
Large Plant Renewal	\$545,089	\$515,235		
Range Road Renewal - Tapanappa Rd - Parawa Rd	\$1,150,000	\$1,124,743		
Sealed Road Renewal	\$330,000	\$345,275		
Road Shoulder Maintenance	\$60,000	\$59,372		
Unsealed Road Renewal	\$600,000	\$548,392		
PHEV replacement fleet vehicles <i>funded by above forecast large plant trade-ins proceeds</i>	\$0	\$418,357	\$418,357	Capital Income
IT Server Replacement <i>re-allocated from ERP System Upgrade project</i>	\$0	\$111,422	\$111,422	Reallocation
TOTALS	\$3,265,708	\$3,316,548		

Capital Projects Renewal Replacement	Proposed future commitment
Blacker Road Bridge Replacement	\$340,000
Cygnet Place Road Renewal & Stormwater	\$350,000
Finniss Vale Drive Second Valley	\$800,000
Footpath Renewal Program	\$75,000
Hazardous area lighting & refit	\$20,000
Security / CCTV Upgrades	\$30,000
Tjilbruke Trail Marker Site Project	\$25,000
TOTALS	
The 7 projects above were considered for future funding commitments	\$1,640,000

New Capital Projects



Bridge Safety Upgrade (Guard Rails)

Design and scoping for the installation of guard rails were progressed, with quotations pending at the end of the financial year. No expenditure was recorded in 2024–25 and the capital works funding has been carried forward to 2025–26 to allow completion of the works.

\$\$ Budgeted: \$58,900 | \$\$ Spent: \$0
(project paused)

Enterprise Resource Planning (ERP) System Upgrade

This project was postponed to address critical IT infrastructure and hardware limitations that were affecting current operations and preventing full realisation of the new system's benefits. Following the identification of these issues, project funds were reallocated to upgrade core network and server infrastructure, establishing a stable foundation for system implementation.

Given that more than 2 years had passed since the original contract was signed, an internal and vendor project viability review was undertaken to reassess scope and deliverables. Council has since worked with the vendor to rescope the project and with these steps complete, the ERP System Upgrade has now resumed, positioning Council to modernise its business systems and enhance efficiency across core operations.

\$\$ Budgeted: \$150,000 | \$\$ Spent: \$0
(funds re-allocated)

New Plant Purchases

In 2024–25, Council purchased a new footpath sweeper to support improved maintenance and presentation of township areas.

The new equipment increases efficiency and supports cleaner, safer and more accessible public spaces across the district.

\$\$ Budgeted: \$35,112 | \$\$ Spent: \$38,136

Pioneer Wall at Bullaparinga

In 2024–25, Council staff worked with the Bullaparinga Community Group, Delamere Action Group and Yankalilla District Historic Society to progress the Pioneer Wall project. Concept options were developed and a consensus was reached to proceed with a staged approach.

Stage One began in 2024–25 with the identification of historic graves and purchase of plaques for the individual plots at the Pioneer Wall. Remaining project funds have been carried forward to 2025–26 to support the next phase of works – Stage Two will consider a memorial-style structure, subject to further consultation.

\$\$ Budgeted: \$25,000 | \$\$ Spent: \$2,992

Carrickalinga to Normanville Multi-Use Path (Stage 3)

The project was not funded in 2024–25; however, the Council has committed to supporting it in the future.

\$\$ Budgeted: n/a | \$\$ Spent: \$0
(project paused)

Township Sealing Program - Design

In 2024–25, Council undertook detailed design work for priority unsealed roads in Carrickalinga and Normanville under the Township Sealing Program. Final Issued for Construction (IFC) drawings and cost estimates were received for Burnard Street and Barton Crescent in Normanville and Gulf Close and Petrel Close in Carrickalinga.

Design revisions were made to improve environmental outcomes, incorporating natural stormwater treatment and erosion control measures, particularly at Gulf Close and Petrel Close. The Burnard Street design was expanded to integrate the full length of the street within the broader stormwater plan, enabling a staged delivery approach.



These shovel-ready designs ensure projects are costed, coordinated and ready for construction when funding becomes available.

\$\$ Budgeted: \$35,000 | \$\$ Spent: \$41,549

Automated External Defibrillator Installation Program

The Automated External Defibrillator (AED) Installation Program was not included in Council's 2024–25 Annual Business Plan & Budget. However, following the introduction of new legislation requiring the installation of AEDs in key community locations, Council initiated the program during the financial year.

Four AED units were installed at the Rapid Bay Cricket Club, Yankalilla CFS, Yankalilla Historical Museum and the Yankalilla Community Garden to improve emergency response capacity across the district.

An adjustment was made in Budget Review 3 (BR3) to accommodate the new legislative requirement, with partial grant funding of \$4,000 received to offset costs.

This project enhances public safety and community resilience by ensuring lifesaving equipment is readily available in high-use community facilities.

\$\$ Budgeted: n/a | \$\$ Spent: \$10,630

Forktree Road / Myponga Beach Road Slip Lane

The Forktree / Myponga Beach Road Slip Lane project was not included in Council's 2024–25 Annual Business Plan & Budget. However, following a review of capital works priorities, Council reallocated funds from the Blacker Road Bridge Replacement project when it became clear that the bridge works could not be completed within the financial year.

This reallocation enabled Council to retain and claim grant funds originally allocated to the

Blacker Road Bridge Replacement, ensuring the funding opportunity was not lost while that project was paused. The decision allowed the slip lane project to progress as a strategic use of available resources.

\$\$ Budgeted: n/a | \$\$ Spent: \$111,135
(re-allocated funds)

EV Charging Station

The EV Charging Station project was not included in Council's 2024–25 Annual Business Plan & Budget but was incorporated into the Plug-in Hybrid Electric Vehicle (PHEV) business case.

During the year, Council purchased a dual electric vehicle charger to support the transition to a more sustainable fleet and provide the necessary charging infrastructure for newly acquired PHEVs.

\$\$ Budgeted: n/a | \$\$ Spent: \$10,675
(re-allocated funds)





New Capital Projects Summary

New Capital Projects			
New Upgrade	Budgeted	Actual Cost	Off set /funded by
Bridge Safety Upgrade - Guard Rails	\$58,900	\$0	Carried Forward
ERP System Upgrade	\$150,000	\$0	Reallocated
New Plant Purchases	\$35,112	\$38,136	
Pioneer 'Wall' at Bullaparinga Cemetery	\$25,000	\$2,992	
Township Sealing Program - Design work	\$35,000	\$41,549	
Automated External Defibrillator Installations	\$0	\$10,630	
Forktree / Myponga Beach Roads Slip Lane	\$0	\$111,135	Grant
EV Charging Station	\$0	\$10,675	
TOTALS	\$304,012	\$215,117	

New Capital Projects New Upgrade	Proposed future commitment
Bridge Safety Upgrade - Guard Rails	\$58,900
ERP System Upgrade	\$150,000
Carrickalinga - Normanville Multi-Stage Path	\$158,875
TOTALS	
The 3 projects above were considered for future funding commitments.	\$367,775

Operating Projects



Bridge Maintenance

During 2024–25, planning and development for Myponga Beach Bridge maintenance works were completed. The works are scheduled for completion in 2025–26 and will include the replacement of decking structures and bolted timbers.

\$\$ Budgeted: \$82,000 | \$\$ Spent: \$0

Free Leisure Equipment Hire

In 2024–25, key upgrades were undertaken to enhance the Free Leisure Equipment Hire Program.

Maintenance of the events trailer ensured continued support for community events and activations across the district. The Bike Hire Program was revitalised to encourage active transport, healthy lifestyles and visitor exploration along the Fleurieu Coast.

Essential repairs and servicing were also completed on the all-terrain mobility equipment, including the MT ePush and eTrikes, ensuring safe and reliable access for people of all abilities to enjoy coastal trails and outdoor experiences.

Together, these improvements strengthened Council's commitment to inclusive recreation and promoted active, accessible ways for residents and visitors to connect with the region.

\$\$ Budgeted: \$1,600 | \$\$ Spent: \$1,582

Strategic Community Plan: VISION 2030

In 2024–25, Council completed a full review and realignment of the District Council of Yankalilla Strategic Community Plan: VISION 2030, ensuring continued relevance to community priorities and legislative requirements. The review was undertaken using 100% internal resources, demonstrating Council's capacity to deliver strategic planning effectively in-house.

This update refined Council's Strategic Pillars, Priorities and Initiatives and considered Indicator

of Change to allow for closer tracking of progress against the Plan. The revised Plan aligns with emerging challenges, local opportunities and the next phase of Council's strategic management framework. It provides a clear roadmap to guide decision-making, investment and service delivery through to 2030.

\$\$ Budgeted: \$1,000 | \$\$ Spent: \$900

Accelerated Tree Trimming Program

Council's Tree Trimming Program continued as an essential year-round responsibility in 2024–25. Works were prioritised based on safety, visibility and maintenance requirements, ensuring roadside and township vegetation was managed effectively within the allocated annual budget.

The program focused on trimming vegetation to maintain safe sightlines, clear access for vehicles and pedestrians and protection of public infrastructure. While demand for maintenance often exceeds available resources, works were scheduled strategically to achieve the best outcomes across the district. This ongoing program helps maintain the safety, amenity and accessibility of local roads.

\$\$ Budgeted: \$10,000 | \$\$ Spent: \$15,024





Conservation Made By Nature

In 2024–25, Council’s Coastal Conservation Officer, in partnership with Green Adelaide and the District Council of Yankalilla, delivered on-ground environmental works guided by the Southern Fleurieu Coastal Action Plan and supported community participation in local conservation efforts.

Restoration activities continued at the key Firewise grant-funded sites at Cape Jervis and Normanville, focusing on improving biodiversity through the use of less flammable native plant species. The program concentrated on summer-active native grasses, grown at the Fleurieu Coast Community Nursery and planted across these sites to enhance ecological resilience and fire safety.

During the year, existing native grass areas were strengthened and additional direct seeding was completed to expand native vegetation cover. These works contribute to healthier ecosystems, improved fire preparedness and stronger community stewardship of the district’s natural landscapes.

\$\$ Budgeted: \$30,000 | \$\$ Spent: \$30,354



Arts & Creativity

Council continues to champion local creativity through the Arts & Culture Advisory Group and the Arts & Creativity Quick Response Grant Program. In 2024–25, 8 local projects received grants totalling \$8,204, helping artists and community groups bring their creative ideas to life – from performances and exhibitions to small infrastructure upgrades and public art installations.

While Council’s financial contribution is modest, the program’s impact is significant. These grants help unlock creative potential, foster community participation and provide opportunities for artists to share their work locally.

By supporting creative expression in all its forms, Council continues to strengthen community connection, encourage collaboration and celebrate the cultural identity that makes the Fleurieu Coast such a vibrant and distinctive place to live.

\$\$ Budgeted: \$13,000 | \$\$ Spent: \$10,998

Community Grants

Promoted through local networks, ‘In the Loop’ and Council’s digital platforms, the program supports community-led projects and events that strengthen local connection, creativity and participation.

In 2024–25, Council’s Community Grant Program received 16 applications which combined, totalled \$31,567, exceeding the program’s \$15,000 allocation.

Following a thorough assessment process, 11 projects were selected for funding, with some receiving full support and others partial assistance.

The initiative continues to empower community groups to bring their ideas to life, build local capacity and deliver meaningful outcomes across the district through small grants that create a big impact.

\$\$ Budgeted: \$15,000 | \$\$ Spent: \$14,020



Economic Development Strategy Implementation

Implementation of Council's Economic Development strategy continued throughout 2024–25, focusing on building a strong, resilient and diverse local economy. Council worked collaboratively with regional partners to deliver training and support programs that strengthened local business capacity and resilience, while promoting agricultural sustainability and diversification across the district.

Efforts to embrace geotourism continued, enhancing the Fleurieu Coast's natural and cultural heritage experiences. Council also partnered in initiatives such as the Regional Study Hub and AgFest, supporting local career pathways and expanding access to tertiary and vocational education opportunities within the region.

Engagement with industry groups and the broader business community commenced to inform the development of the next iteration of the Economic Development Strategy, ensuring that future priorities align with local strengths and opportunities.

\$\$ Budgeted: \$15,500 | \$\$ Spent: \$10,077

Fleurieu Coast Community Nursery & Revegetation

The Fleurieu Coast Community Nursery is managed by Council's Coastal Conservation Officer in collaboration with Green Adelaide, the Fleurieu Environment Centre and the District Council of Yankalilla. Volunteers from the Fleurieu Environment Centre undertake plant propagation for community, Council and State Government revegetation programs, with a focus on priorities identified in the Southern Fleurieu Coastal Action Plan.

During 2024–25, the Nursery continued to focus on Firewise plant propagation, building on previous grant-funded work that promotes biodiversity and community safety through the use of less flammable, locally native species. A second key focus was producing sand dune restoration plants for the 'Our Plover Coast' project, which supports the improvement of dune profiles and the protection of Hooded Plover nesting habitats.

\$\$ Budgeted: \$25,000 | \$\$ Spent: \$22,672

Major Events and Festivals Sponsorship

In 2024–25, Council's Major Events and Festivals Sponsorship program continued to support events that celebrate local culture and heritage, strengthen community connection and attract visitors who contribute to the local economy. Event organisers were able to apply for sponsorship or in-kind assistance to deliver high-quality, well-managed events across the district.

Although reduced program funding limited the total number of events Council could support compared with previous years, several key events received financial or in-kind assistance, including the Normanville New Year's Eve Pageant, Festival Fleurieu and the Yankalilla Classic Motor Show. Council also proudly supported the prestigious Tom Quilty Gold Cup horse endurance event, which drew more than 1,200 participants from across Australia to Wirrina for a two-day competition.

Beyond direct funding and support, Council contributed to event success through marketing and promotion, temporary signage, permits and licensing advice, waste management and the loan of event equipment.

By supporting events of all sizes, Council contributes to enriching community life and attracting visitors during off-peak and shoulder seasons to support local businesses, creating significant economic returns for the district.

\$\$ Budgeted: \$5,000 | \$\$ Spent: \$5,000

Myponga Memorial Community Centre & Yankalilla Memorial Park Sport Facilities

In 2024–25, Council provided annual grants of \$25,000 each to the Myponga Memorial Community Centre and Yankalilla Memorial Park sporting facilities, recognising their vital role as hubs for local sport, recreation and community life.

Council's financial support assists with the ongoing maintenance and operation of these facilities and acknowledges the dedication of the volunteers and community groups who manage and use them year-round.

Through this ongoing investment, Council encourages active living and helps sustain these facilities as an integral part of the district's social fabric.

\$\$ Budgeted: \$50,000 | \$\$ Spent: \$50,000

On Demand Transport - CHSP

In 2024–25, Council's Community Home Support Program (CHSP) – On Demand Transport continued to deliver essential transport services for older residents across the district. Jointly funded by the Federal Government and Council, the program supported 487 active clients, completing 1,431 individual return trips and travelling 137,926 kilometres over the year — an average of nearly 11,500 kilometres each month.

The CHSP fleet transported 1,600 clients to destinations including Victor Harbor (418 trips), Flinders Medical Centre (293), Adelaide and surrounds (196), Noarlunga Hospital (57) and other locations such as Morphett Vale, McLaren Vale and Seaford (114), as well as 353 local appointments. In total, 3,808 service deliveries (drop-offs and pickups) were completed.

Delivered by Council's CHSP Team, the service manages bookings, participant registrations, a fleet of 5 vehicles, a pool car and 37 volunteer drivers. During the year, the team also assisted 481 clients to register with the My Aged Care program.

The CHSP continues to bridge the gap left by limited public transport options, keeping older residents connected, supported and independent while achieving record results in drives and kilometres delivered.

\$\$ Budgeted: \$15,000 | \$\$ Spent: \$11,904



Festival Fleurieu

Festival Fleurieu returned in April 2025 for its 11th biennial celebration, uniting southern Fleurieu communities in a vibrant nine-day showcase of arts, culture and connection.

The Fleurieu Coast Visitor Centre played a key operational and support role, contributing \$10,000 to support local artists and new experiences, managing ticketing for 18 events and processing 484 bookings. Multiple booking options, online, in-person and by phone, ensured a smooth experience for attendees and organisers. The Centre also promoted the festival through social media, its website and on-site displays, hosted and

sold local artworks and shared attendee data with organisers to assist in event delivery. A standout feature of the 2025 program was the two-day children's story and illustration event with author Mem Fox, which drew families from across the region.

The 2025 festival once again demonstrated the power of the arts in bringing communities together, strengthening regional identity, supporting the local creative sector and generating valuable economic and social benefits for the district.

\$\$ Budgeted: \$10,000 | \$\$ Spent: \$10,000



Year in Review



Operating Projects Summary

Operating Projects	Budgeted	Actual Cost	Off set by
Bridge Maintenance	\$82,800	\$0	Carried forward
Free Leisure Equipment Hire	\$1,600	\$1,582	
Strategic Plan Review 2025-29	\$1,000	\$900	
Accelerated Tree Trimming Program	\$10,000	\$15,024	
Coastal Conservation - Made By Nature	\$30,000	\$30,354	
Community, Arts & Creativity Program	\$13,000	\$10,998	
Community Grants Program	\$15,000	\$14,020	
Economic Development Strategy Implementation	\$15,000	\$10,077	
FC Community Nursery & Revegetation Program	\$25,000	\$22,672	
Major Events & Festivals Sponsorship	\$5,000	\$5,000	
Yankalilla & Myponga Sporting Facilities	\$50,000	\$50,000	
CHSP - On Demand Transport	\$15,000	\$11,904	
Festival Fleurieu	\$10,000	\$10,000	
TOTALS	\$273,400	\$182,531	

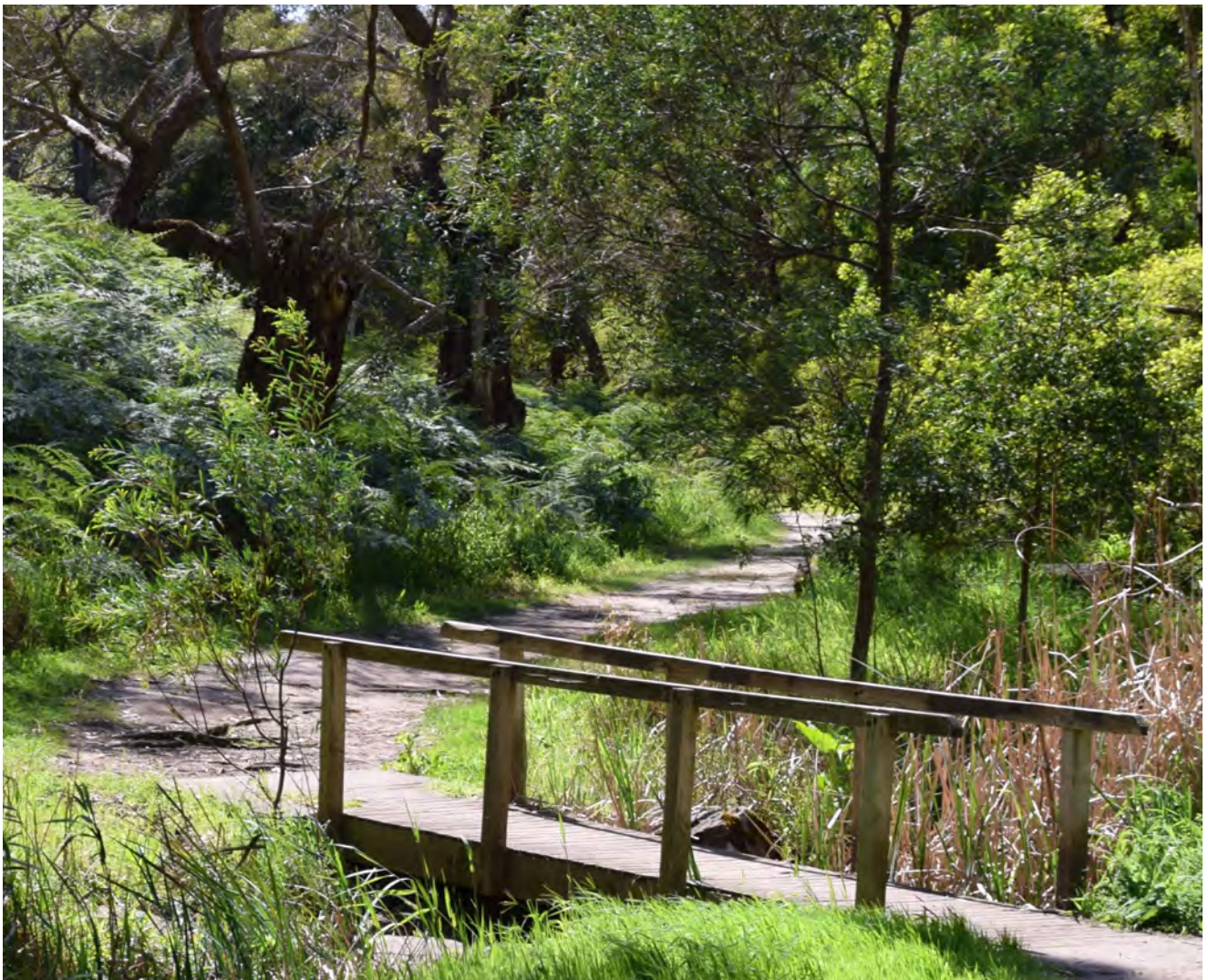
Operating Projects	Proposed future commitment
Bridge Maintenance	\$85,000
Cultural Projects - Reconciliation Action Plan	Yes
Former Wesleyan Cemetery site clean-up works	Yes
The War on Waste - LEAPing away from Ag Plastics	\$9,000
Cemetery Plot Space	\$21,576
Green Waste Trial	Yes
TOTALS	\$115,576



Our Council

As the tier of government closest to the community, Council helps shape the places where people live, work and visit, ensuring residents and visitors alike can go about their daily lives with ease and connect with nature and each other at every opportunity. We connect local needs with higher-level strategic planning, deliver essential services and infrastructure and guide the district's growth and change in a sustainable way, influencing what we can and pulling the right levers to achieve the best outcomes for our community.

In a regional setting like ours, the importance of local government is magnified. The District Council of Yankalilla encompasses rural, natural and coastal landscapes and diverse local communities, each with a unique sense of place. Council's work spans local representation, place stewardship, community services, infrastructure delivery, planning and regulation – balancing the day-to-day needs of the community with long-term sustainability.



Council's long-term sustainability

Achieving long-term sustainability means balancing the services we deliver, the assets we manage and the resources we rely on to fund them. For the District Council of Yankalilla, this balance is essential to ensuring our community remains well supported, connected and resilient into the future.

The Essential Services Commission of South Australia (ESCOSA) defines financial sustainability as the capacity to balance income and expenditure, manage liabilities responsibly and invest in assets in a way that can be sustained over time (ESCOSA, Local Government Financial Sustainability, 2023).

Sustainable service delivery begins with understanding what the right mix of services is and at what level they need servicing across our district – a region of dispersed, but connected townships, vast rural and natural landscapes and a diverse local economy. Council's focus is on delivering well-managed, reliable services that reflect local needs and are supported by infrastructure able to adapt to changing expectations, technologies and patterns of use.

Our \$140 million asset base underpins this work. Through the Asset Management Roadmap, Council is strengthening how assets are planned, maintained and renewed – linking condition data, service levels and lifecycle planning directly to budgeting and decision-making.

Financial sustainability ties these efforts together. With disciplined planning, responsible debt management and strong governance, Council is creating the stability needed to maintain essential services and invest sustainably in our district's future.

Service delivery

Delivering the right services in the right way is what makes service delivery in local government truly sustainable. In a regional setting, service delivery goes beyond maintaining the basics, it's about ensuring that our community has access to well-managed, reliable and appropriate services that reflect both local needs and our district's unique circumstances.

From waste management, roads and open spaces to libraries, community programs and regulatory services, Council's service footprint is broad and diverse. Much of this work relies on existing servicing infrastructure that has evolved over decades – infrastructure that must now adapt to changing expectations, technologies and population patterns. Understanding what effective and sustainable service delivery looks like for our district, both now and into the future, is a key part of our ongoing planning and review.

Meeting these needs cannot be achieved alone. It requires partnership – with our community, who help us understand local priorities and with other levels of government, whose investment and collaboration enable us to deliver services that truly meet the need on the ground. Together, we can ensure that our region continues to be well supported, connected and cared for into the future.

Infrastructure & asset management

The District Council of Yankalilla manages a diverse portfolio of community assets valued at over \$140 million. Maintaining these assets at a sustainable level requires balancing community expectations, legislative requirements and available financial and operational resources. Assets are grouped into classes, each with detailed information such as age, location, usage, useful life and residual value.

To strengthen financial sustainability and better align asset management with long-term planning, Council has developed an Asset Management Roadmap. This Roadmap provides a staged approach to lift asset management maturity by linking condition audits, valuations and Asset Management Plans (AMPs) directly to Council's budgeting and operational planning. Key steps include establishing a baseline of asset maturity, prioritising foundational tasks such as condition assessments, defining service levels for high-value or high-risk assets, aligning asset data systems across the organisation and embedding asset planning into day-to-day operations. Progress is monitored quarterly by the Asset Management Working Group and integrated into Council's Strategic Management Framework.

During 2024–25, Council made significant progress in reviewing and consolidating AMPs. Condition audits and revaluations were commenced for key infrastructure, providing updated data to support capital works programming, maintenance scheduling and workforce planning. The Summary Asset Management Plan, prepared in 2025–26, consolidates these efforts, providing a clear, organisation-wide view of asset priorities and lifecycle management. While some asset classes, such as Plant, Furniture and Equipment, are yet to be formally documented, these gaps are being addressed as part of a structured improvement program.

Council's asset management and financial practices are closely integrated. Data from the asset register, service levels, maintenance history and projected demand flows directly into the Long-Term Financial Plan (LTFP) and Annual Business Plan, ensuring that investment decisions are evidence-based and financially sustainable. Systems such as Conquest support the management and reporting of asset and financial data, enhancing transparency and decision-making capability.

Looking ahead, Council remains committed to improving asset management practices across all asset classes. Key priorities include defining service levels, standardising asset categorisation, consolidating data into a single corporate asset register and implementing a rolling review cycle for all AMPs. These initiatives, combined with financial sustainability measures such as debt reduction, strategic financial workshops and the 3-Year Mid-Term Financial Plan, provide a robust framework to ensure that Council can maintain, renew and invest in assets without compromising essential services.

Through these efforts, Council is strengthening the link between infrastructure planning and long-term financial sustainability, ensuring that community assets continue to support the wellbeing, safety and quality of life for all residents—both now and into the future.





Financial sustainability

In 2022, the Essential Services Commission of South Australia (ESCOSA) identified the District Council of Yankalilla as being “at risk of financial unsustainability,”. This reflected challenges including operating deficits, infrastructure pressures and the need to balance competing priorities across services, assets and long-term planning.

Recognising this, Council has adopted a strategic and disciplined approach to strengthen financial sustainability while continuing to meet community expectations.

Key initiatives over the past 2 years include:

- **Strategic Financial Sustainability Workshops:** A series of collaborative sessions with Elected Members and the Executive Leadership Team, designed to assess priorities, funding capacity and long-term financial implications of key projects.
- **3-Year Mid-Term Financial Plan:** Introduced to bridge the gap between the annual budget and the 10-year Long-Term Financial Plan (LTFP), allowing projects to be staged for success, paused or deferred where necessary, without compromising essential services.
- **Long-Term Financial Planning:** The LTFP continues to serve as a critical tool for guiding informed and responsible decision-making, ensuring that financial and strategic priorities remain aligned with community needs. While developing the 2025-26 Annual Business Plan & Budget, the 2025-2035 LTFP was updated and produced as a detailed standalone document to provide clear and detailed explanations on how Council plans for a 10-year horizon.
- **Asset Management Planning Roadmap:** Council has developed a comprehensive Roadmap to guide the strategic management of its assets. This Roadmap establishes a clear, staged approach beginning with condition

audits, followed by asset valuations and culminating in the preparation or update of Asset Management Plans (AMPs) with sufficient detail to inform both budgeting and operational planning. This structured process will support Council to make well-informed, transparent decisions about maintaining, renewing and investing in assets, supporting long-term financial sustainability while continuing to deliver essential services to the community.

- **Debt reduction:** Council has made strong progress in managing and reducing debt responsibly. Over the 2024–25 financial year, total borrowings decreased from \$14.95 million to \$13.53 million, reflecting both scheduled repayments and careful financial management. This achievement reflects disciplined budgeting, strategic project planning and close collaboration with the Local Government Finance Authority (LGFA), which provides tailored financial advice and support for sustainable borrowing decisions. The full review of the LTFP and introduction of the 3-Year Mid-Term Financial Plan have also enabled Council to prioritise projects, stage capital works and align expenditure with long-term capacity.
- **Governance and reporting enhancements:** Strengthened financial governance and reporting practices now provide improved transparency and support well-informed Council decisions.
- **Community engagement:** Extensive consultation with the community, including workshops and forums, ensures residents' priorities and feedback are reflected in budget and planning decisions.
- **Financial Sustainability Pilot Project (FSPP):** Council was one of 5 South Australian councils selected to participate in the FSPP, working closely with the LGFA to refine financial

planning, identify sustainable service levels and build capability in long-term financial management. This collaboration provides access to specialised financial expertise, insights and modelling tools that directly support Council's strategic objectives.

These initiatives have delivered tangible progress, including improved operating results, more disciplined project planning and strengthened decision making frameworks. By aligning financial planning with strategic objectives, engaging the community and leveraging innovative tools and partnerships such as the LGFA, Council is building a solid foundation for long-term financial sustainability.

Looking ahead, Council remains focused on delivering essential services, maintaining and renewing assets responsibly, managing debt and continuing the work started through the Strategic Financial Sustainability Workshops and FSPP participation. These actions ensure that the District Council of Yankalilla remains financially sustainable and able to provide the services and infrastructure our community relies on today and into the future.

What are council rates?

Council rates are property taxes based on the value of land and property and determined by a process that follows state government legislation. Councils in South Australia collect rates to fund essential services and facilities for their communities, including infrastructure renewal, community programs and the maintenance of parks and reserves.

Almost 70 per cent of council revenue comes from rates, which fund around \$27 billion worth of public assets across the state.

In South Australia, almost all property owners, whether residential, agricultural or commercial, are required to pay rates to their local council. Additional local government funding is provided through state and Australian Government grants, as well as fees and charges.

How are council rates calculated in SA?

To calculate Council rates, Council first decide on the services, infrastructure and programs to deliver in the financial year ahead. Setting this program of spending is used to work out the total expenditure for the year and how much income is required to be collected through rates.

Determining total rates income: To determine the total rates Income, Council first looks at income sources other than rates, like government grants and fees and charges and subtract this figure from the total expenditure. The remaining figure is the amount of money that needs to be raised through rates. This is called the total rates income.

Calculating the rate in the dollar: The rate in the dollar is a calculation used by Councils in SA to distribute the total rates income required proportionately across all properties within a council area. The capital value of property – set by the state’s Valuer General (VG) – is used to work out how much each ratepayer will contribute.

To calculate the rate in the dollar the total rates income is divided by the total capital value of all properties in the council area. The rate in the dollar figure is then multiplied by the capital value of an individual property to determine the rates that each property owner needs to pay. The type of property – such as a home (residential), business (commercial, primary production, etc.) or vacant land – also affects the way rates in individual property rates are calculated.

The rate in the dollar calculation ensures that Councils only collect the rates revenue required to fund the total rates income set out in the Budget, even if capital property values fluctuate. The income budgeted to come from rates is the very last piece of Councils budgeting process and is calculated after all other income and expenditure components are known.

The proportionate distribution of contribution to Council rates means that individual rates bills are significantly influenced by changes in capital

value in a single financial year and will vary from property to property.

Council also applies a minimum rate – which in 2024-25 was \$1,100 – to ensure that lower value properties aren’t creating a ‘shortfall’ income that is covered by the remaining ratepayer base, when there is equitable access to the broad benefit that Council’s programs and assets provide to the community. Council sets the minimum rate at a level they see as fair.

Rates capping and rebates: If your rates increase by more than 20% when compared to the previous year (where the increase isn’t because of development or capital works), then your rates will be capped at the 20% increase.

Primary production properties greater than 35 hectares (not owned by government bodies and not valued on a notional basis) receive a 9% rebate to reduce rates in recognition that this industry is our largest contributor to the district’s economy.

What do the rates DCY collects 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 support the local economy.

Grant funding remains an income stream for Council, however getting a fair share for the district can be challenging 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, which puts an additional load on our infrastructure and services.

Council rates contribute to maintaining and improving infrastructure and services, as well as delivering projects that contribute to pride of place in the hearts and minds of locals and visitors alike.

Calculating rates - an example

Council budgeting (from 2024-25)

Required revenue (income) from rates	\$14,414,156
Capital value (for the purpose of rating)	\$3,817,033,669
Revenue divided by capital value	0.003742 – this is the general rate in the dollar

Individual charges – illustrative example for a residential ratepayer

Capital value of a property (Valued by the SA Valuer General)	\$700,000
Rate in the dollar	0.003742
Rates charged	\$2,643.40

Calculation based on the district's total capital value in 2024-25:

Required rates income	\$14,414,156
Total capital value	÷ \$3,817,033,669
Rate in the dollar	= 0.003742

Elector representation & wards

The District Council of Yankalilla is accountable to the district's ratepayers and residents for the planning, direction and management of resources to meet the present and future needs of our community. To ensure that decision-making reflects the voices of people across our diverse district, Council operates under a ward structure that supports fair and balanced representation.

Our district is divided into 2 wards – Light Ward and Field Ward – each representing the places, communities and lifestyles that make up our region. Light Ward has 5 Elected Members, representing approximately 60 per cent of the district's population and includes the townships of Yankalilla, Normanville and Carrickalinga. Field Ward has 4 Elected Members, representing the remaining rural and coastal communities extending north to Myponga, east to Inman Valley and south to Cape Jervis.

Together, the 9 Elected Members – 8 ward members and one Mayor – form the governing body of Council. They work collectively to make decisions that balance local priorities with the long-term interests of the whole district.

Until now, the Mayor has been elected by the body of Council from among themselves. However, under recent legislative changes, from the 2026 Council elections, the Mayor will be elected directly by all voters in the district, bringing Yankalilla in line with other South Australian councils. Council will retain its two-ward structure – Light Ward and Field Ward – with the same number of Elected Members. The popularly elected Mayor will be additional to the ward members, increasing the total number of Elected Members to ten from 2026 onwards.



Elected Members in 2024-25

Local government elections in South Australia are held every 4 years and are coordinated by the Electoral Commission of South Australia (ECSA). Once elected, Elected Members serve a four-year term, providing strategic leadership and decision-making on behalf of their constituents until the next periodic election.

From time to time, changes may occur within the membership of Council between general elections. Vacancies can arise through resignations and unforeseen circumstances. In such cases, a supplementary election is held to ensure continued community representation.

Where a vacancy arises within 12 months of a supplementary election, a countback process may instead be applied. This process uses the results of the most recent election to identify the next eligible candidate based on voter preferences, ensuring continuity and fairness in representation.

Following the casual vacancy triggered by Councillor Bill Verwey’s resignation in March 2024, a supplementary election was held and finalised in July 2024. Councillor Karin Hatch was elected in Light Ward and commenced in August 2024.

A subsequent vacancy in Light Ward was triggered in September 2024 following the resignation of Councillor Glen Rowlands. A countback process was undertaken in accordance with legislative requirements, resulting in the election of Councillor Shane Grocke, who commenced in November 2024

Light Ward	Field Ward
Wayne Gibbs	Darryl Houston Mayor
Tim Moffat	David Olsson Deputy Mayor
Davina Quirke	Lawrence Polomka
Glen Rowlands (resigned SEPT 2024)	Simon Rothwell
Karin Hatch (commenced SEPT 2024)	
Shane Grocke (commenced NOV 2024)	



Wayne Gibbs



Tim Moffat



Glen Rowlands



Davina Quirke



Karin Hatch



Darryl Houston



David Olsson



Lawrence Polomka



Simon Rothwell



Shane Grocke

Representation quotas

In accordance with Section 12(4) of the *Local Government Act 1999 (SA)*, Councils are required to undertake a comprehensive review of their elector representation at least once every 8 years to ensure fair and effective representation.

Council completed a Representation Review in 2024–25, making only minor adjustments to the existing structure. These changes will take effect at the next Local Government Election, scheduled for November 2026.

The representation quota, calculated by dividing the number of electors by the number

of councillors, ensures equity across wards.

Yankalilla's current quota of 1:539 means each Elected Member represents approximately 539 electors, a ratio consistent with similar rural councils and comfortably within the benchmark range for councils of a similar size.

Maintaining balanced quotas supports effective governance and ensures every elector's vote holds comparable weight across the district.

Council's next Representation Review is due in 2032–33.

Council	No of Electors	Mayor or Chairperson	No of Councillors	No of Wards	Quota
Barunga West	2118	Chairperson	9	1	235
Ceduna	2397	Mayor	9	1	266
Goyder	3204	Chairperson	7	4	457
Kangaroo Island	3890	Mayor	10	1	389
Kingston	1946	Mayor	8	1	243
Lower Eyre Peninsula	4080	Chairperson	7	1	582
Mount Remarkable	2208	Chairperson	7	2	315
Peterborough	1293	Mayor	9	1	143
Southern Mallee	1326	Chairperson	7	1	189
2195	2105	Mayor	7	1	313
Yankalilla	4852	Chairperson	9	2	539

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



Council services at a glance

Council 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 by what we do!



Infrastructure & Asset Management

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



Tourism Marketing, Visitor Services & Events

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



Regulatory Compliance & Parking

Dog and cat management, outdoor dining, nuisance and litter control, parking and community safety patrols.



Waste & Recycling

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



Library Services

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



Transport

Community transport services and 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, waste-water systems, water quality, sanitation, swimming pools/spas, vermin control.



Planning & Development

Land use planning, planning and building assessments, land division applications, compliance and enforcement.



Community Facilities

Maintaining and enhancing the facilities used by the community and the places they gather.



Emergency Planning

Fire prevention, regional bush-fire management plan, local and zone emergency management plans and disaster preparedness.



Customer service & Information

Community requests, triaging and directing all queries, providing after-hours call centre and community information.



Economic Development

Supporting business development and business-to-business connection.



Administration

Records management, FOI requests, Council and committees support, maintaining the electoral roll, Governance and policy alignment.



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, human resources, organisational development, information technology and communications.



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.



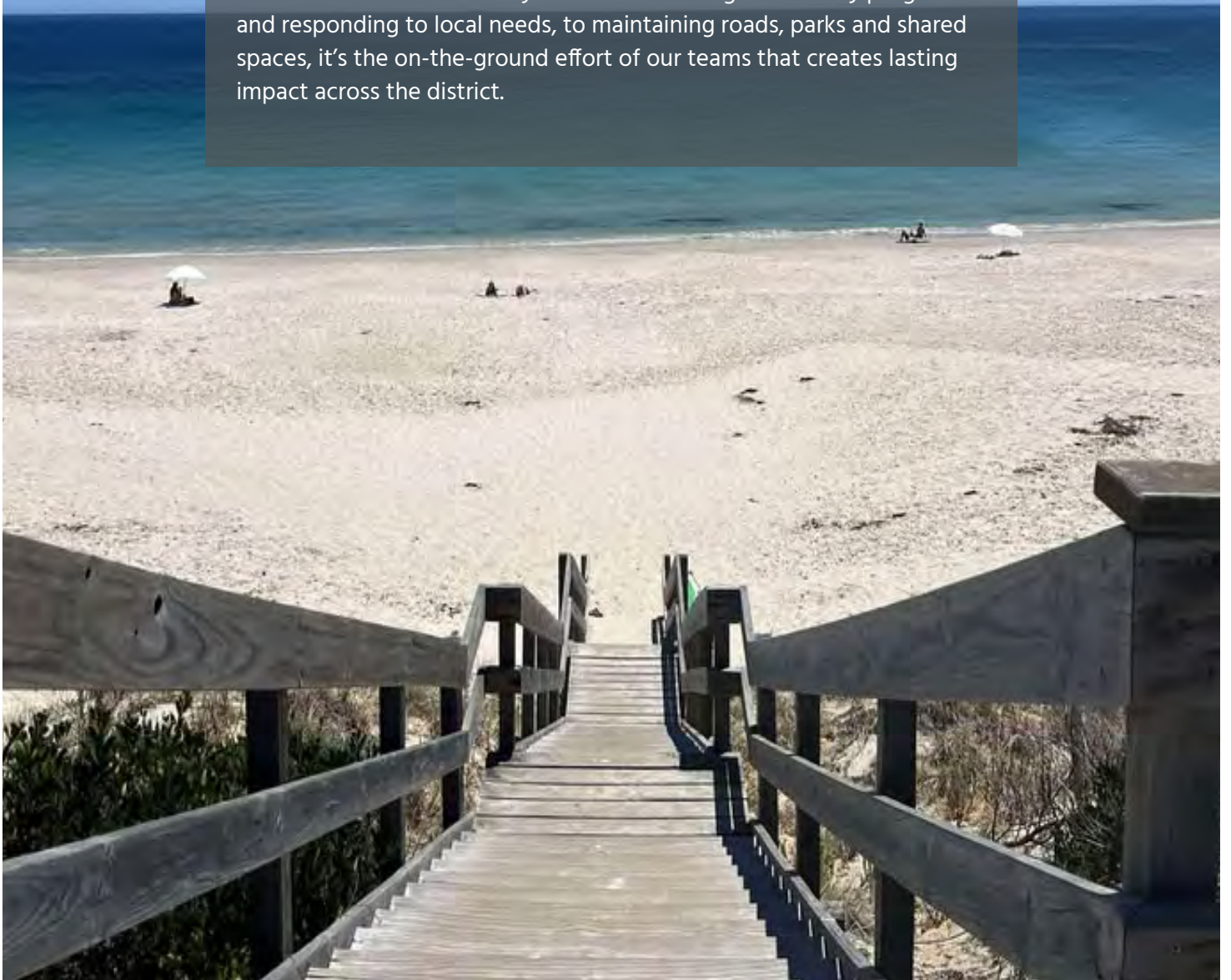
Community Development

Grant programs, community project support, connections in community, advocacy on behalf of the community.

Local Actions. Big Impacts.

The District Council of Yankalilla has a team of dedicated individuals 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 skill sets to deliver the services and programs that meet the needs of our community. From coordinating community programs and responding to local needs, to maintaining roads, parks and shared spaces, it's the on-the-ground effort of our teams that creates lasting impact across the district.



Economy & Community



Economy & Community is Council’s connection with people and business – supporting economic opportunity, community vitality and local pride, keeping a finger on the pulse of opportunity and connecting to the levers of higher levels of government and other organisations that add value to community initiatives. It’s where growth meets belonging, where visitors become advocates and where community ideas turn into real outcomes.

Through tourism marketing, visitor services, events and community programs, the team helps showcase the best of the Fleurieu Coast to the world while strengthening the sense of place that locals call home. Economic development initiatives encourage business growth and investment, supporting a resilient local economy and a thriving network of connected townships.

At the same time, the department’s community-facing roles coordinate local projects, manage

volunteers, deliver the CHSP On Demand Transport program and operate the Library, all of which ensures that residents of all ages and abilities can access the services, connections and experiences that enrich daily life. The team also plays an important role in helping community groups, event organisers and residents navigate the regulatory side of Council, making it easier to bring good ideas to life safely and compliantly.

Economy & Community embodies what local government exists for: supporting people to live well, participate fully and prosper locally. Without this work, our district would lose much of what makes it a dynamic place to be: the programs that connect neighbours, the events that celebrate our identity, the services that keep people engaged and supported and the partnerships that support our regional economy. This department doesn’t just deliver projects, it contributes to the social and economic fabric of our community.



Library



The Yankalilla Library continues to thrive as a welcoming community hub: a place where people of all ages come to learn, connect and participate. It's more than a library; it's a warm, flexible, and contemporary space that has become a hub for the community to gather and engage in lifelong learning.

The Library continues its evolution into one of the district's busiest and most accessible community spaces, serving as a central point for practical support, such as the printing service, and a home for the Yankalilla District Historical Society who continue their important work of capturing and preserving our past and holding monthly History Talks that explore the district's people, places and past.

Children's programs continue to be a cornerstone that promotes the learning and engagement of young children with a diverse range of activities and themes. Off-site presence has increased with outreach visits to the Myponga Playgroup, adding to the existing services provided at Rapid Bay and Yankalilla.

Kindy and early primary school visits have continued reinforcing the Library's place in literacy development and wellbeing for our youngest members of the community. The Home Library

Service, delivered by dedicated volunteers, remains an essential connection for residents who are older, isolated or less mobile, ensuring that stories and support reach every corner of our community.

The Library also proudly supported the 2025 Mayors' Short Story Challenge, which drew nearly 1,200 entries across the Fleurieu Peninsula (including 245 from the District Council of Yankalilla), celebrating the creative voices of young writers like local winner Addie McArdle of Rapid Bay Primary School.

Nestled among playgrounds, gardens and recreation spaces, the Yankalilla Library stands as a vibrant focal point for community life – a place where learning, history and connection come together.

2024–25 at a glance

- 36,256 Physical Library Loans
- 516 Home Library Item Deliveries
- 2,816 room bookings attendees
- 21,140 Pages printed for the public
- 597 Volunteer hours worked



Fleurieu Coast Visitor Centre



The Fleurieu Coast Visitor Centre (FCVC) continues to be both the welcoming face of the district and the engine room of local tourism. It's where visitors value add to their Fleurieu Coast journey and where Council's tourism team works behind the scenes to build awareness, strengthen industry partnerships and promote our region as a destination of choice.

In 2024–25, the Centre welcomed 12,406 visitors, up from 7,140 the previous year – a remarkable 74% increase. Much of this growth was driven by the management of over 9,000 Rapid Bay Campground bookings, supported by a new online booking system that gave travellers 24-hour access to reservations and local information. This initiative not only enhanced visitor experience but also raised the Fleurieu Coast's profile well beyond the district's boundaries.

Working alongside the Yankalilla District Historical Museum, the FCVC helped deliver one of the year's standout attractions, Toto the Diprotodon. This striking sculpture has become a favourite photo stop and a catalyst for curiosity about local history.

The Centre also played a key role in supporting 39 community events, processing hundreds of ticket sales and equipment hires, including 484 bookings

for Festival Fleurieu. Through these partnerships, the Centre connects visitors with authentic, community-led experiences that showcase the creativity and warmth of the district.

The FCVC also supports the local economy by connecting visitors with local retailers, creatives and producers, driving increased sales of regional products and souvenirs, linking visitors with community community-led initiatives year-round.

Underpinning all of this is the dedication of 28 local volunteers and a Council trainee, whose enthusiasm and local insight ensure that every visitor receives personalised service and genuine hospitality.

Through storytelling, social media and on-the-ground engagement, the Fleurieu Coast Visitor Centre helps visitors discover the best of the region and leaves them with a reason to return.

2024–25 at a glance

- 12,406 visitors
- 9,053 campground bookings
- 39 community events supported
- 28 volunteers





Community Projects

The Community Projects Team may be small, but its impact is felt district-wide. Working closely with local organisations, schools, sporting clubs and volunteer groups, the team helps turn community ideas into action – supporting the people and projects that make the Fleurieu Coast a connected, inclusive and resilient place to live.

In 2024–25, the team continued to focus on building local capacity across key areas, including youth development, ageing support, health and wellbeing, disability access and inclusion, sport and recreation and environmental initiatives. By partnering with the Alcohol and Drug Foundation, they facilitated valuable training opportunities for volunteers – from first aid and mental health first aid to responsible service of alcohol and emergency planning. These sessions not only build individual skills but strengthen community preparedness and confidence.

The Fleurieu Coast Community Network, coordinated by Council, remains an important platform for information-sharing, advocacy and collaboration, giving local voices a direct line to Council and to each other.

Throughout the year, the team supported a diverse range of local initiatives – supporting the growth of the Community Garden, assisting with the Food Democracy climate food solution program and encouraging youth leadership and creativity

through arts and environmental projects – all while building strong partnerships with schools, clubs and volunteer groups to drive local improvement and activation.

Our approach to community development is to empower residents and support community-led initiatives. Council's role is to create the conditions for success, assisting with compliance, risk management and permits, lending equipment, supporting promotion and connections and building the capacity of local groups to self-manage over time.

By building on the skills, knowledge and assets already present within the district, the Community Projects Team continues to strengthen collaboration, inclusivity and resilience – helping our community to respond to challenges and create a thriving future together.

2024–25 at a glance

- 25 youth-focused activities delivered
- 14 Parenting sessions delivered
- 45 Local people upskilled
- 9 community capacity-building programs delivered
- 29 Entries in Mayors Christmas Card Competition





Economic Development

Council's Economic Development Team continues to strengthen the district's economic foundations by fostering collaboration, supporting local enterprise and advocating for opportunities that bring lasting benefit to the region. The small and dedicated team of tourism and business staff continues to deliver strong outcomes for our district's economy and driving cross-department collaboration, ensuring the business community is supported in both day-to-day needs and long-term opportunities.

In 2024–25, collaboration remained at the heart of the team's approach. Working closely with the Operations Team, new tourism signage was installed across the district, improving navigation and encouraging visitors to explore local businesses. The partnership with Forestry SA continued to thrive, delivering new infrastructure and visitor experiences at Ingalalla Waterfalls, adding value to one of the district's most popular destinations.

A highlight of the year was Normanville being named South Australia's Small Tourism Town of the Year in the Hello SA Top Tourism Town Awards, following a successful nomination supported by Council staff and the Yankalilla Normanville Progress Association. This recognition has significantly boosted the district's profile, drawing attention to local accommodation, retail and hospitality businesses.

The team also played an important role in supporting businesses affected by the Harmful Algal Bloom event, ensuring timely access to government grants and recovery assistance. Meanwhile, a regular program of networking events, mentoring sessions and business training continued to build local capacity, helping businesses adapt, innovate and thrive.

Tourism and agriculture remain the district's economic mainstays, but a strong economy depends on all parts of Council working together. From planning and infrastructure to community development and environmental stewardship, the Economic Development Team helps create the conditions for a vibrant, resilient and forward-looking local economy.

2024–25 at a glance

- Normanville awarded Small Tourism Town of the Year (Hello SA Awards)
- New tourism signage installed across the district
- Continued partnership with Forestry SA – Ingalalla Waterfalls upgrades delivered
- Business recovery support following Harmful Algal Bloom
- Ongoing networking, mentoring and business development programs



Community Home Support (CHSP)



The Community Home Support Program (CHSP) – On Demand Transport exists to keep people connected to their community, their independence and help make their everyday lives a little easier. Funded by the Federal Government and the District Council of Yankalilla, the service provides on demand transport for older residents who might otherwise struggle to access essential appointments, services and social activities.

The program supports older people to stay independent in their homes and communities for longer, providing access to medical care, wellbeing services and reablement activities that help people regain or learn skills to live independently at home. The service has been used for trips to visit people in hospitals, nursing homes and family near Adelaide, to lodge insurance claims, to pick up and drop off cars for repair, shopping and legal

appointments. It offers a vital lifeline for people in this district where public transport is limited.

Council's CHSP team coordinates bookings, manages a fleet of 5 vehicles (plus a pool car) and supports a group of 37 volunteer drivers. In 2024–25, the program delivered 1,431 individual return trips, travelling more than 137,000 kilometres, with 487 active clients registered.

2024–25 at a glance

- 487 active clients supported
- 37 volunteer drivers
- 137,926 km travelled
- 3,808 service deliveries (pick-ups & drop-offs)
- 1,431 return trips completed
- 481 clients registered on My Aged Care



Asset & Environment



The Assets & Environment Department is responsible for the essential services and infrastructure that keep our district operating day to day. From roads, drainage and public spaces to community facilities, coastal conservation and development oversight, the team ensures that our built and natural environments remain safe, functional and sustainable.

The department brings together Council's Works Depot, Civil Works, Urban Services, Building & Facilities, Infrastructure and Engineering, and Asset Management to plan, build and maintain the infrastructure our community relies on. Every repair, renewal and upgrade contributes to a reliable network of assets that support daily life across the district.

Through Planning & Development, Environmental Health and Regulatory Services, the department

also safeguards community wellbeing and guides responsible growth, ensuring that development aligns with local character, environmental standards and legislative obligations.

The Coast Conservation role ensures that Council contributes to the Southern Fleurieu Coastal Actions Plan, helping to protect our district's natural assets.

The work of Assets & Environment is central to delivering Council's commitment to service delivery, infrastructure management and environmental stewardship. Without it, the essentials that underpin community life, safe roads, well-maintained spaces and community facilities, simply wouldn't exist. This is the department that turns long-term planning into visible, lasting outcomes for the community.





Coastal Conservation

The Coastal Conservation function plays a vital role in protecting the district's unique coastal landscapes, from dunes and estuaries to native bushland and coastal habitats. It's a small team with a big impact, leading practical, science-based action to restore and sustain the Fleurieu Coast's natural environment for future generations.

The Coastal Conservation Officer is a regionally shared role hosted by the District Council of Yankalilla and funded through Green Adelaide. Working closely with regional partners and community groups, the role focuses on delivering the Southern Fleurieu Coastal Action Plan, which is currently being reviewed and updated to guide Council and other stakeholders on conservation value and threat values.

In 2024–25, a significant level of external and state government funding was leveraged to deliver key environmental outcomes, including on-ground natural area restoration, roadside and Red Alert weed control and integrated pest animal management. The Fleurieu Coast Community Nursery, managed under this program, continues to play an essential role in growing local native and 'Firewise' species for revegetation projects across Council, community and state initiatives.

This work centres on partnership and collaboration. The Coastal Conservation Officer regularly engages with other Fleurieu Peninsula councils, Resilient Hills and Coasts and Landscapes SA, ensuring the district remains part of broader environmental strategies and funding programs.

Volunteer involvement remains vital. Across the region, dedicated volunteers contribute thousands of hours to revegetation, weed control and coastal care. Through the Nursery and local conservation projects, they help protect and enhance the natural assets that make our coastline one of the most distinctive in South Australia.

2024–25 at a glance

- Supported 6 regional and local volunteer groups
- Delivered 4 major on-ground environmental projects
- Over 15,000 native plants propagated and distributed
- Active contributor to the Southern Fleurieu Coastal Action Plan review
- Ongoing partnerships with Green Adelaide, Resilient Hills & Coasts and Landscapes SA



Regulatory Services



Council's Regulatory Services Team plays a vital role in safeguarding community wellbeing and upholding the standards that keep our district safe, orderly and resilient. Their work ensures that local laws, environmental standards and public safety obligations are applied fairly and consistently, balancing education, prevention and enforcement to achieve positive outcomes for the community.

In 2024–25, the team continued to focus on fire prevention and preparedness, inspecting properties to ensure vegetation and fuel loads were managed ahead of the fire season. In partnership with the CFS, the Fiery Women program in Myponga equipped participants with practical bushfire knowledge and preparedness skills to protect their homes and families.

Regulatory Services also oversees animal management, ensuring responsible pet ownership across the district. Using the statewide Dogs and Cats Online (DACO) registration system, the team processed and monitored thousands of registrations and followed up on lost or wandering animals, helping reunite pets with their owners

and maintaining community harmony.

Beyond compliance, the team's role is about building awareness and supporting behavioural change. From litter and illegal dumping investigations to parking, signage and nuisance management, Regulatory Services provides advice and education first, taking enforcement action only where necessary.

By maintaining this balance of fairness, consistency and education, Council's Regulatory Services Team strengthens trust and helps protect the shared spaces, properties and safety that underpin daily life across the district.

2024–25 at a glance

- 2,000+ dogs and cats registered via DACO
- 60+ complaints of littering handled
- 600+ fire hazard inspections completed
- 7 By-Laws reviewed and introduced





Urban Services

Council's Urban Services Team is responsible for the upkeep, appearance and safety of the district's shared spaces – the parks, gardens, playgrounds, verges and streetscapes that make our townships attractive, functional and welcoming. Their work touches every part of community life, shaping how residents and visitors experience the district every day.

In 2024–25, the team continued to deliver essential maintenance across the district, caring for parks, gardens, open spaces and irrigation systems while supporting community group activities and events through equipment deliveries and site preparation. Regular vegetation management, verge mowing and spraying help maintain safe sightlines along roads and walking paths, tree maintenance and planting programs all contribute to a greener, more resilient townships.

The Urban Services Team plays an important role in creating the sense of pride and presentation that defines our coastal and rural townships. Their work ensures playgrounds remain safe and inviting, picnic and recreation areas are ready for use and landscaped areas continue to thrive and change with the seasons.

Beyond routine maintenance, Urban Services is instrumental in delivering enhancements that lift the visual amenity of our public places, from streetscape upgrades and planting programs to supporting community-driven projects. Whether it's maintaining irrigation in summer heat, keeping verges tidy or helping prepare sites for events, this team's work underpins the liveability and charm of our district.

2024–25 at a glance

- 165 parks, gardens and reserves maintained
- 10 playgrounds and 20 recreation areas serviced
- Over 2,500 urban Plants and trees planted
- Partnered with Landscape SA to reduce Feral and invasive species
- Rapid Bay campground improvements
- 200+ storm-related repairs coordinated and completed
- 25+ community and event support requests delivered





Town Maintenance

The Town Maintenance Team is the hands-on crew that keeps our shared spaces safe, functional and inviting, looking after the built assets that support daily life across the district. From repairing playgrounds and BBQs to maintaining footpaths, public toilets and community facilities, their work ensures our townships remain well-presented and ready for residents and visitors to enjoy.

In 2024–25, the team maintained and renewed a wide range of hard assets, including public toilets, shelters, playgrounds, BBQs, benches, outdoor gym equipment, fences and buildings. They also undertook upgrades to sheds, the pontoon and community facilities, ensuring that ageing infrastructure remains serviceable, accessible and compliant with safety standards. Seasonal tasks such as installing and maintaining Christmas decorations and assisting with community events add to the sense of place and pride in each township.

Behind the scenes, the team's technical expertise spans plumbing, electrical, carpentry and general maintenance, allowing them to respond quickly to service requests and deliver works efficiently without relying heavily on external contractors. Their work is both preventative and responsive –

repairing wear and tear before it becomes costly and ensuring essential public amenities are always operational.

Whether it's fixing a burst pipe, refreshing playground surfaces or refurbishing the pontoon, the Town Maintenance Team's contribution is visible in every corner of the district. Their work may often go unseen, but it underpins the reliability, safety and comfort of community spaces we all rely on.

2024–25 at a glance

- 100+ items of street furniture maintained across the district
- 13 Public toilets cleaned and maintained
- 10 playgrounds and roughly 25 recreation structures inspected and repaired
- 6 major maintenance or refurbishment projects completed
- 200 plumbing, electrical and carpentry jobs delivered in-house
- 200+ storm-related repairs coordinated and completed





Civil Works

Council's Civil Works Team is responsible for maintaining and renewing the district's extensive road and drainage network – the critical infrastructure that keeps people, goods and services moving safely across our district. From unsealed rural roads and township streets to stormwater systems and roadside vegetation, their work underpins connectivity, safety and resilience in all of our communities.

In 2024–25, the team delivered a comprehensive program of maintenance, renewal and upgrades across the district's road network. Regular patrol grading kept rural and unsealed roads in good condition, ensuring safe access for residents, visitors and emergency services throughout the year. The completion of the Unsealed Roads Capital Works Program marked a major milestone, improving road surfaces, drainage and reliability across key routes.

The team also undertook stormwater renewals and drainage improvements, helping to reduce localised flooding and protect road infrastructure from damage during heavy rainfall events.

Supporting these efforts, tree trimming, roadside clearance and slashing programs were carried out to maintain safe sightlines and improve the appearance and functionality of our road corridors.

Every kilometre maintained and every upgrade completed contributes to the safety, accessibility and efficiency of the district's transport network. The Civil Works Team's on-the-ground expertise and commitment ensure that Council's infrastructure investments translate directly into smoother, safer journeys for the community – rain, hail or shine.

2024–25 at a glance

- 410 km of unsealed roads graded and maintained
- 133 km of sealed roads maintained
- 7 Capital unsealed road renewals undertaken in house
- 200+ storm-related repairs coordinated and completed





Fleet & Logistics

Council's Fleet & Logistics Team keeps Council moving – ensuring that the vehicles, machinery and equipment behind every on-ground service are safe, reliable and ready for action. From road maintenance and town services to community projects and emergency response, this team provides the logistical backbone that supports Council's day-to-day operations.

In 2024–25, the team undertook an in-depth review of Council's vehicle fleet, identifying opportunities to reduce costs and environmental impact. Taking advantage of changes to fringe benefit laws, 6 vehicles were successfully transitioned to BYD hybrid models, including the replacement of the CEO's Prado. This shift represents a practical step toward Council's broader sustainability goals, improving fuel efficiency, reducing emissions and setting the foundation for a future electric fleet.

Alongside fleet management, the team oversaw the scheduled maintenance and servicing of

all Council vehicles and heavy plant, ensuring reliability and compliance with safety standards. They also coordinated repairs arising from storm-related damage, returning essential machinery and equipment to service quickly to minimise disruption to community operations.

The annual line-marking program was also successfully completed, enhancing road and carpark safety across the district. Through careful scheduling, preventative maintenance and responsive logistics, the Fleet & Logistics Team ensures that every department, from Civil Works to Community Projects, can deliver their services efficiently and safely.

2024–25 at a glance

- 8 hybrid vehicles introduced into Council's fleet
- District-wide line-marking program delivered
- 100+ sign and traffic requests completed
- 90+ vehicles, plant and equipment units managed





Plant & Machinery

Council's Plant & Machinery Team manages the heavy equipment and specialised machinery that enable essential services across the district, from grading unsealed roads and maintaining parks to delivering capital works and emergency responses. The team ensures that every machine is safe, reliable and fit for purpose, supporting the efficient delivery of infrastructure and maintenance programs year-round.

In 2024–25, several key pieces of plant were replaced or upgraded as part of Council's ongoing fleet renewal cycle, including a grader, a tipper truck for the Parks & Gardens team and a footpath sweeper to support township presentation and safety. These strategic changeovers enhance operational performance, reduce downtime and lower maintenance costs while ensuring compliance with modern safety and emissions standards.

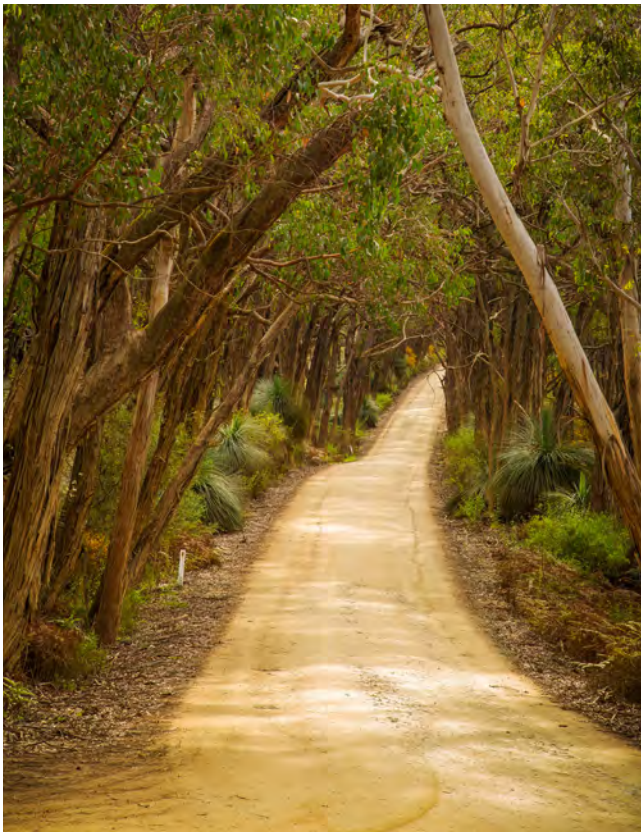
As this was a Financially Constrained Grant (FCG) year, larger-scale renewals were temporarily

deferred, with priority given to maintaining existing plant in good working order. Regular servicing, inspections and preventative maintenance programs continued across the fleet, ensuring that machinery remained operationally ready for critical tasks such as storm response, drainage works and unsealed road maintenance.

By managing its plant and equipment assets strategically, Council ensures that public funds are used efficiently while maintaining the capacity to deliver essential services. The Plant & Machinery Team's careful oversight keeps Council's operations moving smoothly.

2024–25 at a glance

- 3 major plant replacements completed (grader, tipper truck, footpath sweeper)
- 25+ items of heavy machinery maintained
- Average plant availability maintained above 95%





Planning & Development

Council's Planning & Development Team plays a critical role in shaping how the district grows, ensuring new development supports the community's needs while protecting the character, heritage and natural beauty that define the Fleurieu Coast. The team provides professional advice, assessment and guidance to help residents, developers and businesses navigate the state's planning system with confidence and clarity.

In 2024–25, 263 development applications were submitted and 245 lodged, with 220 granted development approval. The total value of approved development for the year was \$86.4 million, representing strong and sustained investment across the district. Applications included 22 land divisions (combined planning and land division consents) and 79 dwelling or dwelling addition proposals, of which 44 were approved.

These figures reflect continued interest in both residential and lifestyle development across the region, supported by growing confidence in the local economy and the district's appeal as a place to live, invest and visit.

Beyond formal assessments, the team continued to provide pre-lodgement advice and cross-departmental support to help applicants refine proposals before submission, ensuring that developments align with the Planning, Development and Infrastructure Act 2016, as well as Council's strategic goals for sustainable, well-planned growth.

By combining professional expertise with local insight, the Planning & Development Team ensures that progress across the district happens responsibly, balancing opportunity with the protection of local character and amenity.

2024–25 at a glance

- 263 development applications submitted
- 245 applications lodged
- 220 approvals granted
- \$86.4 million in approved development value
- 22 land divisions approved
- 79 dwellings or additions lodged (44 approved)





Environmental Health

Council's Environmental Health Team plays a vital role in protecting public health and ensuring the district remains a safe, clean and sustainable place to live. Their work covers a broad range of environmental and regulatory responsibilities, from food safety and wastewater management to immunisation programs and environmental monitoring, all aimed at maintaining high standards of community wellbeing.

Food safety and hygiene remained a key focus, with 48 routine inspections completed and audits of high-risk premises undertaken in line with SA Health's risk-based schedules. The team also investigated 2 food-related complaints and conducted drinking water and public pool quality assessments to ensure ongoing community health protection.

The team approved 83 new wastewater systems and carried out 71 plumbing inspections, ensuring that new developments meet environmental protection and public health standards. They also investigated 8 wastewater-related complaints, providing practical advice and follow-up to achieve safe and compliant outcomes.

Council's community immunisation program continued to deliver essential services, including a dedicated clinic at Yankalilla Area School, helping protect children and families from preventable diseases. The team also monitored groundwater quality at the closed Myponga and Yankalilla landfill sites, including ongoing assessment of landfill gas levels at Yankalilla, in accordance with environmental regulations.

By combining technical expertise with a focus on prevention, the Environmental Health Team plays an essential role in keeping our community healthy, informed and protected, both today and into the future.

2024–25 at a glance

- 83 wastewater system approvals
- 71 plumbing inspections completed
- 48 routine food business inspections
- 8 wastewater complaints investigated
- One community immunisation clinic delivered
- Ongoing environmental monitoring at 2 closed landfill sites





Infrastructure

Council's Infrastructure Team ensures that the district's transport, drainage and built assets are safe, functional and planned for the future. Their work spans road and bridge upgrades, stormwater management and footpath renewal – the essential projects that keep people, goods and services moving safely across the region.

In 2024–25, the team delivered several significant infrastructure improvements across the district. A new slip lane at the Forktree Road and Myponga Beach Road intersection was completed to improve traffic flow and safety. The Sealed Roads Renewal Program continued across multiple priority routes, supported by the Range Road reseal and stormwater upgrades, improving road resilience and drainage performance.

Footpath renewal works were also undertaken across several Normanville township streets, ensuring safer, more accessible pedestrian connections. These upgrades complement Council's broader strategy to improve active transport infrastructure and enhance township amenity.

Designs were completed for 2 major future projects: the Blacker Road Bridge replacement and

Finniss Vale Drive road and stormwater design, positioning Council to secure funding and deliver these critical upgrades in coming years.

Through disciplined planning and strong project management, the Infrastructure Team continues to deliver high-quality outcomes that balance safety, functionality and sustainability. Their work connects communities, supports economic activity and ensures the district's infrastructure continues to meet the needs of residents well into the future.

2024–25 at a glance

- New slip lane constructed at Forktree Road / Myponga Beach Road
- District-wide Sealed Roads Renewal Program delivered
- Range Road reseal and stormwater improvements completed
- Footpath renewal program across multiple Normanville streets
- Designs completed for Blacker Road Bridge and Finniss Vale Drive





Buildings & Facilities

Council's Buildings & Facilities Team manages the network of public buildings, community spaces and leased facilities that support life across the district. From community halls and sporting venues to libraries, depots and coastal amenities, their work ensures that Council's physical assets are safe, well-maintained and ready to meet the community's current and future needs.

In 2024–25, the team continued its focus on proactive maintenance and responsive facility management, ensuring that every Council-owned building remains functional and accessible for the community groups, businesses and visitors who rely on them. Regular inspections, repairs and scheduled maintenance programs were undertaken to protect asset condition and extend the life of key infrastructure.

Council's properties are used in many different ways, some of which are governed by leases, licences and agreements with community and commercial partners. The team actively reviews these arrangements to ensure they stay relevant and reflective of how facilities are used today, supporting strong governance and future sustainability.

Following recent delivery of major capital projects - the Yankalilla Cultural Centre and Library and Normanville Surf Life Saving Club & Café/ Kiosk redevelopment - in 2024–25 the focus shifted toward consolidation and continuous improvement. The team's collaboration with Urban Services and Town Maintenance ensures that community facilities, public toilets and civic spaces are clean, functional and welcoming year-round.

By managing these assets with care and foresight, the Buildings & Facilities Team supports the wellbeing, participation and pride within the district, creating places where people can gather, connect and feel part of their community.

2024–25 at a glance

- 70+ Council buildings and facilities managed
- 35 leases and licences reviewed or renewed
- 100+ maintenance and compliance inspections completed
- Ongoing support for public spaces and community hubs
- RCD and Fire Safety inspections carried out on Council buildings
- Preventative maintenance schedule implemented across all facilities



Corporate Services



Corporate Services is the backbone of the organisation – the quiet strength that supports every part of Council to deliver for the community. It's the team that keeps things moving, connecting people, systems and processes so that great ideas and community projects can take shape.

Across finance, governance, human resources, workplace safety, risk management, information technology, records management, communications and strategic planning and reporting, Corporate Services provides the structure and stability that allow Council's operations to thrive. From paying staff and suppliers to safeguarding information,

meeting legislative obligations and guiding long-term planning, every function is designed to help the organisation perform at its best.

Corporate Services plays a unique role – equal parts problem-solver, enabler and connector. The team ensures that decisions are backed by sound data, that compliance and transparency remain front of mind and that Council's strategic direction is brought to life through practical action and accountable reporting. Strong, reliable and people-centred, the team's work often happens behind the scenes, but its impact is felt everywhere.



Customer Experience



Council's Customer Experience Team is the central hub of communication between the community and Council, it's the first point of contact for thousands of enquiries each year. With a broad understanding of Council's services and operations, the team connects customers with the right information, people and solutions, ensuring that every interaction is handled promptly, accurately and with care.

In 2024–25, the team managed thousands of customer requests, emails and phone enquiries. Many matters were resolved at the first point of contact, reflecting the team's commitment to efficiency and their role in saving time across the organisation.

Customer Experience staff are experts at managing the 'seasons' of enquiry – from rates and animal registrations to waste collection changes – and use these busy periods as opportunities to build positive connections with customers. During weather events such as the May 2025 storms and the Algal Bloom, the team played an important role in managing increased requests

for information and support, demonstrating adaptability and calm under pressure.

Working closely with the Fleurieu Coast Visitor Centre, Community Team and Yankalilla Library, the team ensures consistent, timely and accessible information across all customer touchpoints. Initiatives like the much-loved 'Letters to Santa' mailbox continue to bring smiles to local families, adding a human touch to Council's services.

Every call answered and enquiry resolved helps build trust and strengthens the connection between Council and community. The Customer Experience Team embodies what it means to serve – with professionalism, empathy and a genuine commitment to helping people.

2024–25 at a glance

- 1,347 customer requests resolved
- 6,079 emails registered and actioned
- 46,612 calls to Council
- 5,813 directly handled by Customer Experience





Finance & Rates

Council's Finance & Rates Team plays a central role in supporting the organisation's financial sustainability and accountability. Their work underpins everything Council delivers – from essential services and infrastructure to community programs – ensuring sound management of public funds and transparent reporting to both decision-makers and the community.

In 2024–25, the team continued to strengthen Council's financial position through disciplined management, improved systems and responsible debt recovery. A major achievement was the significant reduction in overdue rates, which fell from \$1.1 million at the beginning of the year to \$354,000 by 30 June 2025 – a decrease of \$746,000. This improvement reflects enhanced debt-collection processes and proactive engagement with ratepayers. Support options such as payment plans, financial hardship assistance and senior postponement arrangements continue to be available for those facing challenges.

The team processed 4,436 supplier invoices, prioritising prompt payment for local businesses and maintaining strong relationships with Council's suppliers. They also completed 390 Section 7 property searches and 99 Section 187 rates searches, all within legislated timeframes.

A key focus this year was improving environmental and cost efficiencies by promoting Ezybill electronic rate notices. With 38% of ratepayers now registered, Council is reducing paper use, postage costs and emissions associated with printing and mail delivery.

The Finance Team also delivered the annual budget, budget reviews, grant acquittals, tax returns and financial statements, all meeting statutory and audit standards. A successful financial audit confirmed Council's commitment to transparency, accuracy and good governance.

Through teamwork, professionalism and continuous improvement, the Finance & Rates Team ensures that Council remains financially strong, compliant and accountable.

2024–25 at a glance

- \$746K reduction in overdue rates (down to \$354K)
- 4,436 supplier invoices paid
- 38% of ratepayers registered for Ezybill
- 390 Section 7 and 99 Section 187 property searches completed
- 100% compliance with statutory reporting and audit requirements



Communications



In 2024–25, Communications became a stand-alone function within Council, underscoring the importance of clear, consistent and accessible information for the community. Effective communication helps residents stay informed about Council’s work, projects and decisions – building transparency, trust and understanding in local government.

Throughout the year, Council continued to expand the ways it shares information and listens to the community. Regular updates through the ‘In The Loop’ newsletter, social media, Council’s website and local media ensured that messages reached people where they are most likely to engage. Key communication campaigns promoted major projects, community consultations and local events, as well as important information from State Government and regional partners.

A strong focus on accessibility and clarity guided all content – using plain language, timely updates and visuals to make complex information easy to understand. Bringing photography and digital design services in-house has strengthened Council’s brand identity while reducing costs and improving responsiveness. This included the

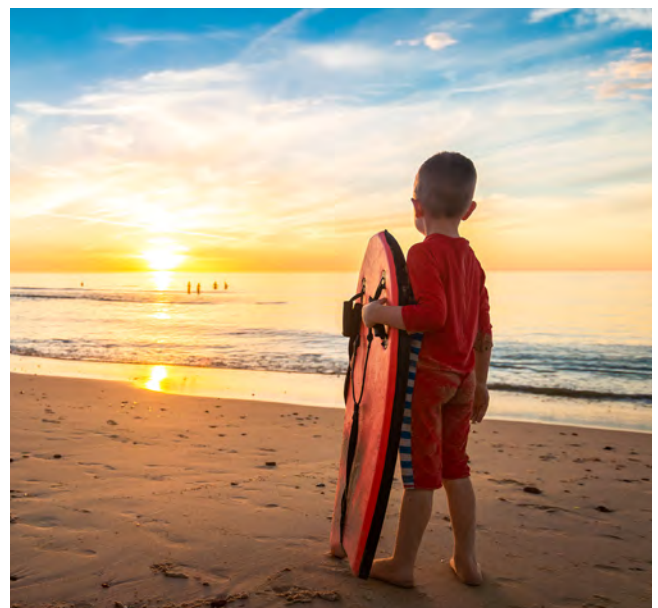
creation of Facebook tiles, email banners and promotional materials that connect directly with local audiences.

Attendance at Council meetings and Elected Member Briefing sessions ensures that accurate and up-to-date information is available, supporting informed decision-making and transparency.

By making Council’s work visible, understandable and engaging, Communications plays a central role in connecting people with their Council – encouraging participation, celebrating local stories and strengthening community confidence in the organisation’s work.

2024–25 at a glance

- Communications established as a stand-alone function
- 10 editions of ‘In The Loop’ newsletter published
- 400+ social media posts shared across platforms
- In-house photography and design services
- Attendance at all Council and briefing meetings





Governance

The Governance Team plays a critical role in upholding the integrity, accountability and transparency of Council's operations. Their work ensures that the organisation meets its statutory and ethical obligations, supports informed decision-making and maintains public confidence in local government.

In 2024–25, the Corporate Services Directorate underwent structural changes to strengthen internal alignment and efficiency. A key outcome was the establishment of Communications as a standalone function, allowing Governance to focus more closely on legislative compliance, risk management and policy review.

Throughout the year, the team coordinated Council meetings and briefing sessions, provided expert advice to Elected Members and staff and guided the organisation through key governance processes. A major milestone was the completion of the Representation Review, finalised in May 2025, which confirmed Council's transition to a popularly elected Mayor from the 2026 Periodic Election. From November 2026, the Council chamber will comprise 9 Ward Councillors and one Mayor, maintaining the existing two-ward structure of Field Ward (5 Elected Members) and Light Ward (4 Elected Members).

The team also managed 2 changes within the elected body: a supplementary election to fill a Light Ward vacancy following the passing of Cr Bill Verwey, resulting in the election of Cr Karin Hatch in July 2025; and a subsequent Countback process that appointed Cr Shane Grocke in November 2024 following the resignation of Cr Glen Rowlands.

Significant progress was achieved in policy review and reform, with 22 documents reviewed, one new policy adopted, 2 revoked and one suspended. Only 8 overdue reviews remain – a testament to the team's sustained commitment to good governance and continuous improvement.

2024–25 at a glance

- Representation Review completed (May 2025)
- 22 policies reviewed and updated
- One new policy adopted; 2 revoked; one suspended
- Supplementary election and Countback successfully completed
- Governance oversight across all Council meetings and briefings





ICT & Information Management

Council's ICT and Information Management Team plays a vital role in keeping the organisation connected, secure and operating efficiently. Their work ensures that the systems, data and digital tools used by staff and Elected Members are reliable, compliant and capable of supporting the demands of modern local government.

In 2024–25, the team continued to strengthen Council's digital infrastructure, focusing on system reliability, data integrity and cybersecurity resilience. With technology underpinning every aspect of Council operations – from customer service and field mobility to finance and governance – maintaining business continuity and reducing technology-related operational risk remains a top priority.

The year saw ongoing work to streamline internal processes, identify system efficiencies and prepare for the next phase of Enterprise Resource Planning (ERP) improvements. This work helps modernise the way information flows across departments, improving accessibility and decision-making.

Council continues to partner with specialist managed service providers to access technical expertise and system support beyond the scope of internal resources. The ICT and Information Management Team acts as the key link between Council and these providers, ensuring timely communication, effective troubleshooting and consistent service delivery across the organisation.

Data security and compliance with State Records and Privacy legislation remain central to the team's work. Information management practices continue to evolve through Council's ongoing commitment to continuous improvement.

By combining innovation with reliability, the ICT and Information Management Team ensures that Council's systems stay connected, secure and ready to meet the evolving needs of staff, Elected Members and the community.

2024–25 at a glance

- Transitioned to a full laptop fleet with centralised device management and security.
- Modernised private cloud and ERP systems, achieving 99.9% uptime and improved integration.
- Strengthened cyber security with multi-factor authentication and staff training.
- Enhanced data governance and compliance with State Records and privacy standards
- Delivered a sustainable technology renewal program boosting resilience and efficiency through hardware and server upgrades, system rationalisation, and improved performance and uptime.
- Ongoing compliance with State Records and privacy requirements.





Work Health Safety & Organisational Risk

Workplace Health and Safety (WHS) and Risk Management remain central to Council's commitment to a safe, healthy and resilient organisation. The WHS Team continues to lead a proactive, prevention-focused approach that embeds safety as a shared responsibility across all departments.

In 2024–25, Council advanced a wide range of initiatives under the 'Be Aware. Take Care.' safety campaign, supported by targeted wellbeing programs, compliance checks and training. Strong partnerships with the Local Government Risk Services (LGRS) and neighbouring councils through shared service agreements enhanced Council's risk profiling, internal controls and organisational resilience.

A procedural audit of Council's Training and Induction Program was conducted with LGRS, achieving 100% compliance, alongside the completion of the 2024–25 WHS Improvement Action Plan, also fully compliant. Progress has commenced on the rollout of renewed LG Safe WHS Procedures, with the first 3 – Training and Induction, Incident Management and Corrective and Preventative Actions – successfully implemented.

Staff wellbeing remained a strong focus, with continued delivery of audiometric testing, skin checks, airborne contaminant monitoring and health assessments available to all employees. A highlight was the internalisation of mask fit testing,

following the training of an in-house assessor – an initiative that improved efficiency, achieved cost savings and earned recognition through a Local Government Incentive Award.

The team also delivered extensive in-house safety training, including workshops on incident reporting, investigation and workplace inspection systems. These sessions strengthened understanding of Council's WHS processes and reinforced a culture of accountability and prevention.

Through these collective efforts, the WHS & Risk Team has continued to improve Council's safety performance and compliance standards – ensuring that all staff, contractors and visitors can work in an environment that is safe, supported and aligned with legislative and best-practice expectations.

2024–25 at a glance

- 100% compliance achieved in Training & Induction procedural audit
- 2024–25 WHS Improvement Action Plan fully implemented
- 3 renewed LG Safe procedures completed
- In-house mask fit testing introduced and awarded for innovation
- 100% staff participation in health and wellbeing programs
- Ongoing partnership with LGRS and regional councils to strengthen safety and risk systems





People & Safety

Council's People & Safety Team plays a vital role in supporting the wellbeing, capability and safety of the workforce – the people who deliver services to our community every day. Their work underpins a culture of care, accountability and continuous improvement, ensuring that staff are supported, valued and equipped to perform at their best.

In 2024–25, focus was strengthened on prevention, wellbeing and early intervention, helping to reduce workplace risks, manage incidents effectively and minimise long-term costs. Through a proactive partnership with the Local Government Mutual Liability Scheme, Council continued to access free and low-cost legal and risk management support – reinforcing its commitment to compliance, prevention and best practice.

A major emphasis this year has been on return-to-work support, ensuring that when incidents do occur, affected employees receive timely assistance and are supported to re-enter the workplace safely and confidently. This approach delivers better mental health outcomes, lowers costs for Council and helps employees reconnect quickly with familiar routines and colleagues.

Council's TIDE Values – Teamwork, Integrity, Diversity and Excellence – continue to guide the way safety, wellbeing and performance are approached across the organisation. These values shape how staff collaborate, care for one another and contribute to a safe and inclusive workplace where everyone can thrive.

The team also continued to drive initiatives that strengthen Council's workplace health and safety systems, maintaining compliance with legislative requirements and embedding a culture that prioritises both physical and psychological safety. Regular training, risk assessments and procedure reviews ensure that safety remains part of everyday operations across all departments.

Ultimately, People & Safety exists to support the people who support the community. By investing in wellbeing, proactive risk management and a values-driven culture, Council is building a resilient workforce that can continue to deliver great outcomes for the district.

2024–25 at a glance

- Reduced ongoing and legal costs through proactive risk management
- Expanded use of Local Government Mutual Liability Scheme resources
- Strengthened return-to-work and employee wellbeing programs
- Continued compliance with WHS legislation and risk audits
- Ongoing training and early-intervention initiatives delivered district-wide
- TIDE Values embedded across safety, culture and performance practices





Strategic Planning & Reporting

In 2024–25, Council strengthened its approach to strategic planning and reporting to set a clear direction for Council as it works towards the 2030 horizon. This work focused on aligning strategic intent with long-term planning and sustainability across service delivery, asset management and finance.

Building on the foundation of VISION 2030, the year centred on reviewing and realigning Council's overarching long-term plan – the Strategic Community Plan: VISION 2030 – with realigned priorities and initiatives for the upcoming 2025–29 delivery cycle. Phases 2 and 3 of the project's engagement and delivery stages were completed, with the full review finalised in March 2025.

This process informed the renewal of Council's Framework for Delivery, the Strategic Community Plan: VISION 2030, Long-Term Financial Plan 2025–35 and Asset Management Plan Summary 2025 – each designed to emphasise clarity, connection and accountability. Together, these plans ensure that the community, Elected Members and staff can clearly see how local priorities link directly to the district's long-term goals.

The Annual Report 2024–25 was redesigned to tell a more cohesive story of progress – focusing on measurable outcomes, sustainability indicators and the real impacts of local actions.

This year, Community Engagement expanded its role to include strategic reporting, strengthening the connection between community insight, planning and performance to enhance the quality of reporting and support informed decision-making.

2024–25 at a glance

- Strategic Community Plan: VISION 2030 Review completed (Phases 2 & 3)
- VISION 2030 Priorities and Initiatives 2025–29 developed
- Updated Annual Report 2024–25 design introduced, linking actions to measurable outcomes
- Framework for Delivery refined to strengthen alignment between planning, budgeting and performance



Community Engagement



The District Council of Yankalilla continues to strengthen how it connects with its community – shifting from engagement as a process towards a way of working that’s embedded in everyday practice. Guided by the Connecting with Our Community Framework, Council is building a consistency and striving for a best-practice approach that helps ensure each engagement project is planned and delivered with the community’s perspective top-of-mind.

In 2024–25, Council delivered engagement on a diverse range of projects – from the Strategic Community Plan: VISION 2030 Review, Representation Review and 2025–26 Annual Business Plan & Budget, to local initiatives such as the Normanville Dog Park proposal, By-Law reviews and Cheesman Street road renaming. Each engagement reflected a commitment to continuous improvement – refining engagement design, delivery and reporting.

During the year, Council took important steps to align its approach with the State Government’s Draft Local Government Community Engagement Charter, integrating its principles with Council’s Connecting with Our Community Framework

and Draft Community Engagement Policy. This proactive step positions Council to adapt with ease once the new Charter is legislated.

The focus throughout 2024–25 has been on making engagement fit-for-purpose – matching the method to the impact, defining what’s up for discussion and communicating clearly about how community input influences decisions. This ongoing work is embedding engagement as a core part of good governance and service delivery, ensuring decisions are informed, inclusive and responsive to community needs.

2024–25 at a glance

- 10 engagement projects undertaken
- Major engagements: Strategic Community Plan: VISION 2030, ABP & Budget & Representation Review
- Supported external organisations to engage
- Integrated State Government’s Draft LG Engagement Charter with DCY’s Framework
- Continued embedding of Connecting with Our Community Framework across Council



Our Administration

Organisation structure

Across 2024–25, the District Council of Yankalilla experienced some change within the Executive Leadership Team (ELT), Ross Whitfield was farewelled as outgoing Director of Assets and Environment and Mark Gibson was welcomed into this position. Under the leadership of Chief Executive Officer Nathan Cunningham, the ELT has continued its focus on delivering strong community outcomes, guided by openness, transparency and well-established processes.

The ELT is made up of 4 highly skilled leaders from diverse professional backgrounds. Together, they oversee Council's day-to-day operations and provide the strategic information and advice needed to support long-term planning and strong community leadership.

Of the four members of the ELT, three are employed on performance-based contracts, with the CEO's contract negotiated directly with

Council. The CEO and Director Corporate Services receive a remuneration package that includes the option of a private-use vehicle in lieu of a cash contribution, along with internet, phone and professional membership reimbursements.

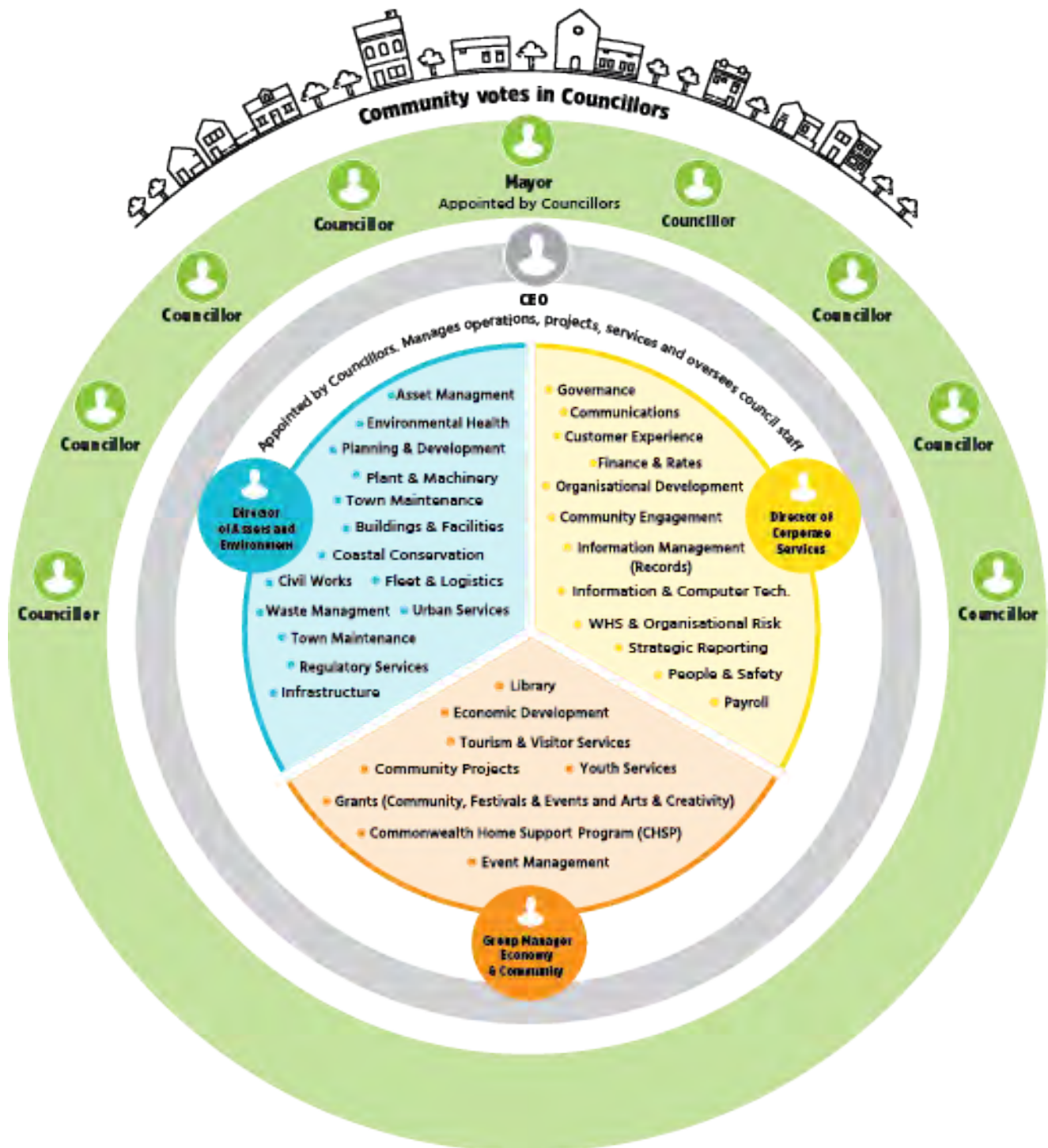
The Director Assets and Environment receives a remuneration package that includes a cash contribution in lieu of a Council vehicle, along with internet, phone and professional membership reimbursements.

The Group Manager Economy and Community is employed under the South Australian Municipal Salaried Officers Award, with the package also including private use of a vehicle.

Each directorate plays a vital role in managing core functions, collaborating across teams and sharing expertise to strengthen service delivery. Further information on the CEO, Directors, Group Manager and their teams is provided on the following pages, along with an overview of our organisational structure.



Organisational Chart





Executive Leadership Team



Nathan Cunningham
Chief Executive Officer

Nathan has been Chief Executive Officer (CEO) of the District Council of Yankalilla since mid-2022, focusing on cultural transformation and improved governance. He brings a 'values-led' approach to strategic leadership, a passion for creating a positive impact on communities and strong governance skills.

Nathan brings vast experience across a range of Councils, in executive roles in both metropolitan and regional communities. He is backed by a history of harnessing the power of teams to deliver change and improved community outcomes.

Yankalilla is a place that holds special memories for Nathan and has been an important part of his life story before he took on the role.

Beyond his professional commitments, Nathan values his family time with his wife and 2 young daughters. He also enjoys sporting and travel pursuits.



Mark Gibson
Director Assets & Environment

Mark Gibson joined the District Council of Yankalilla in February 2025 and leads a broad portfolio that includes Assets Management, Environmental Health, Planning and Development, Civil Works & Urban Services, Compliance and Regulatory Services and Town Maintenance.

Mark has a background and education in valuation and property management and thrives on leading people, innovating and delivering built form projects to the community.

Over 2024-25, he has focused on progressing the delivery of Council's Asset Management Plans for all asset classes and steering the Asset Management Working Group. Mark also delivered the 2024-25 Capital Works program on time and on budget, while also seeking grant funding opportunities along the way. Following the severe coastal storms in May and June 2025, Mark has been a key leader in driving the repair and replacement of Council infrastructure along the coastline.

From 2025-26, his focus will continue on the completion of Council's Asset Management Plans and the 2025-26 Capital works program. Mark will use his asset management expertise to ensure a strategic program of works that supports the financial sustainability of Council.

Outside work, Mark can usually be found around the coastline or at a Council reserve, enjoying time with his young family.



Jodie Summer
Director Corporate Services

Jodie Summer joined the District Council of Yankalilla in October 2022 and has spent the past 3 years leading a broad portfolio that includes Finance and Rates, Customer Experience, Governance, Communications and Marketing, Community Engagement, People and Performance, WHS & Organisational Risk, Information Technology and Information Management.

A Chartered Accountant with an MBA, Jodie thrives on leading people, streamlining processes and finding innovative, cost-effective ways to deliver outcomes. Over 2024–25, she has focused on delivering the strategic financial sustainability workshops to Elected Members, leading the Financial Control Group, supporting the team to increase financial literacy and improve financial management and developing the framework for the 3-Year Mid-Term Budget. She also contributes externally as a Board and Audit & Risk Committee member of FRWA and on the Executive Committee for the South Australian Local Government Financial Management Group (SALGFMG).

From 2025–26, Jodie will pivot to a dedicated focus on Financial Sustainability, bringing all her expertise to ensure Council's long-term financial health, while a newly created role will continue to lead the other Corporate Services functions.

Outside work, Jodie can usually be found in, on or near the ocean – but with recent algal bloom concerns, she's been making the most of the pool. She also enjoys family time and browsing real estate she'll never buy.



Lisa Pearson
Group Manager Economy & Community

Since 2020, Lisa has been at the forefront of tourism, economic and community initiatives, including taking responsibility for the Library Services team at the District Council of Yankalilla. With a wealth of regional experience, she offers strategic and operational leadership across these portfolios, focusing on business growth, social capacity building, tourism development and community-driven projects.

Lisa is passionate about creating meaningful partnerships and fostering community-led development in her local area. She combines strategic vision with a deep understanding of community needs and economic foresight, aiming for growth that enhances both economic prosperity and community wellbeing.

Outside of work, Lisa enjoys exploring trails and taking leisurely beach walks with her family and playful Labradoodle. As a dedicated parent, she also navigates the joys and challenges of raising 2 teenagers.

Council employees

The District Council of Yankalilla's workforce embraces opportunities and challenges with a positive and collaborative approach, guided by our TIDE values – Teamwork, Integrity, Deliver and Enjoy. These values underpin everything we do, ensuring our community receives the services they need and the support they expect.

Employees are supported to succeed in their roles through a range of initiatives, including acting in higher positions, professional and personal development programs, flexible work arrangements and health and wellbeing initiatives. We actively encourage staff to achieve a healthy work-life balance while reaching their full potential.

By embedding our TIDE values into daily practice, we create a workplace culture that supports growth, strengthens collaboration and delivers better outcomes for our community.

Code of Conduct for Council Employees and Volunteers

The Code of Conduct for Council Employees and Volunteers outlines the principles, standards and behaviours that guide our organisation. It

supports staff and volunteers in making ethical and informed decisions in their daily work.

This Code applies to all who contribute to the District Council of Yankalilla, including employees, contractors, volunteers and consultants.

Enterprise agreements

The District Council of Yankalilla currently operates under 2 Enterprise Agreements, negotiated in August and September 2023, with a nominal expiry date of June 2026.

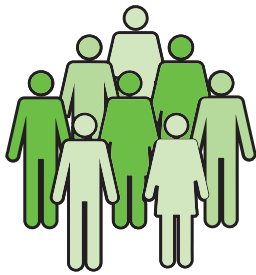
These agreements are supported by the relevant South Australian State Awards, the South Australian Municipal Salaried Officers Award and the Local Government Employees Award, which together establish the legal framework for the employment terms and conditions of most Council staff.

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





Workforce Snapshot



Staff
69
full-time
equivalent

Median Age 52

Full-time staff

62.2%

Part-time staff

37.8%

Office staff

69.4%

Depot staff

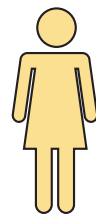
30.6%



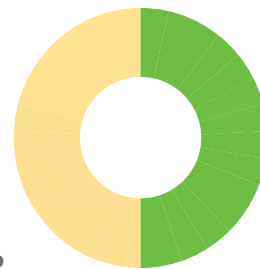
DCY Residents

55%
Fleurieu Residents
35%

Total workforce

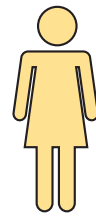


50%

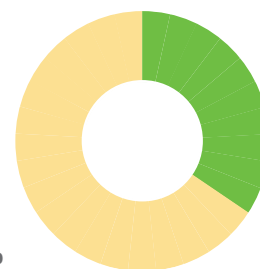


50%

Office workforce

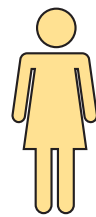


67%

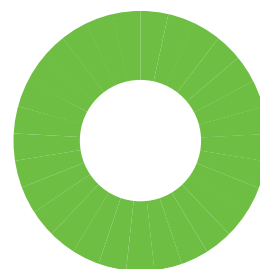


33%

Depot workforce



0%



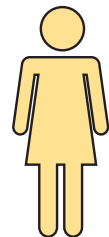
100%

Key initiatives

- TIDE (Team Work, Integrity, Deliver, Enjoy) performance & workplace culture
- Return to work support
- Health & wellbeing program
- WHS & risk continuous improvement

Executive Leadership Team

50/50



Volunteers

The District Council of Yankalilla recognises the unique skills, strengths, experiences and passion of our volunteers, which provide benefits to the community. Volunteers make an invaluable contribution to our work and the services we deliver.

Our volunteer programs include:

- Fleurieu Coast Visitor Centre
- Yankalilla Library volunteers - delivering Wiggle & Giggle, Justice of the Peace in-house, shelving support and Children's programming support.
- Yankalilla Transport Service
- Advanced Care Directives Volunteers
- Arts & Culture Advisory Group (ACAG) & Artist Projects

- Events including AgFest and YAC Events, all events run on strong volunteer participation

While volunteer contributions across the district, for Council and for other community organisations, remain strong, the winter exodus of many volunteers and the retirement of long-term volunteers continue to challenge some of our programs. This has resulted in fewer volunteers and a reduction of services in some areas.

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 its social fabric. Council extends thanks and appreciation to all its volunteers and acknowledges their outstanding service to the community.





Our Accountability

Reporting & decision making

All major policy decisions are made by elected Councillors, who then delegate the day-to-day running of 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 are held on the third Tuesday of each month at 4 pm and are open to the public. Council also has other Committees, advisory panels and working groups that make decisions directly or indirectly; these are outlined below.

Audit & Risk Committee

The District Council of Yankalilla's Audit & Risk 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. Its purpose is to provide independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters.

The Audit & Risk Committee comprises 3 independent members and 2 Council Members. The Mayor is an ex-officio member and Christine Hahn (an independent member) presides over the Committee.

The allowance and attendance records for the 2024-25 financial year are supplied in the table below.

The Committee met 7 times and received 65 reports in the 2024-25 financial year to evaluate and provide advice to Council on the following:

- Financial management, financial governance and financial reporting, including but not limited to the Annual Business Plan & Budget, Long Term Financial Plan, capital projects, Asset Management Plans, asset revaluations, treasury management and quarterly budget reviews.
- Internal controls, including Council policies
- Risk management systems
- External audit tender process and external audit interim report findings

Name	Position	Allowance per meeting	Attendance
Christine Hahn	Independent Presiding Member	\$800	7 (of 7)
Dr Andrew Johnson	Independent Member	\$450	6 (of 7)
Vicki Tomlinson	Independent Member	\$450	7 (of 7)
Mayor Darryl Houston	Mayor	Nil	5 (of 7)
Cr. Wayne Gibbs	Councillor	Nil	7 (of 7)

Self-Assessment & Performance Feedback

All Committee members completed a Self-Assessment questionnaire for the period 14 October 2024 to 26 October 2025. The Self-Assessment identified that the Audit & Risk Committee demonstrates strong alignment in their self-assessment across several key areas. However, there are some variations in responses depending on individual experiences and length of tenure. A written summary of the combined responses is provided below:

1. Financial governance: The Committee continues to play a key role in strengthening Council's financial governance framework. Members consistently acknowledge improvements in financial oversight, long-term financial planning and the quality of information provided to support strategic decision-making. The ongoing program of workshops and reviews has contributed to greater transparency and confidence in Council's financial direction.
2. Financial reporting: The Committee remains united in its strong focus on financial reporting and the integrity of Council's statements. Engagement with the external auditors has been constructive and members continue to value the opportunity for open discussion with auditors in the absence of management. These practices have reinforced accountability and enhanced assurance over Council's financial position.
3. Internal audit: While progress has been made in strengthening the internal audit function, the Committee recognises that this remains a priority area for further development. Work is underway to ensure internal audit activity more clearly aligns with Council's strategic and operational risk profile, supporting a culture of continuous improvement in internal controls.
4. External audit: The Committee maintains a productive and professional relationship with

the external auditors. Members particularly value the clarity and independence of the audit process and the thorough review of audit plans, reports and management responses. This engagement provides assurance that financial and compliance obligations are being met.

5. Risk management and internal control: Council's approach to risk management continues to mature, with clear progress made in embedding a more proactive and integrated framework. Members acknowledge improvements in reporting and oversight but also recognise the need for ongoing work to refine the articulation of risk appetite and strengthen internal audit alignment.
6. Membership and meetings: Committee members remain satisfied with the composition, balance and expertise of the Committee, as well as the frequency and structure of meetings. Open access to staff and auditors continues to support effective dialogue and informed decision-making. The Committee remains committed to maintaining a constructive, respectful and collaborative working environment.

Overall, the Committee continues to demonstrate strong alignment in its self-assessment, with the majority of responses falling within the 'Agree' and 'Strongly Agree' categories—particularly in areas of financial governance, reporting and external audit oversight. Where variations in responses occur, they generally reflect individual perspectives shaped by tenure or specific areas of focus rather than any fundamental differences in view. Members share a clear and collective understanding of the Committee's strengths and acknowledge the areas still developing, such as the internal audit function and further refinement of the risk management framework. This shared perspective reinforces the Committee's maturity and ongoing commitment to continuous improvement in governance and oversight.



From the A&RC Chair

I am pleased to present this Annual Report on behalf of the Audit & Risk Committee, summarising the activities and discussions undertaken during the 2024–25 financial year. The Committee's work continues to be guided by the requirements of the Local Government Act 1999, with a focus on providing independent assurance and advice to Council across financial management, governance, internal control and risk management functions.

The Audit & Risk Committee plays an important role in supporting Council's integrity, accountability and transparency. While financial oversight remains a key focus, the Committee's role has evolved over time to become broader and more strategic. Discussions now extend well beyond financial statements, encompassing areas such as organisational risk, business continuity, internal audit and policy improvement. This broader focus reflects Council's maturity and the Committee's ongoing commitment to supporting good governance and sustainable decision-making.

The Committee's meetings provide valuable opportunities for open and constructive discussion. They enable members to review reports in depth, engage directly with the Executive Leadership Team and staff and seek clarification or advice where needed. This collaborative approach ensures that the Committee's work remains well-informed, evidence-based and relevant to Council's strategic objectives.

During the 2024–25 year, the Committee was particularly pleased to see greater engagement from Elected Members attending meetings as observers. Their interest and participation reinforce the importance of the Committee's work and strengthen the link between governance oversight and Council decision making.

The Committee also acknowledges the continued practice of providing a Chair's Summary Report to Council following each meeting. These summaries have become an important communication tool, ensuring Council remains informed of key discussions, recommendations and emerging issues. This regular reporting process has strengthened the transparency of the Committee's work and enhanced understanding between the Committee and Council.

A particular highlight for the year was Council's excellent 2024–25 financial results. The closing position was stronger than forecast in the third budget review, reflecting the sustained focus of Administration on financial sustainability. The Committee has seen, through consistent reporting and disciplined management, how this focus is translating into measurable results — a significant achievement for the organisation.

The Committee extends its sincere appreciation to the Administration for the quality and professionalism of the agendas and reports provided throughout the year. Reports are consistently thorough, well-prepared and written in a way that anticipates the Committee's questions and information needs. This high standard of preparation contributes to efficient and effective meetings, where reports are often received with limited questions due to the clarity of their content. The Committee values the accessible language and structure of reports, which make complex financial and risk information understandable for their intended audience while maintaining technical rigour.

Overall, the Committee's work during 2024–25 has reinforced Council's focus on financial

Our Accountability

sustainability, effective risk management and strong governance practices. The collaboration between the Committee, Council and Administration continues to deliver positive outcomes for the organisation and the community it serves.

I would like to acknowledge the ongoing contribution of all Committee members for their thoughtful engagement and expertise and to thank Council management and staff for their continued professionalism and support.

The Committee looks forward to building on this momentum in 2025–26 as we continue to strengthen financial governance, promote accountability and support Council’s long-term sustainability goals.

Christine Hahn

Audit & Risk Committee Chair
District Council of Yankalilla



CEO Performance & Remuneration Committee

The CEO Performance & Remuneration Committee consists of 4 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 2024-25 the committee met on 2 occasions. The independent member was the only member remunerated for their preparation, attendance and travel time associated with the Committee.

The vacancy caused by the resignation of Councillor Verwey in March 2024 was filled by Councillor Hatch after she joined Council in August 2024. Following the resignation of Councillor Rowlands in September 2024, Councillor Gibbs was elected by Council to fill the vacancy on the committee.

Name	Position	Attendance
Cr. Darryl Houston	Mayor	2 (of 2)
Cr. David Olsson	Deputy Mayor	1 (of 2)
Cr. Karin Hatch	Councillor	2 (of 2)
Cr. Wayne Gibbs	Councillor	1 (of 2)
Cr. Glen Rowlands	Councillor (resigned SEPT 2024)	-
Rebecca Hunt	Qualified Independent Person	1 (of 1 once appointed)

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. The FRAP only determines applications that are required to be notified and where representations have been received who wished to be heard by the Panel.

Since its inception in 2020 the FRAP covered the District Council of Yankalilla and Alexandrina Council areas. In 2024-25 it became truly regional, welcoming the City of Victor Harbor onto the Panel. The role of the Council Member on the Panel alternates between the District Council of Yankalilla, Alexandrina Council and the City of Victor Harbor, with one member serving as the incumbent while another assumes the position of deputy.

Of the 16 applications presented to the FRAP for consideration in 2024-25, 6 related to properties within the District Council of Yankalilla, 9 within Alexandrina Council and one within the City of Victor Harbor. Ten FRAP meetings were held during the 2024-25 reporting period - 5 meetings held at Goolwa, 4 meetings held at Yankalilla and one meeting held at Victor Harbor.

- 16 Development Applications were considered
- 9 applications were approved
- 2 application was deferred and
- 5 applications were refused - one an Assessment Manager's review

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 2024-25 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
- South Australian Regional Organisation of Councils

Subsidiaries

Two of the above groups are formal regional council subsidiaries, established under Section 43 of the Local Government Act 1999.

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 2024-25 Council was represented on the Board and the Audit & Risk Committee of the Authority by the Director Corporate Services.

The Fleurieu Regional Waste Authority Annual Report for 2024-25 is attached as an appendix.

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 2024-25 Council was represented on the board by Mayor Darryl Houston and the Chief Executive Officer.

The S&HLGA Annual Report for 2024-25 is attached as an appendix.

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

Governance & Transparency

Delegations

The Chief Executive Officer (CEO) has the delegated authority from Council to make decisions on a number of administrative and regulatory matters. The CEO may sub-delegate such authority to other officers in particular circumstances. Council makes policy decisions that direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken and the resources that 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

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 requires that we have a robust 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 Local Government Act 1999 also requires Council to share insights annually through a report under s270(8). A summary of the s270(1) review from 2024-25 is supplied below:

- Review Requests Overview: Zero (0) requests to review a decision were received.

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

SA Ombudsman enquiries

In 2024-25 Council received zero (0) complaints made to the SA Ombudsman by interested parties.

Freedom of Information

FOI's – 2 completed:

1. 26/02/25 – Request for house plans regarding use of asbestos.
2. 21/10/24 – Request for video footage regarding dog attack.



Confidential matters

All Council and Committee meetings are open to the public for observation. 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 2024-25 the District Council of Yankalilla convened 12 Ordinary and 6 Special meetings, at which a total of 179 item reports (not including Motions with or without Notice) were considered. The public was excluded from council meetings for 15 agenda items. Ten of these items have since been released from confidence, either in full or in part.

The confidential items register is now reviewed quarterly, with a report provided to Council to advise of the outcome of the review and, if necessary, request the remaking of an Order that may be due to expire. A concerted effort has been made by the Chief Executive Officer and Executive Leadership Team to minimise the number 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 on.

The date, subject and grounds upon which Council determined to exclude the public from the meeting are outlined in the table below. Grounds 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
- o. Award Winners



Our Accountability

Council

Considered in CONFIDENCE – Released - 6 in full; 4 in part

Date	Subject	Confidential order clause
16 July 2024	Asbestos Contaminated Materials - Question Regarding Liability	(b)(i)(ii) (h)
30 July 2024	Normanville Jetty Holiday Park - Management Licence Agreement Tender Evaluation and Next Steps	(b)(i)(ii) (d)(i)(ii)
20 Aug 2024	Rapid Bay Campground and Normanville Jetty Holiday Park Management Updates	(d)(i)(ii)
19 Sept 2024	Confidential Audit & Risk Committee Meeting Minutes 29 July 2024	(b)(i)(ii) (d)(i)(ii)
19 Sept 2024	Confidential Review of Confidential Items	(d)(i)(ii)
15 Oct 2024	Confidential Review of Confidential Items	(a)
12 Nov 2024	Normanville Jetty Holiday Park Management Licence Agreement & Rapid Bay Campground Operations	(b)(i)(ii)
19 Nov 2024	Confidential Audit & Risk Committee Meeting Minutes	(b)(i)(ii)
17 Dec 2024	Review of Confidential Items	(d)(i)(ii)
17 Dec 2024	Citizen of the Year Awards 2025	(o)
21 Jan 2025	Appointment of Members to Fleurieu Regional Assessment Panel	(a)
18 Mar 2025	Confidential Council Committee Minutes	(d)(i)(ii)
18 Mar 2025	Chief Executive Officer 2024-2025 Performance and Remuneration Review Process and Selection of Consultant	(d)(i)(ii)
15 April 2025	Normanville Jetty Holiday Park Management Licence Agreement & Rapid Bay Campground Update	(d)(i)(ii)
17 June 2025	DCY Local Heritage Code Amendments (Stage 1) Delamere, Normanville and Yankalilla	(m)

CEO Performance and Remuneration Committee

Considered in CONFIDENCE – Released - 0 in full; 1 in part

Date	Subject	Confidential order clause
13 March 2025	Chief Executive Officer 2024-2025 Performance and Remuneration Review Process and Selection of Consultant	(d)(i)(ii)

Audit and Risk Committee

Considered in CONFIDENCE – 3 Released - 1 in full; 1 in part

Date	Subject	Confidential order clause
29 July 2024	Normanville Jetty Holiday Park - Management Licence Agreement Tender Evaluation and Next Steps	(b)(i)(ii) (d)(i)(ii)
28 Oct 2024	Playground Risk Assessment	(h)
7 Nov 2024	Normanville Jetty Holiday Park Management Licence Agreement & Rapid Bay Campground Operations	(b)(i)(ii)

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 & 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 Practice for Access to Meetings and Documents

Policies

- Caretaker
- Disposal of Land and Other Assets
- Elected Member Behavioural Management Policy
- Elected Member Training and Development
- Internal Financial Control
- Order Making
- Prudential Management
- Procurement
- Public Consultation
- Rating
- Risk Management (Policy and Framework)

- Road Naming

Procedures

- Internal Review of Council Decisions (Section 270) (Policy and Procedure)
- Complaint Handling
- Public Interest Disclosure
- Request for Service

Plans and other documents

- Annual Business Plan & Budget
- Long Term Financial Plan
- Infrastructure Asset Management Plans
- Annual Report
- Community Land Management Plans
- Financial Statements
- Long Term Financial Plan
- Strategic Management Plan
- Freedom of Information Statement

Registers

- By-laws
- Community Land

- Delegations

- Fees and Charges (list of)
- Public Roads
- Rates Assessment Record
- Register of Interests – Elected Members, Audit Committee and FRAP 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

- Register of Campaign Donations Returns

Council By-Laws

- By-law No. 1 – Permits and Penalties 2023
- By-law No. 2 – Local Government Land 2023
- By-law No. 3 – Roads By-law 2023
- By-law No. 4 – Moveable Signs By-law 2023
- By-law No. 5 – Dogs By-law 2024
- By-law No. 6 – Foreshore By-law 2023
- By-law No. 7 – Cats By-law 2024



Legislative compliance

Local nuisance and littering complaints

Council continues to manage complaints under the Local Nuisance and Litter Control Act 2016, responding to issues that adversely impact the amenity of local areas, including noise, odour, smoke, dust and illegal dumping.

During 2024–25, Council’s Regulatory Compliance Team responded to community concerns and undertook investigations in accordance with the legislation. Officers prioritised education and early engagement to encourage voluntary compliance, while also maintaining the capacity to take formal enforcement action where required.

A summary of activities under Section 5 of the Local Nuisance and Litter Control Regulations 2017 is provided below.

In addition to complaint handling and enforcement, Council officers continued to:

- Educate residents and businesses about acceptable nuisance standards
- Engage with property owners to voluntarily resolve concerns
- Monitor known issue areas and work with repeat offenders
- Support broader state and regional compliance initiatives under the Act

Council’s approach is focused on sustaining amenity, protecting community wellbeing and using compliance tools appropriately in proportion to the issue and risk.

Regulation 5 Reporting – 2024-25

Litter & Nuisance	
Regulation 5(a)	
Complaints of local nuisance or littering received by Council	60
Regulation 5(b)	
(i) Offences under the Act that were expiated	3
(ii) Offences under the Act that were prosecuted	NIL
(iii) Nuisance abatement notices or litter abatement notices issued	1
(iv) Civil penalties negotiated under Section 34 of the Act	NIL
(v) Applications by the Council to the Court for orders for civil penalties under Section 34 of the Act	NIL
And the number of orders made by the Court for those applications	NIL
Regulation 5(c)	NIL
Any other function performed by the Council under the Act	NIL

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.

In 2024-25, there were no amendments or additions to Council's Community Land Management Plans.

Animal management

Council's Regulatory Compliance Team continues to administer responsibilities under the Dog and Cat Management Act 1995, focusing on promoting responsible pet ownership, ensuring community safety and responding to animal-related complaints.

While Council does not currently operate under a formal Animal Management Plan, our team works proactively to meet our legislative responsibilities through a combination of community engagement, compliance enforcement and responsive service delivery.

Key functions during 2024–25 include:

Dog and cat registrations

All dog and cat registrations are managed through the statewide Dogs and Cats Online (DACO) system, allowing for consistent records

across South Australia. Officers assist community members with registration queries and compliance.

Community education and support

Our team promotes awareness around key ownership responsibilities, including desexing, microchipping, leash requirements and nuisance prevention (e.g. barking, roaming). Informal education is provided through one-on-one interactions and written correspondence.

Complaint investigation and compliance

The team investigates animal-related complaints, including wandering dogs, attacks, nuisance behaviour and unregistered pets. Where appropriate, expiations or warnings are issued in line with the Act.

Impounding and reuniting pets

Lost and wandering animals are collected and, where possible, reunited with their owners. The team works closely with shelters and veterinary clinics to ensure animal welfare and promote microchipping for quicker reunification.

After-hours response

Officers provide limited after-hours response to serious incidents such as dog attacks or injured animals.

Looking ahead, Council aims to continue strengthening community understanding of responsible pet ownership and improving responsiveness to animal management issues through process improvements and internal resourcing.

Parking management

Council plays an important role in supporting safe, accessible and well-managed public spaces through the regulation of parking in key locations, particularly during peak tourist periods.

During 2024–25, the Regulatory Compliance Team continued to:

- Enforce parking restrictions in high-traffic areas, including town centres, beaches and popular visitor destinations
- Respond to parking-related complaints and hazards
- Issue expiation notices where breaches occurred
- Monitor seasonal changes in demand, particularly during holiday periods and events

A total of 64 parking expiations were issued across the district.

Council remains committed to promoting equitable access to public spaces, protecting pedestrian and driver safety and ensuring traffic flows effectively during peak periods.

Notices Issued Parking



Cape Jervis	10
Carrickalinga	5
Delamere	1
Inman Valley / Torrens Vale / Parawa	4
Myponga	2
Normanville	16
Rapid Bay	2
Second Valley	20
Wirrina Cove	1
Yankalilla	3
Silverton / Willow Creek / Wattle Flat / Back Valley	0



Elected Member reporting

Elected Member allowances

Councillors receive an allowance set every four years by the independent Remuneration Tribunal (section 76 of the Local Government Act 1999). This allowance recognises the demands of their civic and statutory duties and considers factors such as the size, population, diversity and economy of the Council area. The District Council of Yankalilla is classified as a Group 4 Council, and Elected Member allowances for their second year were:

- Position Of Mayor - \$47,520.00
(4 times that of a councillor)
- Position of Deputy Mayor - \$14,849.99
(1.25 times that of a councillor)
- Councillors - \$11,880.00

Councillors who resign or commence part-way through the year receive a pro-rata portion of the annual allowance. They also receive various services and support in line with Council's 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 certain reimbursement of travel, internet, telephone and some other expenses incurred.

Details of the Council policy on allowances and benefits is available on Council's website. A register of Elected Member allowances, benefits and reimbursements viewable at the Council office.

There were 12 Ordinary Council Meetings and 6 Special Council Meetings held in 2024-25.

Council Meeting attendance 2024-25				
	Attended	Apology	Leave of absence	TOTAL
Cr. Darryl Houston Mayor	18	0	0	18
Cr. David Olsson Deputy Mayor	16	2	0	18
Cr. Simon Rothwell	14	4	0	18
Cr. Tim Moffat	17	1	0	18
Cr. Wayne Gibbs	18	0	0	18
Cr. Davina Quirke	13	5	0	18
Cr. Lawrence Polomka	17	1	0	18
Cr. Karin Hatch (commenced AUG 2024)	15	2	0	18
Cr. Shane Grake (commenced NOV 2024)	12	0	0	18
Cr. Glen Rowlands (resigned SEPT 2024)	1	3	0	7

Participation in Council

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

Participation in Elected Member Information & Briefing Sessions

Elected Member Information & Briefing Sessions (previously Elected Member Forums) provide a valuable opportunity to enhance Council decision-making processes by providing opportunities for Council members to become informed on issues

and seek further clarification prior to making decisions at formally constituted Council Meetings.

These sessions are held in accordance with the Council's Code of Practice - Formal Proceedings of Council and Committee Meetings pursuant to Section 90A of the Local Government Act 1999.

Elected Member Information & Briefing Sessions are currently held once a month on the first Tuesday of the month, commencing at 3 pm. Information & Briefing Sessions are held in a location as determined by the CEO. Locations vary from Council Chambers to other halls and spaces throughout the district, providing further opportunities for members of the public to attend and engage with Council.

In 2024-25, 13 Information and Briefing Sessions were held.

EM Info & Briefing Session attendance 2024-25				
	Attended	Apology	Leave of absence	TOTAL
Cr. Darryl Houston Mayor	12	1	0	13
Cr. David Olsson Deputy Mayor	12	1	0	13
Cr. Simon Rothwell	13	0	0	13
Cr. Tim Moffat	12	1	0	13
Cr. Wayne Gibbs	11	2	0	13
Cr. Davina Quirke	11	2	0	13
Cr. Lawrence Polomka	6	7	0	13
Cr. Karin Hatch (commenced AUG 2024)	10	2	0	13
Cr. Shane Grake (commenced NOV 2024)	7	0	0	13
Cr. Glen Rowlands (resigned SEPT 2024)	1	2	0	13

Participation in Budget development

As part of the 2024-25 Annual Business Plan & Budget process, multiple budget development and consultation sessions were held to provide Elected Members with a platform to discuss in detail and shape Council's budget priorities. These sessions facilitated transparent dialogue, incorporating feedback and insights from Elected Members together with community input gathered during Council's consultation process.

A total of 8 sessions (5 planned and 3 additional sessions held at the request of Members) were held, which were solely focused on budget development or community input to the budget.

Noting that the budget was also discussed at parts of multiple Elected Member Information & Briefing Sessions as well as Council Meetings.

Additionally, 2 Public Drop-in Sessions and a Public Meeting were held as part of the Community Consultation process for the budget, to which Elected Members were invited to attend.

The Table below shows the Elected Member engagement over the combined total of 11 (8 workshops, 2 drop-ins, 1 public meeting) Annual Business Plan & Budget Development and Consultation Sessions held between March and June 2025.

EM Engagemnt in ABP& Budget Consulation 2024-25				
	Attended	Apology	Leave of absence	TOTAL
Cr. Darryl Houston Mayor	8	3	0	11
Cr. David Olsson Deputy Mayor	7	4	0	11
Cr. Simon Rothwell	6	5	0	11
Cr. Tim Moffat	9	2	0	11
Cr. Wayne Gibbs	9	2	0	11
Cr. Davina Quirke	7	4	0	11
Cr. Lawrence Polomka	5	6	0	11
Cr. Karin Hatch (commenced AUG 2024)	11	0	0	11
Cr. Shane Grake (commenced NOV 2024)	8	3	0	11
Cr. Glen Rowlands (resigned SEPT 2024)	-	-	-	-

Participation in Strategic Financial Workshops

Council held 3 Strategic Financial Workshops during 2024-25

Strategic Financial Workshop attendance 2024-25				
	Attended	Apology	Leave of absence	TOTAL
Cr. Darryl Houston Mayor	3	0	0	3
Cr. David Olsson Deputy Mayor	3	0	0	3
Cr. Simon Rothwell	3	0	0	3
Cr. Tim Moffat	0	3	0	3
Cr. Wayne Gibbs	3	0	0	3
Cr. Davina Quirke	0	3	0	3
Cr. Lawrence Polomka	3	0	0	3
Cr. Karin Hatch (commenced AUG 2024)	3	0	0	3
Cr. Shane Grake (commenced NOV 2024)	2	0	0	3
Cr. Glen Rowlands (resigned SEPT 2024)	-	-	-	-

Elected Member participation in working groups / assessment panels

Throughout the year, Elected Members can nominate to participate in various Working Groups, Sub-Committees and/or Assessment Panels.

In 2024-25, Council was represented on the Community Grants Panel and the Citizen of the Year Awards Panel.

Adopting a panel approach to these matters fosters a more organised and responsive governance structure and streamlines decision-making process during formal Council Meetings.

2024-25 Community Grants Assessment Panel

The Community Grants Assessment Panel serves to assess the applications received for the Community Grants and makes recommendations to Council for the allocation of funding under the Grant Program.

In 2024-25, Council was represented by:

- Mayor Darryl Houston
- Deputy Mayor David Olsson
- Councillor Lawrie Polomka
- Councillor Davina Quirke

2024-25 Citizen of the Year Awards Assessment Panel

A new panel developed in September 2024 was the Citizen of the Year Awards Assessment Panel. The panel will be established annually by Council Resolution to review nominations and provide recommendations to Council on Citizen of the Year Award recipients.

In 2024-25, Council was represented by:

- Mayor Darryl Houston
- Deputy Mayor David Olsson
- Councillor Karin Hatch
- Councillor Davina Quirke

Elected Member training & development

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

Training helps ensure that Council is accountable and transparent. It assists Council in complying with all relevant legislation, standards and codes.

Elected Members are mandated under the Local Government Act 1999 to undertake initial training within the first 12 months of their term and complete mid-term refresher workshops.

Mid-Term refresher training was held throughout 2024-25 and included the following topics:

- Behaviour
- Civic and Legal
- Financial Management

As we had 2 new Elected Members join Council this year, they have completed their mandatory initial training during 2024-25.

Additionally, Elected Members have the opportunity to attend training sessions, workshops and conferences throughout the year.



Financial reporting

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 2024. The Procurement Policy ensures that the acquisition of goods and services is 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 is up to \$75,000, formal quotations are obtained and where the estimated level of expenditure exceeds \$75,000 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 2024-25, 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 2024-25, 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
- Rapid Bay Campground
- 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 Government Gazette and expire December 2030.

Consideration was given to the principles of the National Competition Policy during this process. Council's By-laws are as follows:

- By-law No. 1 – Permits and Penalties 2023
- By-law No. 2 – Local Government Land 2023

- By-law No. 3 – Roads 2023
- By-law No. 4 – Moveable Signs 2023
- By-law No. 5 – Dogs 2024 (expires SEPT 2031)
- By-law No. 6 – Foreshore 2023
- By-law No. 7 – Cats 2024 (expires SEPT 2031)

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 2024-25 purchases totalling \$96,329 (including GST) were made via credit card.

Travel expenses

No other interstate or international travel was undertaken (and funded in whole or in part by the Council) by Elected Members nor staff during 2024-25.

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 February 2023, after a competitive tender process was completed, Galpins was appointed to deliver external audit services to Council for a period of 3 years with an option to extend for a further 2 years, subject to certain terms.

In 2024-25, Galpins received, or was due to receive, the following remuneration from the District Council of Yankalilla for their services:

- \$12,000 – 2024-25 Interim Auditing Services
- \$13,117 – 2024-25 End of financial year Audit expected fee

Legal fees

The total expenditure for legal fees during 2024-25 was \$116,549.

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

Activity area	Expense
Building	\$8,194.15
Compliance	\$12,259.34
Dog & Cat	\$13,353.32
Contractor management	\$14,602.20
General	\$16,519.51
Governance, including Elected Members	\$3,567.00
Planning	\$14,555.00
Rates	\$22,880.30
Other, including s270	\$10,618.11
TOTAL	\$116,548.93

Our Accountability

Gifts

Both Elected Members and Council Employees are required to report any gifts exceeding \$50 offered/ provided to them, regardless of whether they accept them or not.

The minimum reportable amount of \$50 is determined and gazetted by the Minister on a periodic basis.

Elected Members

During the year in review, the following Gifts and Benefits over \$50 were recorded as being offered to Elected Members:

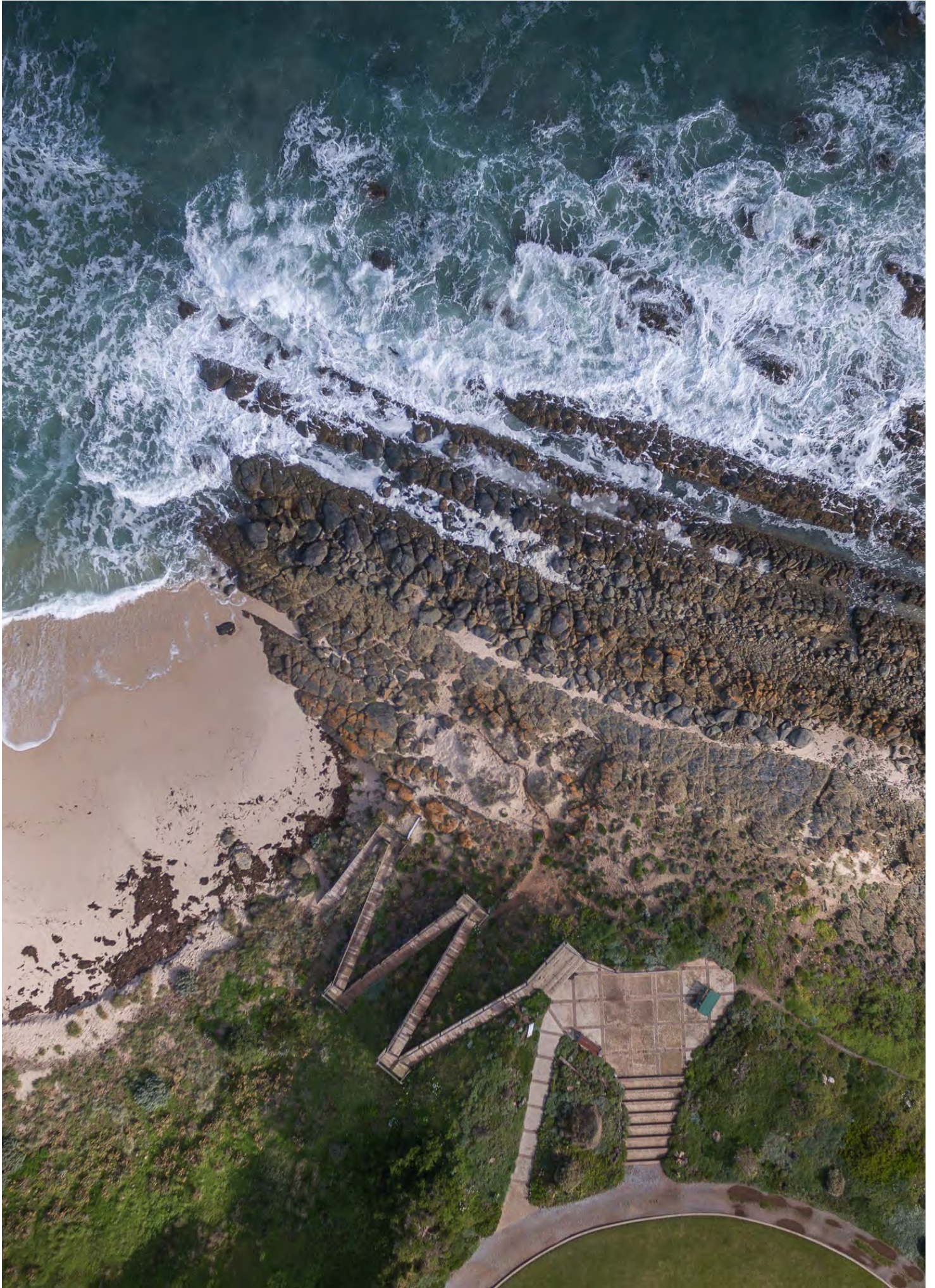


Date recieved	Recieved by	Donor	Gift &/Or benefit	Est. value \$	Used by
01 May 2025	Mayor Darryl Houston	A Birdie Told Me	Free Ticket to the 'Gin Jazz & Follies – A Birdie Told Me Event'	\$80	Darryl Houston

Council employees

During the year in review, the following Gifts and Benefits over \$50 were recorded as being provided to employees:

Date recieved	Recieved by	Donor	Gift &/Or benefit	Est. value \$	Used by
22 Feb 2025	Nathan Cunningham	Sealink	Return Ferry to 2025 Kangaroo Island for SeaLink Kangaroo Island Racing Carnival	\$250	Nathan Cunningham & Family
9 May 2025	All Staff	Subnet	1x Carton Big Shed Brewing Lager Cans	\$50	Staff
21 May 2025	Nathan Cunningham	Links Lady Bay	Lunch	\$150	Nathan Cunningham, Mark Gibson & Matt Atkinson



Looking ahead to 2025-26

The 2025–26 Annual Business Plan & Budget reflects the District Council of Yankalilla’s ongoing commitment to building a resilient and sustainable future, guided by our long-term strategic vision. Council continues to focus on consolidating services, prioritising key community needs and maintaining a disciplined approach to getting back to basics.

Following several years of significant investment in community infrastructure, Council’s focus has shifted to strengthening financial sustainability, defining and delivering essential services, maintaining and renewing existing assets and responsibly reducing debt. This continued focus provides a stable and resilient foundation for the future of our district.

Guided by VISION 2030

Our strategic direction is anchored in the revised District Council of Yankalilla Strategic Community Plan: VISION 2030 and the Long-Term Financial Plan (LTFP). Originally developed with extensive community input in 2019 and adopted in 2020, VISION 2030 has guided Council’s decisions over the past 5 years. In late 2023 and throughout 2024, the Our DCY: VISION 2030 Project engaged Elected Members and the community to review and refresh the Plan. The updated and renamed Strategic Community Plan: VISION 2030, adopted in March 2025, ensures that Council’s priorities continue to reflect the evolving needs, challenges and opportunities of our district as we move toward 2030.

A Collaborative and transparent process

The development of the 2025–26 Annual Business Plan & Budget was shaped through an extensive and collaborative process. Eleven workshops were held with Elected Members to consider priorities,

assess funding capacity and align projects with Council’s long-term financial objectives.

In addition, deliberative community engagement sessions were held in town halls across the district, providing residents the opportunity to discuss priorities, share ideas and provide feedback that directly shaped the final plan. The draft plan was made publicly available for review, with changes incorporated before adoption at a Special Council Meeting on 24 June 2025.

Council’s Audit & Risk Committee also provided oversight to ensure the plan aligns with strong governance and financial management principles.

Staying the Course on Financial Sustainability

Building on lessons from previous years, Council continues to apply a disciplined approach to resource management. Early identification of projects to be paused, deferred or staged ensures that delivery remains achievable within available resources—without compromising essential services.

Council’s LTFP remains a key planning tool for transparent and responsible decision-making. Now a standalone document, the LTFP reflects Council’s ongoing commitment to sound financial management, balancing current community expectations with our long-term capacity to deliver.

Objectives for 2025–26

In 2025–26, Council will continue to refine and clearly define essential services to align with community expectations. A key focus will be on completing infrastructure projects that have been deferred due to competing priorities and ensuring that our district remains a vibrant, functional and attractive place to live, work and visit.

Looking Ahead

Our priorities for the year ahead include:

- Defining and delivering essential services that meet the evolving expectations of our community.
- Completing key infrastructure projects, particularly those delayed by competing priorities, to enhance community wellbeing and amenity.
- Implementing environmental initiatives that protect our natural assets and promote sustainability for future generations.
- Engaging with our community to ensure decisions reflect local needs and aspirations.

Together, these actions will ensure the District Council of Yankalilla continues to provide reliable, responsible and community-focused services—strengthening our district’s resilience and building a sustainable future.

Our community’s needs are at the heart of every decision and we remain committed to working together to meet them.

The adopted Annual Business Plan & Budget and Long-Term Financial Plan are available electronically on Council’s website and in hard copy at the Council Office and Library upon request.



Where Council plans to invest the 2025-26 rates

The Annual Business Plan forecasts the money needed to fund council services and where it will come from in 2025-26. It also outlines where the forecast expenditure will be focused. A snapshot of the information in the Annual Business Plan for 2025-26 is provided below. The Long-Term Financial Plan identifies where Council foresees the income and expenditure needs for the district over the next 10 years.

Rates are indeed 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 Normanville Jetty Holiday Park, contribute to the forecast income for 2025-26.

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.

Council's total expenditure budget (operating and capital) of \$18.743 million will be funded through council rates (82%), local, state and federal grants (9%), the Normanville Jetty Holiday Park and Rapid Bay Campground (6%) and a range of other

sources (3%). The total rate revenue increase for 2025-26 is 6.4% and the average increase per rateable property is 6.1%.

Source: Adopted 2025-26 Annual Business Plan & Budget Summary

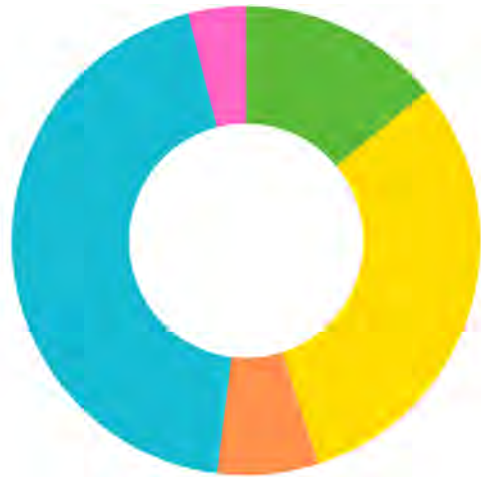
2025-26 Budget snapshot

2025-2026 Final Budget	
Operating Budget	
OPERATING REVENUE	
Rates	\$15,843,091
Statutory Charges	\$304,000
User Charges	\$1,121,337
Grants, Subsidies and Contributions	\$1,682,685
Investment Income	\$61,987
Reimbursements	\$203,373
Other Income	\$100,230
TOTAL INCOME	\$19,316,693
OPERATING EXPENSES	
Employee Costs	\$8,279,866
Materials, Contracts & Other	\$7,157,840
Depreciation, Amortisation & Impairment	\$4,440,398
Finance Costs	\$662,648
TOTAL EXPENSES	\$20,540,753
Operating Surplus / (Deficit)	(\$1,224,059)
Capital Budget	
Income - proceeds on sale of replaced assets	\$147,000
Total Income from Capital	\$147,000
Expenditure on Renewal/Replacement Assets	(\$2,327,900)
Expenditure on New/Upgraded Assets	(\$315,000)
Total Expenditure on Capital (excluding depreciation, amortisation & impairment)	(\$2,642,900)

2025-26 Operating & Capital Expenditure Budget

*Excluding depreciation

- 14% Capital expenditure
- 31% Materials, contracts & other
- 7% Waste management
- 44% Employee costs
- 4% Finance costs



Source: 2025-26 Adopted Annual Business Plan and Budget

2025-26 Rates

\$161 Average rate increase p.a

\$1,200 Minimum rates

20% Rate capping

9% Primary Producers Rate Rebate

Projects ahead for 2025-26

The following pages are an extract from the 2025-26 Annual Business Plan & Budget

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 the suite of Asset Management Plans and together they guide the 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 2025-26 Annual Business Plan & Budget to inform the community of the plan for the rest of the financial year.

JUNE 2025

DISTRICT COUNCIL OF YANKALILLA

ANNUAL BUSINESS PLAN & BUDGET 2025-26



Capital Projects

New | Upgrade

Bridges Safety Upgrade – Guard fence: Back Valley Road, Bollaparuda Creek, Rodgers Road & Three Bridges Road.

The purpose of this project is to improve safety to all road/bridge users and respond to Councils bridges inspection report, which outlines the appropriate repair, maintenance and renewal schedules for these assets.

ERP System Upgrade

Council is undertaking a major transformation of its enterprise resource planning (ERP) systems to improve the efficiency, accuracy and integration of core business functions. An ERP system is a comprehensive software platform that supports the day-to-day operations of local government by consolidating multiple systems such as; finance, rates, payroll, procurement, asset management, records, customer requests, and project delivery, into a single, unified solution. This integration allows for real-time data sharing across departments, reduces manual processes, and improves service delivery to the community.

In a local government setting, an ERP system plays a critical role in enabling informed decision-making, ensuring regulatory compliance and enhancing transparency. It supports financial sustainability by

providing accurate, timely reporting and forecasting, streamlines procurement and contract management, improves tracking and maintenance of infrastructure and assets, and enhances responsiveness to community needs through more efficient workflow and customer service tools.

The new ERP system will modernise the way Council works, drive greater accountability, and increase community confidence in Council operations.

Compliance Vehicle Canopy:

For safe animal containment.

The purpose of this project is to improve Council asset to ensure animal welfare, officer safety and efficiency in a compliant manner.

Automated External Defibrillators (AEDs)

This project responds to the introduction of the *Automated External Defibrillators (Public Access) Act 2022*, which requires the installation of a defibrillator in all of Councils designated or prescribed buildings.

Public Toilets at Normanville SLSC Building:

Contingency to repair after repeated vandalism.

This project provides the ability to respond to the ongoing high level of vandalism experienced in the new public toilets in the Normanville SLSC building.



Renewal | Replacement

Sealed Road Renewal: Finnis Vale Drive: Second Valley / Randalsea Renewal Work

Finniss Vale Drive provides access to the township of Second Valley and is identified in the Southern and Hills Local Government Association's 2030 Regional Transport Plan as a regionally significant tourist and community route.

The existing road assets are nearing end of life with areas of significant pavement deformation, cracking and limited existing stormwater management infrastructure, resulting in occurrences of road stormwater runoff discharging uncontrolled into private property.

Council has received significant stormwater complaints due to water ingress into properties on the low side of Finnis Vale Drive. The road pavement is in poor condition and has reduced pavement lane widths, which can cause situations where vehicles have to move onto the dirt shoulders when oncoming traffic is encountered. This is a poor outcome for a strategic tourist route and access road for many residents and visitors to Second Valley. The work proposed, which will address all areas of concern, includes;

- Repair of areas of pavement failure.
- Reinstatement and repair of unsealed shoulder to remove seal breaks and edge drop-off
- Resealing of the road providing a uniformed carriageway width of 7.0m
- Re-establishment of roadside drainage

The project has been nominated for Special Local Roads Program funding with the support of the Southern and Hills Local Government Association.

Footpath Renewal Program

Our Council is committed to providing safe and convenient footpath networks throughout our district. 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, benefiting local businesses and supporting the local economy. Additionally, a well-maintained footpath network can improve the overall appearance of a community, contributing to residents' satisfaction or boosting civic pride within their neighbourhood.

Council continues to deliver the footpath repair program that will ensure all damaged footpath segments are repaired to a satisfactory condition.

Large Plant Renewal

This project ensures that Councils heavy plant and equipment is scheduled for replacement in conjunction with the anticipated lifecycle contained within Councils asset management plan.

Shoulder Maintenance

\$62K has been budgeted for the ongoing program of shoulder maintenance.

Unsealed Road Renewal

This budget will be allocated to continue the program of works using Councils condition assessment data and priority assessment to renew unsealed roads.

Continuation of our annual re-sheeting program remains a key priority for Council. We conduct regular condition inspections of our roads, which inform our re-sheeting program.

CHSP Vehicle Replacement

Replacement of one Commonwealth Home Support Program vehicle, supported by grant funding.

Bullaparlinga Cemetery Columbarium Wall Renewal

This project ensures that essential wall repair and maintenance are undertaken to ensure that this service can be provided to the community.

Operating Projects

The 2025-26 Annual Business Plan & Budget includes several projects that are not an investment in capital, but 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 are identified in more detail on the following pages.

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 maintenance options for the bridge's future.

Coastal Conservation – Made by Nature

Key priorities from the Southern Fleurieu Coastal Action Plan will be implemented in the 'Conservation Made by Nature' project. These priorities will be implemented through site work plans to reduce environmental threats and improve the biodiversity and conservation of our coastal assets. Community education and participation programs will be undertaken to promote positive environmental outcomes.

Matching funding will be provided through site work plans in partnership with Green Adelaide's Coast and Seas Program and the Hills and Fleurieu Landscape Board Coast and Marine Program.

Community, Arts and Creativity Program

The Arts and Creativity Program, which has been running successfully for the past 5 years, continues to provide the link between Council and the large number of vibrant artists and creatives who live in our district. The Program, led by the driven and skilled volunteers as part of Council's Arts and Culture Advisory Group,

provides recommendations to Council on a range of matters including potential grants and a vision for public art in our district.

Community Grants Program

The much-loved Community Grant Program provides support to our highly valued and active community groups who would otherwise struggle to find appropriate grant programs to fund their programs and/or activities benefiting the broader community. This annual program continues to provide 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.

Economic Development Strategy Implementation

In 2020 an Economic Development Strategy 2020-2025 was endorsed by Council. Implementation of this strategy continues and in 2024-25 includes:

- Working with partners to establish a program of support initiatives and training that build business capacity and resilience.
- Supporting agricultural sustainability and diversification.
- Embracing geotourism to enhance our natural and cultural heritage experiences and facilities.
- Supporting career pathway development and improved access to tertiary education and VET alternatives through the Regional Study Hub.
- Engaging with industry groups and the business community to develop the next version of Council's economic development strategy.

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 Green Adelaide, Landscape SA Hills and Fleurieu, the Fleurieu Environment Centre, the Foundation for National

Parks and Wildlife and community groups to provide local native seedlings for Council and community revegetation projects. We will continue to grow less flammable local native plants identified through the Firewise project while increasing biodiversity in our region through strategic revegetation projects.

Myponga Memorial Community Centre and Yankalilla Memorial Park Sport Facilities

Council has long recognised the vital role played by the Myponga Memorial Community Centre & Yankalilla Memorial Park Sport Facilities in bridging a significant gap in local sport and recreation and creating community. Whilst Council's priority is to invest in infrastructure that is Council owned and managed, Council continues to provide resources and a place to connect for a large portion of our community.



Appendix A

District Council of Yankalilla
General Purpose Financial Statements



District Council of Yankalilla

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



General Purpose Financial Statements

for the year ended 30 June 2025

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General Purpose Financial Statements

for the year ended 30 June 2025

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 2025 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

18 November 2025



Darryl Houston
Mayor

18 November 2025

Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Income			
Rates	2a	14,911	13,923
Statutory charges	2b	293	245
User charges	2c	2,516	1,931
Grants, subsidies and contributions - capital	2g	928	384
Grants, subsidies and contributions - operating	2g	1,284	607
Investment income	2d	37	47
Reimbursements	2e	199	155
Other income	2f	240	195
Total income		20,408	17,487
Expenses			
Employee costs	3a	7,460	7,499
Materials, contracts and other expenses	3b	7,376	7,159
Depreciation, amortisation and impairment	3c	4,613	4,215
Finance costs	3d	752	857
Net loss - equity accounted council businesses	18	170	205
Total expenses		20,371	19,935
Operating surplus / (deficit)		37	(2,448)
Physical resources received free of charge		1,996	–
Asset disposal and fair value adjustments	4	(258)	(795)
Amounts received specifically for new or upgraded assets	2g	–	458
Net surplus / (deficit)		1,775	(2,785)
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9	19,052	7,582
Total amounts which will not be reclassified subsequently to operating result		19,052	7,582
Total other comprehensive income		19,052	7,582
Total comprehensive income		20,827	4,797

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

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	51	89
Trade and other receivables	5b	1,575	1,817
Inventories	5c	1	1
Total current assets		1,627	1,907
Non-current assets			
Trade and other receivables	6a	45	53
Other non-current assets	6b	201	201
Infrastructure, property, plant and equipment	7	159,929	140,709
Total non-current assets		160,175	140,963
TOTAL ASSETS		161,802	142,870
LIABILITIES			
Current liabilities			
Trade and other payables	8a	1,883	2,438
Borrowings	8b	2,046	860
Provisions	8c	1,091	1,178
Total current liabilities		5,020	4,476
Non-current liabilities			
Borrowings	8b	11,480	14,090
Provisions	8c	167	166
Liability - equity accounted council businesses	8d	1,260	1,090
Total non-current liabilities		12,907	15,346
TOTAL LIABILITIES		17,927	19,822
Net assets		143,875	123,048
EQUITY			
Accumulated surplus		30,511	28,736
Asset revaluation reserves	9	113,364	94,312
Total council equity		143,875	123,048
Total equity		143,875	123,048

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 2025

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2025				
Balance at the end of previous reporting period		28,736	94,312	123,048
Net surplus / (deficit) for year		1,775	–	1,775
Gain (Loss) on Revaluation of I,PP&E	7a	–	19,052	19,052
Other comprehensive income		–	19,052	19,052
Total comprehensive income		1,775	19,052	20,827
Transfers between reserves		–	–	–
Balance at the end of period		30,511	113,364	143,875
2024				
Balance at the end of previous reporting period		31,521	86,730	118,251
Restated opening balance		31,521	86,730	118,251
Net surplus / (deficit) for year		(2,785)	–	(2,785)
Gain (Loss) on Revaluation of I,PP&E	7a	–	7,582	7,582
Other comprehensive income		–	7,582	7,582
Total comprehensive income		(2,785)	7,582	4,797
Transfers between reserves		–	–	–
Balance at the end of period		28,736	94,312	123,048

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 2025

\$ '000	Notes	2025	2024
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		15,005	14,070
Statutory charges		293	245
User charges		2,768	2,182
Grants, subsidies and contributions		1,355	1,724
Investment receipts		37	47
Reimbursements		219	155
Other receipts		1,036	1,030
<u>Payments</u>			
Payments to employees		(7,516)	(7,407)
Payments for materials, contracts and other expenses		(8,074)	(8,333)
Finance payments		(752)	(857)
Net cash provided by (or used in) operating activities	11b	<u>4,371</u>	<u>2,856</u>
Cash flows from investing activities			
<u>Receipts</u>			
Grants utilised for capital purposes		43	—
Amounts received specifically for new or upgraded assets		—	679
Sale of replaced assets		438	137
Sale of surplus assets		55	—
Repayments of loans by community groups		13	43
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(2,318)	(1,297)
Expenditure on new/upgraded assets		(1,216)	(4,369)
Net cash provided (or used in) investing activities		<u>(2,985)</u>	<u>(4,807)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from borrowings		—	4,397
<u>Payments</u>			
Repayments of borrowings		(1,424)	(2,522)
Net cash provided by (or used in) financing activities		<u>(1,424)</u>	<u>1,875</u>
Net increase (decrease) in cash held		(38)	(76)
plus: cash & cash equivalents at beginning of period		89	165
<u>Cash and cash equivalents held at end of period</u>	11a	<u>51</u>	<u>89</u>

Additional information:

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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 2025

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* date 18 November 2025.

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).

(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.

(3) Income recognition

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

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

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied grants (General Purpose Grant (GPG), Roads Formula Funding (ILRG) and Supplementary Local Road Funding (Formula Funding) has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2022/23	\$690,528	\$503,881	+ \$186,647
2023/24	\$116,958	\$537,152	- \$420,194
2024/25	\$759,072	\$538,726	+\$220,346

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

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 amount of the distortion for 2024/25 is \$220,346 (2023/24: -\$420,194).

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

Some untied grants, while recognised as operating income, are used for capital expenditure and are disclosed in the table below. The total amounts are then added back to Net Outlays on existing Assets or Net Outlays on New and Upgraded Assets in Note 15.

Grants, Contributions & Subsidies - Capital	Renewal Capital Expenditure	New/Upgraded Capital Expenditure	Total
Roads to Recovery	-	-	-
LRCIP	-	\$127,582	\$127,582
Special Local Roads Program	\$800,000	-	\$800,000
TOTALS	\$800,000	\$127,582	\$927,582

(4) Cash, cash equivalents and other financial instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

(5) Inventories

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

(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 other overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner by management.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

6.2 Materiality

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

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	18-22
Asphalt	25-65
Sheeted	13-57
Pavement Base	60-100
Pavement Sub-Base	180-400
Kerbing	70
Footpath - Concrete	50-100
Footpath - Pavers	50-100
Footpath - Asphalt	25-50
Footpath - Spray Seal	20-40
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
Buildings - Water Supply Pumps & Meters	7-30

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

Recreation	Useful Lives (years)
Recreation Assets	15-80

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 3.32% (2024, 4.04%)

Weighted avg. settlement period 3.37 years (2024, 3.11 years)

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. 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 17.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

(10) Leases

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

10.1 Council as a lessee

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

i) Right-of-Use-Assets

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

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 *Investments in Associates and Joint Ventures* and set out in detail in Note 18.

(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

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

(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.

(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 2025

Note 2. Income

\$ '000	2025	2024
(a) Rates		
General rates		
General rates	14,576	13,479
Less: mandatory rebates	(50)	(47)
Less: discretionary rebates, remissions and write-offs	(125)	(124)
Total general rates	14,401	13,308
Other rates (including service charges)		
Regional Landscape Levy (formerly NRM Levy)	378	330
Wirrina Water Service	–	106
Total other rates (including service charges)	378	436
Other charges		
Penalties for late payment	116	126
Legal and other costs recovered	16	53
Total other charges	132	179
Total rates	14,911	13,923
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	151	137
Health and septic tank inspection fees	42	34
Animal registration fees and fines	88	72
Parking Fines/Expiation Fees	8	(3)
Other licences, fees and fines	4	5
Total statutory charges	293	245
(c) User charges		
Cemetery/crematoria fees	11	11
Hall and equipment hire	6	2
Sundry	10	5
Caravan Park Hire Fees	2,432	1,859
Block Clearing Fees	1	(8)
Search Fees	28	28
CHSP Contributions	28	30
Water Consumption	–	4
Total user charges	2,516	1,931

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 2. Income (continued)

\$ '000	2025	2024
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	–	3
- Loans to community groups	2	3
Investment property rental income	35	41
Total investment income	37	47
(e) Reimbursements		
Workcover	51	30
Surf Club Building Outgoings	92	32
Other	56	93
Total reimbursements	199	155
(f) Other income		
Rebates received	37	28
Sundry	87	124
Visitor Information Centre	116	43
Total other income	240	195
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	–	458
Total amounts received for new or upgraded assets	–	458
Other grants, subsidies and contributions - capital		
Roads to Recovery	–	163
Untied - Local roads and community	128	221
Special Local Roads Program	800	–
Total Other grants, subsidies and contributions - capital	928	384
Operating grants, subsidies and contributions		
Other Grants, Subsidies and Contributions		
- Untied - Financial Assistance Grant	759	117
- Home and Community Care Grant	214	208
- Library and Communications	20	17
- Sundry	291	265
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	1,284	607
Total grants, subsidies and contributions	2,212	1,449

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2. Income (continued)

\$ '000	2025	2024
(i) Sources of grants		
Commonwealth Government	341	696
State Government	1,733	730
Other	138	23
Total	2,212	1,449

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses

\$ '000	Notes	2025	2024
(a) Employee costs			
Salaries and wages		6,061	6,190
Employee leave expense		388	386
Superannuation	17	699	675
Workers' compensation insurance		287	273
Other employee related costs		114	172
Less: capitalised and distributed costs		(89)	(197)
Total operating employee costs		7,460	7,499
Total number of employees (full time equivalent at end of reporting period)		62	65
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		25	24
- Other auditors		20	9
Bad and doubtful debts		(20)	16
Elected members' expenses		167	156
Insurance		278	243
Operating lease rentals - non-cancellable leases	16		
- Minimum lease payments		10	12
Subtotal - prescribed expenses		480	460
(ii) Other materials, contracts and expenses			
Contractors		3,513	2,936
Maintenance		611	953
Legal expenses		117	267
Levies Paid to Government - Landscape Levy (formerly NRM Levy)		377	329
Levies - other		19	17
Parts, accessories and consumables		412	402
Sundry		134	97
Utilities		451	401
IT and Communications		493	623
Administration		190	201
Registrations, Subscriptions and Memberships		192	210
Hire Fees		333	344
Grants and Contributions		96	101
Vehicles		255	92
Visitor Information Centre		111	48
Wirrina Service Payments to SA Water		—	111
Less: capitalised and distributed Costs		(408)	(433)
Subtotal - Other material, contracts and expenses		6,896	6,699
Total materials, contracts and other expenses		7,376	7,159

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 3. Expenses (continued)

\$ '000	2025	2024
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	621	489
Infrastructure		
- Bridges, footpaths, kerb and gutter	257	250
- Stormwater drainage	320	259
- Transport Infrastructure	2,572	2,396
Plant and equipment	247	255
Furniture and fittings	162	158
Recreation	288	269
Fleet Plant	146	139
Subtotal	4,613	4,215
Total depreciation, amortisation and impairment	4,613	4,215

(d) Finance costs

Interest on loans	752	857
Total finance costs	752	857

Note 4. Asset disposal and fair value adjustments

\$ '000	2025	2024
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	438	137
Less: carrying amount of assets sold	(751)	(932)
Gain (loss) on disposal	(313)	(795)
(ii) Assets surplus to requirements		
Proceeds from disposal	55	—
Gain (loss) on disposal	55	—
Net gain (loss) on disposal or revaluation of assets	(258)	(795)

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 5. Current assets

\$ '000	2025	2024
(a) Cash and cash equivalent assets		
Cash on hand and at bank	51	89
<u>Total cash and cash equivalent assets</u>	<u>51</u>	<u>89</u>

(b) Trade and other receivables

Rates - general and other	1,020	1,120
Debtors - general	156	342
GST recoupment	153	72
Prepayments	232	288
Loans to community organisations	14	13
Debtors - Wirrina Water Consumption	3	4
Subtotal	<u>1,578</u>	<u>1,839</u>
Less: provision for expected credit losses	(3)	(22)
<u>Total trade and other receivables</u>	<u>1,575</u>	<u>1,817</u>

(c) Inventories

Stores and materials	1	1
<u>Total inventories</u>	<u>1</u>	<u>1</u>

Note 6. Non-current assets

\$ '000	2025	2024
(a) Trade and other receivables		
Council rates postponement scheme	28	22
Loans to community organisations	17	31
<u>Total financial assets</u>	<u>45</u>	<u>53</u>

(b) Other non-current assets

Intangible Assets - Software	201	201
Intangible Assets - Software Accumulated Amortisation	—	—
<u>Total other non-current assets</u>	<u>201</u>	<u>201</u>

Note 7. Infrastructure, Property, Plant & Equipment

Comparatives	173,352	25,993	(66,536)	132,809	4,168	1,297	(932)	7,582	189,173	26,284	(74,748)	140,709
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Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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, including bulk earthworks with an assessed unlimited useful life, was valued at the current replacement cost as at 1 July 2024 using Valuer General Assessment. 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. Indexation has been applied by Tonkin Consulting as at 1 July 2024 based on the capital Local Government Price Index ('LGPI') indices since 2020.

All acquisitions made in this financial year have been 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 2023. Indexation has been applied by Tonkin Consulting as at 1 July 2024 based on the capital Local Government Price Index ('LGPI') indices since 2023.

All acquisitions made in this financial year have been recorded at cost.

Infrastructure - Bridges

Bridges assets were valued by Tonkin Consulting Pty Ltd at written down current replacement cost during the reporting period commencing 1 July 2023. Pursuant to Council's election Bridges Assets are disclosed at fair value. Indexation has been applied by Tonkin Consulting as at 1 July 2024 based on the capital Local Government Price Index ('LGPI') indices since 2023.

All acquisitions made in this financial year have been recorded at cost.

Infrastructure - Transport

Transportation Assets include roads. Road assets were valued by Tonkin Consulting Pty Ltd at written down current replacement cost during the reporting period commencing 1 July 2022. Pursuant to Council's election Transport Assets are disclosed at fair value. Indexation has been applied by Tonkin Consulting as at 1 July 2024 based on the capital Local Government Price Index ('LGPI') indices since 2022.

All acquisitions made in this financial year have been 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. Indexation has been applied by Tonkin Consulting as at 1 July 2024 based on the capital Local Government Price Index ('LGPI') indices since 2021.

All acquisitions made in this financial year have been recorded at cost.

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 2025

Note 8. Liabilities

\$ '000	Notes	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(a) Trade and other payables					
Goods and services		1,338	–	795	–
Payments received in advance		213	–	1,296	–
Accrued expenses - employee entitlements		162	–	132	–
Accrued expenses - other		168	–	215	–
Other		2	–	–	–
<u>Total trade and other payables</u>		<u>1,883</u>	<u>–</u>	<u>2,438</u>	<u>–</u>
(b) Borrowings					
Short term draw down facility		1,483	9,216	–	11,263
Loans		563	2,264	860	2,827
<u>Total Borrowings</u>		<u>2,046</u>	<u>11,480</u>	<u>860</u>	<u>14,090</u>
(c) Provisions					
Employee entitlements (including oncosts)		1,091	167	1,178	166
<u>Total provisions</u>		<u>1,091</u>	<u>167</u>	<u>1,178</u>	<u>166</u>
(d) Liability accounted investments in Council businesses					
Fleurieu Regional Waste Authority	18	–	1,260	–	1,090
<u>Total liability accounted investments in Council businesses</u>		<u>–</u>	<u>1,260</u>	<u>–</u>	<u>1,090</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Reserves

	as at 30/06/24				as at 30/06/25
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
Asset revaluation reserve					
Land - other	12,567	1,966	—	—	14,533
Buildings and other structures	4,172	5,110	—	—	9,282
Infrastructure					
- Bridges, footpaths, kerb and gutter	2,648	236	—	—	2,884
- Stormwater drainage	11,726	3,542	—	—	15,268
- Transport Infrastructure	60,424	8,090	—	—	68,514
Recreation	2,723	108	—	—	2,831
Other assets	52	—	—	—	52
Total other assets	52	—	—	—	52
Total asset revaluation reserve	94,312	19,052	—	—	113,364
Comparatives	86,730	7,582	—	—	94,312

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 2025

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2025	2024
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(a) Reconciliation of cash

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

Total cash and equivalent assets	5	51	89
Balances per Statement of Cash Flows		51	89

(b) Reconciliation of Operating Result

Net surplus/(deficit)	1,775	(2,785)
Non-cash items in income statements		
Depreciation, amortisation and impairment	4,613	4,215
Equity movements in equity accounted investments (increase)/decrease	170	205
Non-cash asset acquisitions	(1,992)	–
Grants for capital acquisitions treated as investing activity	(928)	(679)
Net (gain)/loss on disposals	258	795
	3,896	1,751
Add (less): changes in net current assets		
Net (increase)/decrease in receivables	256	253
Change in allowances for under-recovery of receivables	(19)	16
Net (increase)/decrease in inventories	–	(1)
Net increase/(decrease) in trade and other payables	324	752
Net increase/(decrease) in unpaid employee benefits	(86)	85
Net cash provided by (or used in) operations	4,371	2,856

(c) Financing arrangements

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

Corporate credit cards	50	50
Cash advance facilities	2,514	1,150

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

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 (including legals and penalties for late payment)

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 0.7625% (2024: 0.7541%). 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 12. 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, fixed borrowings are repayable semi annually; interest is charged at fixed & variable rates between 4.30% and 6.80% (2024: 4.30% and 6.80%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. 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					
2025					
Financial assets					
Cash and cash equivalents	51	–	–	51	51
Receivables	1,331	28	–	1,359	1,357
Other financial assets	15	18	–	33	31
Total financial assets	1,397	46	–	1,443	1,439
Financial liabilities					
Payables	1,670	–	–	1,670	1,670
Current borrowings	2,180	–	–	2,180	2,046
Non-current borrowings	–	11,050	761	11,811	11,480
Total financial liabilities	3,850	11,050	761	15,661	15,196
Total financial assets and liabilities	5,247	11,096	761	17,104	16,635
2024					
Financial assets					
Cash and cash equivalents	89	–	–	89	89
Receivables	1,532	–	–	1,532	1,582
Other financial assets	15	33	–	48	44
Total financial assets	1,636	33	–	1,669	1,715
Financial liabilities					
Payables	1,010	–	–	1,010	1,142
Current borrowings	1,046	–	–	1,046	860
Non-current borrowings	–	13,413	1,141	14,554	14,090
Total financial liabilities	2,056	13,413	1,141	16,610	16,092
Total financial assets and liabilities	3,692	13,446	1,141	18,279	17,807

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

\$ '000	2025		2024	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.50%	10,699	6.01%	11,262
Fixed interest rates	5.02%	2,827	5.23%	3,688
		13,526		14,950

Net fair value

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 12. 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 1.78%, which accounts for an expected loss of \$2,768, and the ECL rate for Debtors - Wirrina Water Consumption is 0.00% which accounts for an expected loss of \$0. Total expected loss of \$2,768.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 13. Capital expenditure and investment property commitments

\$ '000	2025	2024
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Infrastructure	–	23
Plant and equipment	–	107
	–	130
These expenditures are payable:		
Not later than one year	–	130
	–	130

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. Financial indicators

\$ '000	Amounts 2025	Indicator 2025	Indicators 2024	Indicators 2023
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	37	0.2%	(14.0)%	(15.8)%
Total operating income	20,408			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	14,996	73%	96%	85%
Total operating income	20,408			
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.				
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.				
The operating income and operating surplus are adjusted by adding back the current year timing difference of Financial Assistance Grants and subtracting the current year capital grants income (Grants, subsidies and contributions-capital) excluding Roads to Recovery.				
The Net Financial Liabilities are adjusted to add back the Financial Assistance Grants received in advance for the next financial year.				
Where required, 2023-24 comparative ratios have been changed according to the South Australian Local Government Model Financial Statements.				
Adjusted Operating Surplus Ratio				
Operating surplus	(1,111)	(5.8)%	(12.7)%	(17.0)%
Total operating income	19,260			
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	15,216	79%	95%	89%
Total operating income	19,260			

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 14. Financial indicators (continued)

\$ '000	Amounts 2025	Indicator 2025	Indicators 2024	Indicators 2023
3. Asset Renewal Funding Ratio				
Asset renewals	1,880			
Infrastructure and Asset Management Plan required expenditure	2,360	80%	36%	59%

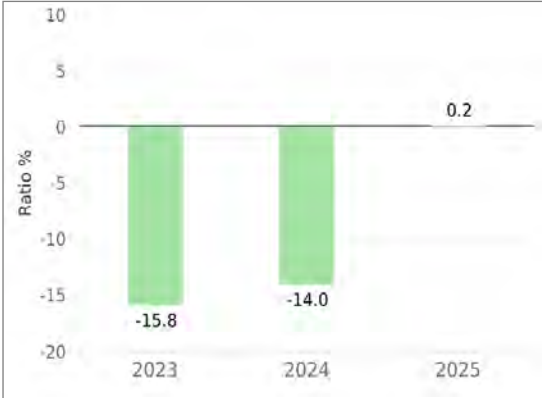
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

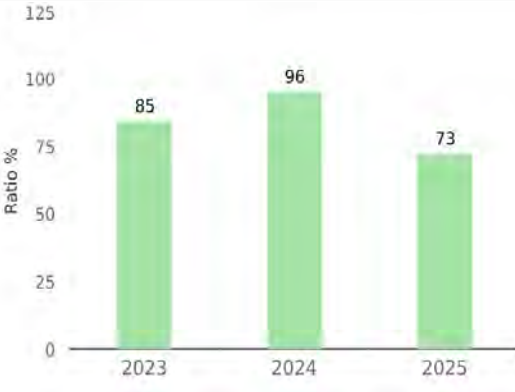
Note 14. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio

 <table><tr><th>Year</th><th>Ratio %</th></tr><tr><td>2023</td><td>-15.8</td></tr><tr><td>2024</td><td>-14.0</td></tr><tr><td>2025</td><td>0.2</td></tr></table>	Year	Ratio %	2023	-15.8	2024	-14.0	2025	0.2	Purpose of operating surplus ratio This indicator is to determine the percentage the operating revenue varies from operating expenditure	Commentary on 2024/25 result
	Year	Ratio %								
2023	-15.8									
2024	-14.0									
2025	0.2									
		<table><tr><td>2024/25 ratio</td><td>0.2%</td></tr></table> Higher Caravan Park income, Rates income and Grants income, offset by higher Caravan Park costs and higher depreciation (revaluations).	2024/25 ratio	0.2%						
2024/25 ratio	0.2%									

2. Net Financial Liabilities Ratio

 <table><tr><th>Year</th><th>Ratio %</th></tr><tr><td>2023</td><td>85</td></tr><tr><td>2024</td><td>96</td></tr><tr><td>2025</td><td>73</td></tr></table>	Year	Ratio %	2023	85	2024	96	2025	73	Purpose of net financial liabilities ratio This indicator shows the significance of the net amount owed to others, compared to operating revenue	Commentary on 2024/25 result <table><tr><td>2024/25 ratio</td><td>73%</td></tr></table> Higher operating revenue (including rates, grants, caravan park charges) and lower borrowings.	2024/25 ratio	73%
	Year	Ratio %										
2023	85											
2024	96											
2025	73											
2024/25 ratio	73%											

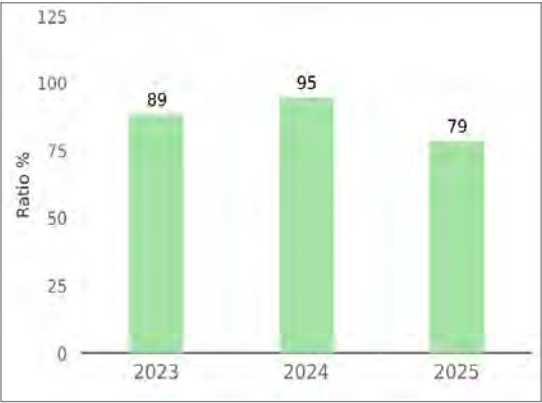
Adjusted Operating Surplus Ratio

 <table><tr><th>Year</th><th>Ratio %</th></tr><tr><td>2023</td><td>-17.0</td></tr><tr><td>2024</td><td>-12.7</td></tr><tr><td>2025</td><td>-5.8</td></tr></table>	Year	Ratio %	2023	-17.0	2024	-12.7	2025	-5.8	Purpose of adjusted operating surplus ratio This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	Commentary on 2024/25 result
	Year	Ratio %								
2023	-17.0									
2024	-12.7									
2025	-5.8									
		<table><tr><td>2024/25 ratio</td><td>(5.8)%</td></tr></table> The Adjusted Operating Surplus Ratio is lower vs the Operating Surplus Ratio due to removal of Operating Capital Grants and Financial Assistance Grants timing.	2024/25 ratio	(5.8)%						
2024/25 ratio	(5.8)%									

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 14. Financial indicators (continued)

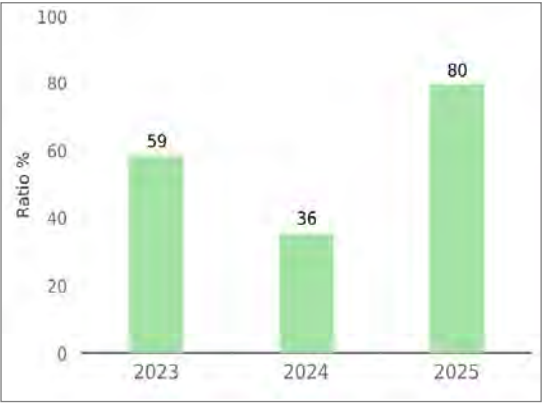
Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2024/25 result	
2024/25 ratio	79%
The Adjusted Net Financial Liabilities Ratio is higher vs Net Financial Liabilities Ratio due to removal of Operating Capital Grants and Financial Assistance Grants timing.	

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio
This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2024/25 result	
2024/25 ratio	80%
Majority of capital renewal projects completed as planned.	

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 15. Uniform presentation of finances

\$ '000	2025	2024
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.		
<u>Income</u>		
Rates	14,911	13,923
Statutory charges	293	245
User charges	2,516	1,931
Grants, subsidies and contributions - capital	928	384
Grants, subsidies and contributions - operating	1,284	607
Investment income	37	47
Reimbursements	199	155
Other income	240	195
Total Income	20,408	17,487
<u>Expenses</u>		
Employee costs	(7,460)	(7,499)
Materials, contracts and other expenses	(7,376)	(7,159)
Depreciation, amortisation and impairment	(4,613)	(4,215)
Finance costs	(752)	(857)
Net loss - equity accounted council businesses	(170)	(205)
Total Expenses	(20,371)	(19,935)
Operating surplus / (deficit)	37	(2,448)
Net timing adjustment for general purpose grant funding	(220)	420
Less: grants, subsidies and contributions - capital	(928)	(384)
Adjusted Operating surplus / (deficit)	(1,111)	(2,412)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(2,318)	(1,297)
Add back depreciation, amortisation and impairment	4,613	4,215
Add back grants, subsidies and contributions - capital renewal	800	163
Add back proceeds from sale of replaced assets	438	137
	3,533	3,218
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(1,216)	(4,369)
Add back grants, subsidies and contributions - capital new/upgraded	128	221
Add back amounts received specifically for new and upgraded assets	–	679
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	55	–
	(1,033)	(3,469)
Annual net impact to financing activities (surplus/(deficit))	1,389	(2,663)

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 16. Leases

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	2025	2024
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	423	35
Later than one year and not later than 5 years	1,556	258
Later than 5 years	205	265
	<u>2,184</u>	<u>558</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 17. 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 (11.50% in 2024/25; 11.00% in 2023/24). 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 2023/24) 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 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 18. Interests in other entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2025	2024	2025	2024
Joint Ventures - (Losses)	(170)	(205)	(1,260)	(1,090)
Council's share of net income				
Joint ventures	(170)	(205)	(1,260)	(1,090)
Total Council's share of net income	(170)	(205)	(1,260)	(1,090)

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

(a) Carrying amounts

\$ '000	Principal Activity	2025	2024
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.	(1,260)	(1,090)
Total carrying amounts - joint ventures and associates		(1,260)	(1,090)

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.

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2025	2024	2025	2024	2025	2024
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

\$ '000	Fleurieu Regional Waste Authority	
	2025	2024
Opening Balance	(1,090)	(885)
Share in Operating Result	(170)	(205)
Council's equity share in the joint venture or associate	(1,260)	(1,090)

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 18. Interests in other entities (continued)

(d) Summarised financial information of the equity accounted business

\$ '000	Fleurieu Regional Waste Authority	
	2025	2024
Statement of Financial Position		
Cash and Cash Equivalents	255	801
Other Current Assets	1,173	316
Non-Current Assets	7,683	6,598
Total assets	9,111	7,715
Current Trade and Other Payables	2,170	1,638
Current Financial Liabilities	551	648
Current Provisions	4,900	4,677
Non-Current Financial Liabilities	13,996	11,600
Non-Current Provisions	93	47
Total liabilities	21,710	18,610
Net Assets	(12,599)	(10,895)
Statement of Comprehensive Income		
Other Income	4,766	4,085
Contributions from Constituent Councils	9,457	8,949
Interest Income	2	1
Total income	14,225	13,035
Employee Costs	4,645	4,107
Materials, Contracts & Other Expenses	9,636	9,379
Depreciation, Amortisation and Impairment	1,140	1,020
Finance Costs	634	588
Total expenses	16,055	15,094
Operating Result	(1,830)	(2,059)

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 19. 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 deductible "insurance excesses", the amount of which varies according to the class of insurance.

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

3. Legal expenses

Council is the planning consent authority for its area under the *Planning, Development and Infrastructure Act 2016*. 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.

At the reporting date, the Council had one legal claim against it that was resolved in July 2025. There was no significant cost to the Council due to resolving this claim apart from a minor insurance excess.

Note 20. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2025, 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 2025

Note 21. 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, 15 persons were paid the following total compensation:

\$ '000	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	981	863
Post-employment benefits	95	78
Total	1,076	941

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

A Key Management Personnel is a member of a community group to which a community grant was paid during 2024/25, amounting to \$25,000.00 (2023/24 Not applicable, prior to appointment of Key Management Personnel).



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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 2025, 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 2025, 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.

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.

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

26 November 2025



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 2024 to 30 June 2025 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 2024 to 30 June 2025.

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 2024 to 30 June 2025. 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 applied Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services 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 2024 to 30 June 2025. 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

26 November 2025

General Purpose Financial Statements

for the year ended 30 June 2025

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 2025, 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: 18 November 2025



DISTRICT COUNCIL OF YANKALILLA

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2025

Statement by Auditor

I confirm that, for the audit of the financial statements of District Council of Yankalilla for the year ended 30 June 2025, 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

A handwritten signature in blue ink, appearing to read 'T Muhl'.

Tim Muhlhausler CA, Registered Company Auditor

Director

26 November 2025

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Appendix B

Fleurieu Regional Waste Authority
Annual Report 2024-25



Fleurieu Regional Waste Authority

Annual Report 2024-25



FLEURIEU REGIONAL
WASTE AUTHORITY



FLEURIEU REGIONAL
WASTE AUTHORITY



city of
Victor Harbor



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Message

From the Independent Chairperson

It is my pleasure, in my capacity as the Independent Chairperson of the Board, to present the Fleurieu Regional Waste Authority (FRWA) Annual Report for the 2024–25 financial year.

The waste sector is a dynamic and evolving industry, with new challenges and opportunities constantly emerging—whether through legislative changes, technological advancements, or shifting community expectations. This environment demands that FRWA remains forward-thinking and agile in both planning and operations, underpinned by a progressive risk management framework. I am pleased to observe that with the skills, ethics and commitment of the incredible Board Members and staff of FRWA, these demands are met.

Our Audit & Risk Committee (ARC), led by Peter Fairlie Jones, continues to provide rigorous oversight of our financial and risk management processes. This year, the Committee was strengthened by the addition of FRWA Board Member Jodie Summer from the District Council of Yankalilla. With support from FRWA administration and Local Government Risk Services, the ARC has led the development of Risk Appetite Statements. These statements were thoroughly discussed and debated during a joint meeting of the ARC and the Board. They now add depth to our Risk Management Framework Policy—enabling our approach to complex decisions to be both proactive and with a clear risk-based lens.

Despite our best efforts in risk planning, incidents can and do still occur. This year, we experienced two significant truck accidents and a battery fire at the Kangaroo Island Resource Recovery Centre. In response, our teams activated continuity plans, mobilised resources, and ensured minimal disruption to community services—demonstrating both resilience and professionalism under pressure.

I also had the opportunity to visit several of our member Councils this year. I was left inspired by the knowledge and passion shown by Council members for the circular economy and recycling. Together, we reviewed and updated our Charter—FRWA’s constitutional document. With Council approval, minor amendments were made to better reflect current operations and enhance the Authority’s effectiveness.

FRWA remains deeply aware of its role in the waste sector across the Fleurieu Peninsula and its responsibilities to our member Councils. We are continually seeking ways to improve services, reduce costs, and deliver better environmental outcomes for our communities. This year was no exception and key initiatives have included:

- supporting Councils in implementing new Public Waste Management Policies to improve waste and litter management in public spaces;
- transitioning to online-only kerbside collection calendars to reduce costs and paper waste;
- launching a bin delivery service (on the mainland) for residents who prefer to collect bins from our waste and recycling depots; and
- extending Food Organic Garden Organic (FOGO) collection service to areas of Emu Bay and Kingscote.

These initiatives reflect our commitment to achieving the objectives of our member Councils, advancing our shared vision:

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

Finally, I extend my sincere thanks to my fellow Board Members and to the Audit & Risk Committee Members for their vision, wise counsel, and support. I also acknowledge and thank the entire FRWA team—from waste collection drivers and site operators to our education, customer service, finance, and administration staff. Their dedication and high standards ensure we continue to deliver essential services to our communities.

Thank you, team.

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, this year the FRWA Charter was reviewed by the Board and member councils with minor amendments made. A notice advising of the update was published in the Government Gazette on the 31 July 2025.

FRWA conducts its business within a complex and constantly changing regulatory and business environment. The Board must review its performance from time to time, to achieve and maintain a high level of performance in this environment.

Each Board Member is expected to:

- Actively seek a full appreciation of the FRWA business, including key business drivers, the risks facing the FRWA, applicable risk management policies and the regulatory environment in which the FRWA operates.
- Actively participate in open and honest discussion, exercise discretion on decision matters and bring an independent focus on matters before the Board.

Board members completed an annual questionnaire as a form of self-assessment of their ongoing performance. The questionnaire was positive with Board members consistently commenting on the positive working relationships among Board Members and the Chief Executive Officer. The work undertaken this year to enhance the Risk Management Framework—previously identified as an area for improvement—was also acknowledged.

Board Members: Jodi Roberts (inset), Alan Harvey, Vicki Tomlinson, Michael Kelledy (Independent Chairperson), Mayor Michael Pengilly, Alex Hammett, Simon Grenfell (CEO), Jodie Summer.



The Board held six meetings during the year in addition to several other matters being resolved by circular resolution outside of the meetings.

The list below details Board Member attendance:

Board Member	Meetings
Michael Kelledy (Independent Chairperson)	6 of 6
Jodie Summer	5 of 6
Vicki Tomlinson	6 of 6
Mayor Michael Pengilly	4 of 6
Jodi Roberts	5 of 6
Alex Hammett	5 of 6
Alan Harvey	5 of 6

Audit & Risk Committee Report

The FRWA Audit & Risk Committee is established in accordance with the requirements of the Local Government Act (1999). The achievements of the Committee for the year included:

- Reviewed the Authority's budget development and budget reviews along with all financial reports.
- Reviewed the internal audit activities undertaken, including Cyber Security Penetration Testing.
- Provided input into the review of the FRWA's Risk Management Framework, Policy and Register and oversaw the review of a number of policies.
- Participated in the development of FRWA Risk Appetite Statements
- Reviewed the financial allocations and Fees and Charges for the FRWA operations.
- Monitored the Asbestos Contaminated Material Project.
- Reviewed the New Business System Specifications and procurement process.
- Considered a report on Artificial Intelligence.
- Reviewed Treasury Management Operations and Key Financial Indicators Ranges.
- Provided feedback to the administration and recommendations to the Board.

The Audit & Risk Committee held six meetings during the year and is led by Mr Peter Fairlie-Jones, and supported by Mr Gus Rankine, Mrs Vicki Tomlinson and Ms Karen Rokicinski. This year, the Committee membership was strengthened by the addition of Mrs Jodie Summer. Mrs Summer is the Director of Corporate Services at the District Council of Yankalilla and a FRWA Board Member. As part of its obligations, the Committee also undertook a self-evaluation and reported the outcomes to the FRWA Board.

Audit & Risk Committee Member

Meetings

Mr Peter Fairlie-Jones (Independent Chairperson)	6 of 6
Ms Karen Rokicinski (City of Victor Harbor)	6 of 6
Mrs Vicki Tomlinson (Independent Member)	6 of 6
Mr Gus Rankine (Alexandrina Council)	4 of 6
Mrs Jodie Summer (District Council of Yankalilla)	5 of 5

Audit & Risk Committee Members: Karen Rokicinski, Peter Fairlie-Jones, Vicki Tomlinson, Gus Rankine, (Jodie Summer absent).



Chief Executive Officer Report

FRWA continues to deliver high-quality waste management and resource recovery services, while actively pursuing innovative approaches to reduce the impact of our community on the environment. Working with our member Councils, we have enhanced the services the community receives while improving environmental outcomes, in the ever challenging waste sector.

Lithium-ion battery fires are impacting every waste management organisation across the country and FRWA are no exception. We have encountered small spot fires in our facilities and in our trucks previously but nothing significant. This year, on the eve of Christmas a lithium-ion battery fire caused significant damage to the Kangaroo Island Resource Recovery Centre. Thanks to the prompt action of our KIRRC Leading Hand no one was injured, and no significant plant and equipment was lost.

With the assistance of Kangaroo Island Council and our resourceful staff, the KIRRC continued to provide critical waste services to the community and was only closed to the general public for three days before temporary infrastructure was established. This incident highlighted the value of the Business Continuity Planning previously undertaken as well as the WHS systems we have in place.

Two major truck accidents that resulted in the loss of a prime-mover, trailer and kerbside collection truck also disrupted our operations and tested our organisation.

While these incidents dominated much of our time during the year, our staff still delivered improved services such as:

- New Point of Sale System at Kangaroo Island Resource Recovery Centre.
- Extended the Strathalbyn Waste and Recycling Depot opening hours.
- Provided councils with model policies for the management of waste in public places.
- Commenced the planning of the Strathalbyn Waste and Recycling Depot upgrade.
- Rolled out 110 FOGO Bins to Emu Bay and the area surrounding Kingscote.
- Developed and adopted Risk Appetite Statements.

And many more initiatives, as detailed within this report.

Revenue for the year exceeded forecasts, reflecting strong operational performance; however, this was offset by unanticipated costs associated with plant maintenance, and equipment hire to replace damaged assets. Consequently, a small operating loss was recorded.

The Asbestos Contaminated Material project continued to progress, albeit slowly, with four properties remediated during 2024–25. The financial demands of this project remain a significant burden on both the Authority and its member Councils.

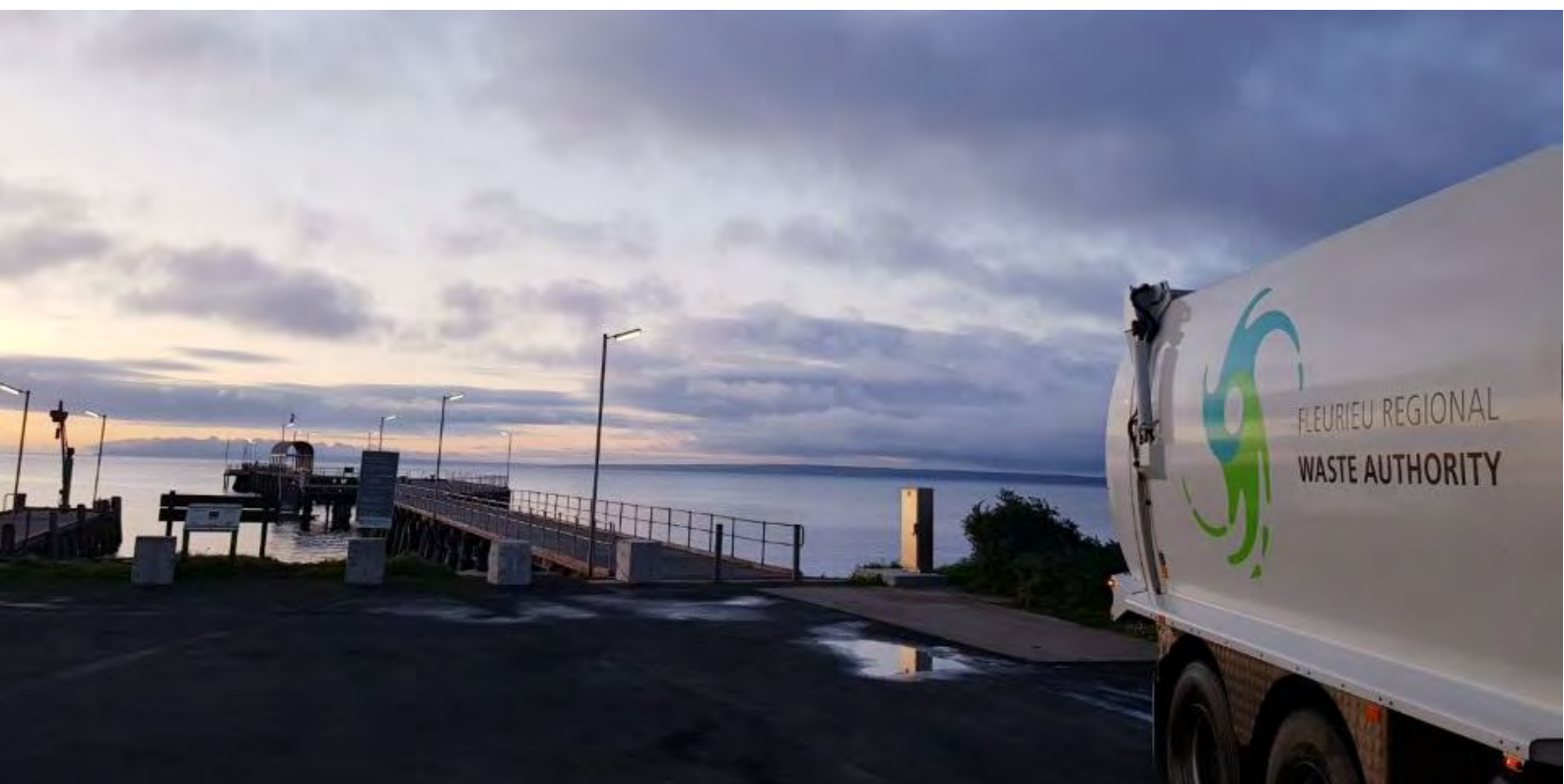
Despite these challenges, the FRWA team demonstrated resilience and commitment. In 2024, we conducted a Staff Insights Survey to better understand employee sentiment and engagement. The results were encouraging, with the majority of staff expressing satisfaction in their roles and describing the organisational culture positively. While opportunities for improvement were identified, the feedback affirmed FRWA as a positive and supportive workplace.

I remain grateful for the professionalism and dedication of our Board and Audit Committee members. Their preparedness and willingness to engage in robust discussion provide our administration with confidence and clarity. This is undertaken while maintaining genuine relationships with all our staff and stakeholders.

Overall the future is positive for FRWA as we continue to achieve the strategic objectives of the Authority and member Councils.

Simon Grenfell

Executive Officer
Fleurieu Regional Waste Authority



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 implementing 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.

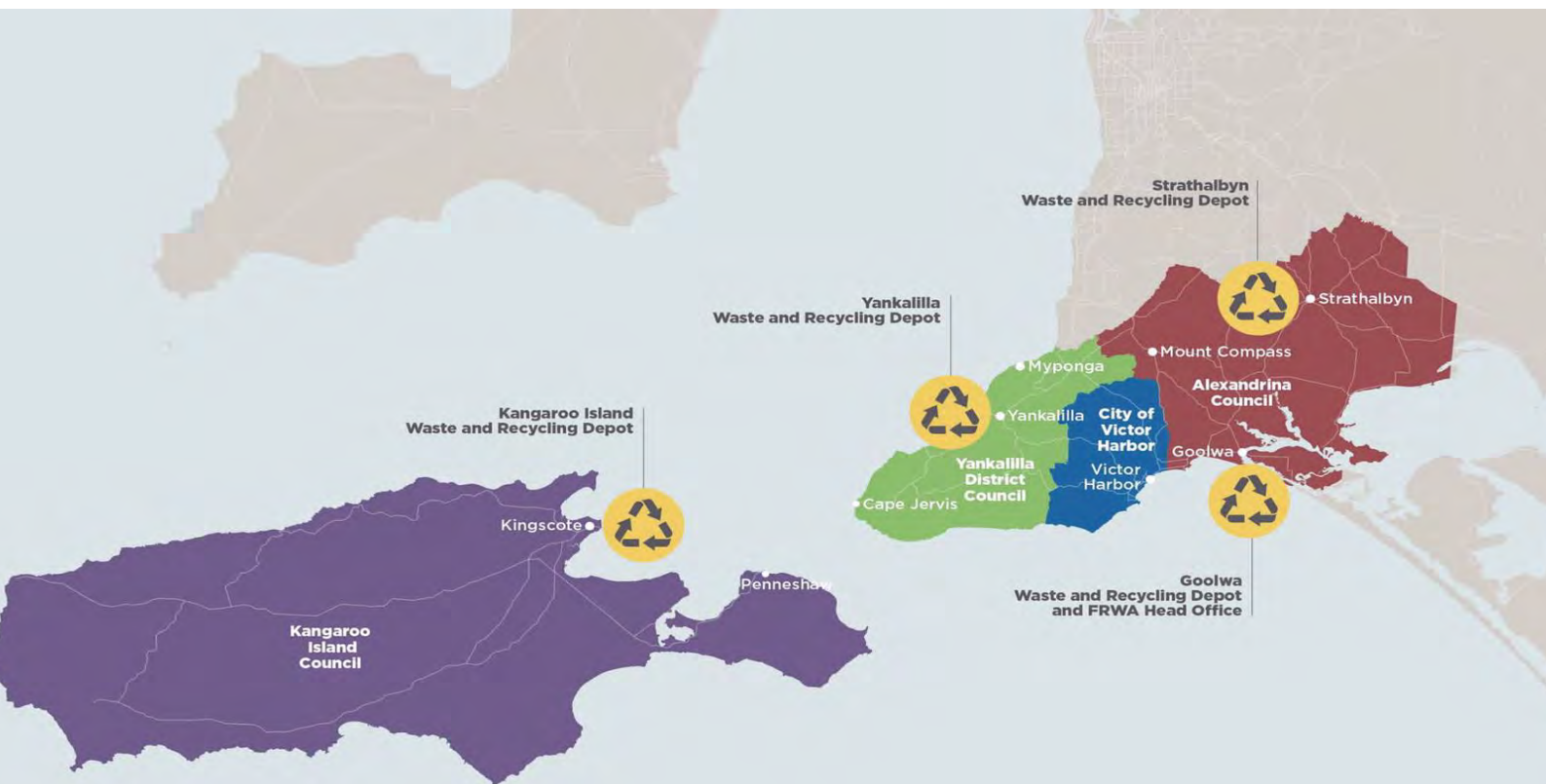


FIGURE 1 Map of FRWA Waste and Recycling Depots

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% of 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 the range of services provided to customers by 20% by 2025
- Increase the 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	2024-25 Budget	2024-25 Actual
Operating Surplus Ratio	0% to 1%		
- Including ACM Borrowings		4.9%	-12.9%
- Excluding ACM Borrowings		0.1%	-0.2%
Net Financial Liabilities Ratio	30% to 50%		
- Including ACM Borrowings		96%	143%
- Excluding ACM Borrowings		62%	96%
Asset Renewal Funding Ratio	80% to 100%	100%	120%
Own Source Revenue Ratio	28% to 33%	31%	36%

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 the kerbside waste diversion rate. This year the rate reduced to 61% from 62% due to a 7.8% reduction in FOGO tonnes collected. This can be attributed to a dryer than usual winter and spring that impacted organic growth.

Kangaroo Island Council continued to expand its FOGO collection areas to 160 rural living properties around Emu Bay and Kingscote. We also now collect organic waste from the Department of Primary Industries and Regions blowfly rearing facility on Kangaroo Island. The facility is a pilot project that the South Australian government is running to eradicate sheep blowfly from Kangaroo Island. The organic waste is added to FOGO material collected from the kerbside and processed into high quality mulch and compost.

Objective 2: Advocate and facilitate a local circular economy

FRWA continues to enable circular economy activities within the local economy. We were successful in receiving a \$32,500 Circular Infrastructure Grant from Green Industries SA for a material screen. The material screen will be used at the Goolwa Waste and Recycling Depot to screen waste soil and mulch to produce a wider range of products for sale back to the community. The screen will reduce the costs of screening and increase the value of recycled products.

Mulch production and sales at our sites slightly decreased in 2024-25 due to drier climatic conditions. We continued to facilitate recycling of e-waste, paints, tyres, fluorescent globes, cardboard, soil and rock.

Items salvaged from landfill continue to increase in value and quantity with demand still strong for pre-loved goods.

FRWA is also part of the Business Victor Harbor Circular Economy working group.

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

FRWA continues to increase the range of services it provides to its member Councils, this year undertaking the Exceptional Circumstances Bin renewal process for the City of Victor Harbor. In a joint project, the council administration and FRWA's customer service team developed new procedures and updated websites to ensure the renewal process for EC Bin customers was simple easy and timely with over 430 customers successfully having their serviced renewed.

Given the success of the project, FRWA are now planning to undertake the EC Bin renewal process for Alexandrina Council in 2026.

During the year FRWA mapped and documented the location of all public litter bins across the region and provided councils with draft policy documents for the management of waste in public areas. The City of Victor Harbor and Alexandrina Council, subsequently adopted policies with the key principles being:

- Reduce waste and litter in public spaces
- The best recycling happens in the home
- The community are to be encouraged to take their waste material home with them for recycling
- Public litter bins are for waste created in public spaces not households or businesses.

They are now in the process of transitioning to the new policies.

FRWA also implemented a bin delivery service in 2025 which now allows customers to have bins delivered to their property. This has been a service that the community has been seeking, for some sectors of the community are unable to collect bins from the waste and recycling depots.

Objective 4: Provide efficient and effective regional subsidiary

Risk management and governance continues to be a focus for the FRWA. This year in conjunction with member councils the FRWA Charter was reviewed and amendments were made to better reflect current operations and enhance the Authority's effectiveness.

The FRWA, like many local governments is using outdated technology for its corporate system. During 2024-25, under the guidance of the Authority's Audit & Risk Committee, FRWA sought tenders and selected a new provider for its corporate system. The corporate system will include finance, budgeting, payroll and human resources and is scheduled to be implemented early in 2026.

To reduce costs and improve environmental outcomes FRWA has moved away from sending out printed calendars to all households. Households can now access the same information across a wide range of other mediums. This includes the FRWA website, the Local Government My Local Services App or they can download a range of general and personalised calendars. Residents also contact our Customer Service team and request a calendar be sent out to them.

Kerbside Collection Services

FRWA has a fleet of 14 collection vehicles and provides a fortnightly collection of waste, recycling and food organics garden organics (FOGO) to over 32,000 properties.

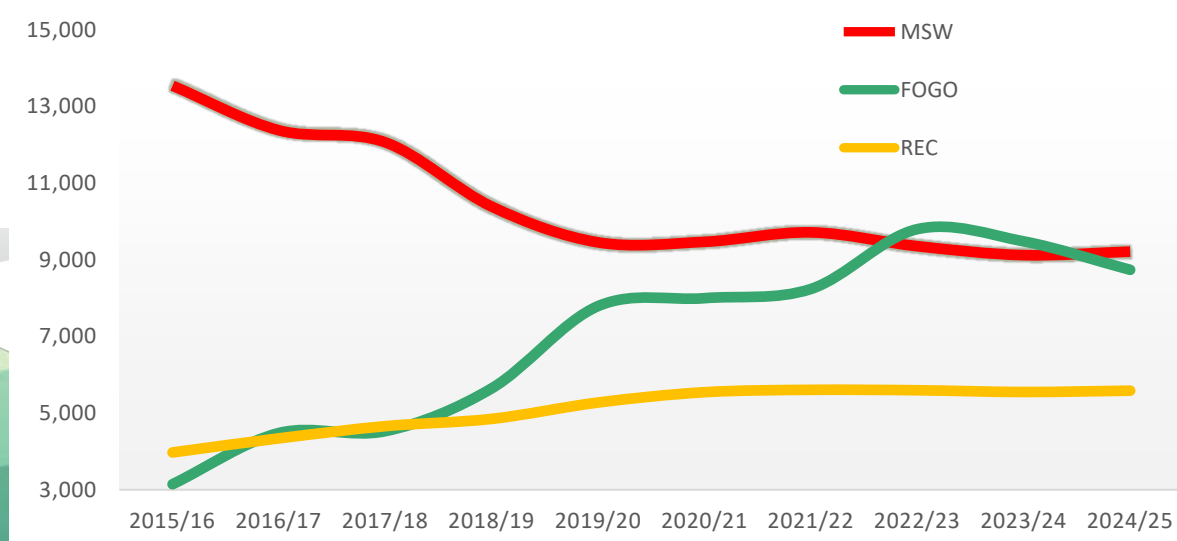
FRWA continues to seek efficiencies in its kerbside collections and this year procured a dual-compactor rear lift vehicle. This specialised truck is a single axel truck and has two compartments that allow it to collect two waste streams at the same time. This truck is ideal for accessing smaller car parks especially during busy periods when congestion is high and risks of incidents increases.

The FRWA Kerbside fleet is nearing the end of it's useful life with significant renewal of the fleet to occur in 2025/26 and 2026/27. This caused a higher than forecast cost in repairs and maintenance. This was further exacerbated by two significant truck accidents that resulted in over \$600,000 in plant losses. These plant losses also impacted our operating costs due to increased costs to hire plant and equipment.

Kerbside diversion rates dropped to 61% in 2024/25 due to an 8% reduction in Food Organics Garden Organics collected across the region. This was due to a drier than usual winter and spring. Subsequently total tonnes collected was 2.5% lower than 2023/24 with General Waste 1% higher and Co-mingled Recycling 0.6% higher than 2024/25.

Households purchasing additional bin collections continues to increase with Additional Bin services up 18%. It is noteworthy that additional recycling bins (FOGO & Comingled) have increased 21% while General Waste have increased 16%. This growth is supported by our collection drivers who ensure only eligible bins are collected and our customer service team who promoted the service to customers who need additional waste removed.

FRWA - Kerbside Waste 2015-16 to 2024-25 (tonnes)



Waste by numbers

Kerbside collections

COUNCIL	WASTE	FOGO	RECYCLING	DIVERSION from landfill
Kangaroo Island	811t -4%	394t -1%	522t +8%	53% +2%
Victor Harbor	2609t +6%	2790t -9%	1659t 0%	63% -3%
Yankalilla	1031t -4%	993t 0%	616t -1%	61% +1%
Alexandrina	4760t +1%	4556t -9%	2786t 0%	61% -1%
Total (tonnes)	9210t +1%	8735t -8%	5584t +1%	61% -1%

*Tonnes of kerbside waste collected between July 2024 to June 2025 compared to the same period last year.

32% reduction in kerbside general waste since 2015/16

278% increase in kerbside FOGO since 2015/16

6,319 paying customers at mainland Waste and Recycling Depots

8,610,542 bins collected

12,906m³ 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 stable but revenue increasing by 15%.

FRWA continued to renew its plant and equipment with three new loaders purchased for the Goolwa and Yankalilla Waste and Recycling Depots.

On the eve of Christmas 2024 a lithium-ion battery (LIB) fire in the Kangaroo Island Resource Recovery Centre Waste Transfer Shed resulted in over \$800,000 of damage. The management of batteries within waste streams continues to present an ongoing risk for our operations. The number of batteries in devices from vapes, toys, e-scooters and tools is significant.

Australia currently produces about 3,300 tonnes of LIB waste a year, according to the

CSIRO, with the federal government projecting Australia's annual wastage to soar to 137,000 tonnes by 2035.

FRWA constantly reviews its operations and activities to reduce the risk of fires but as was demonstrated this year it is inevitable that fires will occur.

Increased signage, additional recycling containers and education has been a focus this year and we have seen a instances of battery fires reduce. We are also managing our stockpiles to minimise the risk of fires as well.

Through these steps FRWA will ensure it can continue to provide uninterrupted waste services to the community.

Waste Education and Projects

FRWA serves a population of approximately 50,000, this can increase to over 100,000 over the summer period. Getting messages to them about waste and recycling and bin collections can be challenging and never ending.

Communicating with our residents and customers is always challenging, so we use a wide range of tools and channels to ensure our messages get through. Channels used included social media, web pages, temporary roadside signs, our Friends of FRWA newsletter, the My Local Services App, Council newsletters, on-hold phone messaging, Google, assorted banners, local newspapers and community presentations.

This year key topics have been, battery recycling and the danger of fires, changing over old green bin stickers, correct disposal of asbestos and how to access your kerbside collection calendar.

Our Waste Education and Projects team also get out to the community and have presented to the following groups:

- Kingscote Show,
- Victor Harbor Science Fair,
- Victor Harbor Garden Club
- Elliot Gardens Retirement Village
- Clayton Bay Community Association
- Encounter Bay Rotary Club
- Rosetta Village presentation

Further presentations are planned for Kangaroo Island in November.

Presentation to Elliot Gardens Retirement Village



Previously FRWA has printed 33,000 kerbside collection calendars to residents every year. Residents can also access this information through the FRWA webpage, they can download and print calendars or through the My Local Services App. In 2024/25 FRWA made the decision not to send out calendars to every property. This will reduce costs and reduce waste providing an improved environmental outcome. Residents can still get a printed calendar by contacting the FRWA Customer Service.



FLEURIEU REGIONAL WASTE AUTHORITY

Financial Statements

Fleurieu Regional Waste Authority

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



General Purpose Financial Statements

for the year ended 30 June 2025

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General Purpose Financial Statements
for the year ended 30 June 2025

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 2025 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.



Simon Grenfell
Executive Officer

24 September 2025



Michael Kelledy
Chair of the Board

24 September 2025

Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Income			
User charges	2a	13,990	12,826
Grants, subsidies and contributions - operating	2e	45	60
Investment income	2b	2	1
Reimbursements	2c	157	132
Other income	2d	31	16
Total income		14,225	13,035
Expenses			
Employee costs	3a	4,645	4,107
Materials, contracts and other expenses	3b	9,636	9,379
Depreciation and amortisation	3c	1,140	1,020
Finance costs	3d	634	588
Total expenses		16,055	15,094
Operating surplus / (deficit)		(1,830)	(2,059)
Asset disposal and fair value adjustments	4	126	13
Net surplus / (deficit)		(1,704)	(2,046)
<u>Total comprehensive income</u>		<u>(1,704)</u>	<u>(2,046)</u>

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	255	801
Trade and other receivables	5b	1,088	251
Inventories	5c	85	65
Total current assets		1,428	1,117
Non-current assets			
Infrastructure, property, plant and equipment	6	7,683	6,598
Total non-current assets		7,683	6,598
TOTAL ASSETS		9,111	7,715
LIABILITIES			
Current liabilities			
Trade and other payables	7a	2,170	1,638
Borrowings	7b	551	648
Provisions	7c	4,900	4,677
Total current liabilities		7,621	6,963
Non-current liabilities			
Borrowings	7b	13,996	11,600
Provisions	7c	93	47
Total non-current liabilities		14,089	11,647
TOTAL LIABILITIES		21,710	18,610
Net assets		(12,599)	(10,895)
EQUITY			
Accumulated surplus		(12,599)	(10,895)
Total equity		(12,599)	(10,895)

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 2025

\$ '000	Accumulated surplus	Total equity
2025		
Balance as at 1 July	(10,895)	(10,895)
Net surplus / (deficit) for year	(1,704)	(1,704)
Balance at the end of period	(12,599)	(12,599)
2024		
Balance as at 1 July	(8,849)	(8,849)
Net surplus / (deficit) for year	(2,046)	(2,046)
Balance at the end of period	(10,895)	(10,895)

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 2025

\$ '000	Notes	2025	2024
Cash flows from operating activities			
<u>Receipts</u>			
User charges		14,394	13,062
Grants, subsidies and contributions		49	60
Investment receipts		2	1
Reimbursements		157	132
Other receipts		834	542
<u>Payments</u>			
Payments to employees		(4,622)	(4,025)
Payments for materials, contracts and other expenses		(10,749)	(10,061)
Finance payments		(604)	(640)
Net cash provided by (or used in) operating activities	8b	<u>(539)</u>	<u>(929)</u>
Cash flows from investing activities			
<u>Receipts</u>			
Sale of replaced assets		186	38
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(1,868)	(75)
Expenditure on new/upgraded assets		(432)	(449)
Net cash provided (or used in) investing activities		<u>(2,114)</u>	<u>(486)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from loans		2,778	1,500
<u>Payments</u>			
Repayments of loans		(522)	(562)
Repayment of lease liabilities		(149)	(100)
Net cash provided by (or used in) financing activities		<u>2,107</u>	<u>838</u>
Net increase (decrease) in cash held		(546)	(577)
plus: cash & cash equivalents at beginning of period		801	1,378
<u>Cash and cash equivalents held at end of period</u>	8a	<u>255</u>	<u>801</u>

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 2025

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 2025

Note 1. Summary of Material Accounting Policies

The principal accounting policies adopted 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 24 September 2025

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

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

(4) Cash, cash equivalents and other financial instruments

Cash assets include all amounts readily convertible to cash on hand at 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.

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 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 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. 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.

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.

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).

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

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 and 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 and deposits

Amounts other than grants 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 Salaries, wages and 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 *Employee Benefits*.

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

Weighted avg. discount rate 1.27% (2024, 0.77%)

Weighted avg. settlement period 2.0 years (2024, 1.7 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.

9.2 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 14.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

(10) Leases

The Authority 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.

The Authority as a lessee

The Authority 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 Authority 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:

- Building and Structures: 15 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 Authority 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 Authority uses its incremental borrowing rate or the interest rate implicit in the lease.

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

The Authority 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 an expense on a straight-line basis over the lease term.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income

\$ '000	2025	2024
(a) User charges		
Council contributions	9,457	8,949
Waste disposal operations	4,533	3,877
<u>Total user charges</u>	<u>13,990</u>	<u>12,826</u>
(b) Investment income		
Interest on investments		
- Local Government Finance Authority	2	1
<u>Total investment income</u>	<u>2</u>	<u>1</u>
(c) Reimbursements		
Other	157	132
<u>Total reimbursements</u>	<u>157</u>	<u>132</u>
(d) Other income		
Sundry	31	16
<u>Total other income</u>	<u>31</u>	<u>16</u>
(e) Grants, subsidies and contributions		
Other grants, subsidies and contributions	45	60
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	<u>45</u>	<u>60</u>
<u>Total grants, subsidies and contributions</u>	<u>45</u>	<u>60</u>
(i) Sources of grants		
State Government	45	60
Total	<u>45</u>	<u>60</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses

\$ '000	Notes	2025	2024
(a) Employee costs			
Salaries and wages		3,662	3,251
Employee leave expense		346	304
Superannuation - defined contribution plan contributions	14	390	324
Superannuation - defined benefit plan contributions	14	19	19
Workers' compensation insurance		136	136
Other employee related costs		92	73
Total operating employee costs		4,645	4,107
Total number of employees (full time equivalent at end of reporting period)		37	35
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		22	18
Bad and doubtful debts		4	1
Board members' expenses		51	44
Subtotal - prescribed expenses		77	63
(ii) Other materials, contracts and expenses			
Contractors		2,177	1,783
Energy		812	875
Maintenance		1,072	814
Legal expenses		10	2
Parts, accessories and consumables		161	180
Professional services		104	147
Sundry		550	458
Waste disposal		2,332	2,389
Provision for remediation costs		2,341	2,668
Subtotal - Other material, contracts and expenses		9,559	9,316
Total materials, contracts and other expenses		9,636	9,379
(c) Depreciation and amortisation			
Buildings and other structures		3	2
Plant, machinery and equipment		894	845
Office equipment, furniture and fittings		52	19
Right-of-use assets		191	154
Total depreciation and amortisation		1,140	1,020

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses (continued)

\$ '000	2025	2024
(d) Finance costs		
Interest on loans	486	446
Interest on leases	148	142
<u>Total finance costs</u>	<u>634</u>	<u>588</u>

Note 4. Asset disposal and fair value adjustments

\$ '000	2025	2024
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	184	38
Less: carrying amount of assets sold	(58)	(25)
<u>Gain (loss) on disposal</u>	<u>126</u>	<u>13</u>
<u>Net gain (loss) on disposal or revaluation of assets</u>	<u>126</u>	<u>13</u>

Note 5. Current assets

\$ '000	2025	2024
(a) Cash and cash equivalent assets		
Cash on hand at bank	254	766
Deposits at call	1	35
<u>Total cash and cash equivalent assets</u>	<u>255</u>	<u>801</u>

(b) Trade and other receivables

Debtors - general	371	226
Debtors - member Councils	703	22
Prepayments	17	4
Less: provision for expected credit losses	(3)	(1)
<u>Total trade and other receivables</u>	<u>1,088</u>	<u>251</u>

(c) Inventories

Stores and materials	85	65
<u>Total inventories</u>	<u>85</u>	<u>65</u>

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 6. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

\$ '000	as at 30/06/24			Asset movements during the reporting period					as at 30/06/25		
	At Cost	Accumulated Depreciation	Carrying amount	Transition adjustment - AASB 16	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	At Cost	Accumulated Depreciation	Carrying amount
Buildings and other structures	122	(2)	120	-	-	-	-	(3)	122	(5)	117
Plant, machinery and equipment	8,584	(4,946)	3,638	-	393	1,698	58	(894)	10,028	(5,251)	4,777
Office equipment, furniture and fittings	209	(66)	143	-	-	-	-	(52)	209	(118)	91
Right-of-use assets	2,851	(154)	2,697	192	-	-	-	(191)	3,043	(345)	2,698
Total infrastructure, property, plant and equipment	11,766	(5,168)	6,598	192	393	1,698	58	(1,140)	13,402	(5,719)	7,683
Comparatives	8,473	(4,205)	4,268	2,851	449	77	(25)	(1,020)	11,766	(5,168)	6,598

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7. Liabilities

\$ '000	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(a) Trade and other payables				
Goods and services	791	—	1,102	—
Payments received in advance	812	—	106	—
Accrued expenses - employee entitlements	107	—	40	—
Accrued expenses - finance costs	152	—	122	—
Accrued expenses - other	168	—	228	—
GST payable	140	—	40	—
<u>Total trade and other payables</u>	<u>2,170</u>	<u>—</u>	<u>1,638</u>	<u>—</u>

(b) Borrowings

Loans	402	11,351	522	8,975
Lease liabilities	149	2,645	126	2,625
<u>Total Borrowings</u>	<u>551</u>	<u>13,996</u>	<u>648</u>	<u>11,600</u>

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7. Liabilities (continued)

\$ '000	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(c) Provisions				
Employee entitlements (including oncosts)	412	93	488	47
Rock crushing	230	—	542	—
Remediation costs	4,258	—	3,647	—
Total provisions	4,900	93	4,677	47

Amounts included in trade and other payables that are not expected to be settled within 12 months of reporting date

93	—	47	—
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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. Further provisions were made in 2022/23, 2023/24 and 2024/25 as more detailed information becomes available and as costs increase.

Remediation works commenced in July 2021 and have continued during the financial year ended 30 June 2025. 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

2025 (current and non-current) \$ '000	Provision for rock crushing 2025	Provision for remediation costs 2025	Leave and other provision 2025
Opening balance	542	3,647	535
Add: additional amounts recognised	68	1,828	292
(Less): payments	(380)	(1,217)	(322)
Closing balance	230	4,258	505

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 8. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2025	2024
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(a) Reconciliation of cash

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

Total cash and equivalent assets	5	255	801
Balances per Statement of Cash Flows		255	801

(b) Reconciliation of Operating Result

Net surplus/(deficit)		(1,704)	(2,046)
Non-cash items in income statements			
Depreciation, amortisation and impairment		1,140	1,020
Net (gain)/loss on disposals		(126)	(13)
Right of Use Interest (non-cash)		147	—
		(543)	(1,039)
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(839)	(94)
Change in allowances for under-recovery of receivables		2	1
Net (increase)/decrease in inventories		(20)	—
Net increase/(decrease) in trade and other payables		532	(990)
Net increase/(decrease) in unpaid employee benefits		(30)	271
Net increase/(decrease) in other provisions		359	922
Net cash provided by (or used in) operations		(539)	(929)

(c) Financing arrangements

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

Corporate credit cards	10	10
Cash advance facilities	2,201	2,256

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 9. 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 and conditions:

Deposits are returning fixed interest rates between 0.09% and 4.65% (2024: 0.01% and 4.55%).

Carrying amount:

Approximates fair value due to the short term to maturity.

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. 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).

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 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 and conditions:

Secured over future revenues, borrowings are repayable in six-monthly instalments; interest is charged at fixed rates between 1.8% and 4.0% (2024: 1.8% and 4.0%) and cash advanced debentures require interest only at variable rates between 5.50% and 6.15% (2024: 6.05% and 6.15%).

Carrying amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

Accounted for in accordance with AASB 16 as stated in Note 13.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2025					
Financial assets					
Cash and cash equivalents	255	—	—	255	255
Receivables	1,071	—	—	1,071	1,074
Total financial assets	1,326	—	—	1,326	1,329
Financial liabilities					
Payables	1,230	—	—	1,230	1,230
Current borrowings	561	—	—	561	402
Non-current borrowings	—	4,180	8,072	12,252	11,351
Lease liabilities	299	1,197	2,434	3,930	2,794
Total financial liabilities	2,090	5,377	10,506	17,973	15,777
Total financial assets and liabilities	3,416	5,377	10,506	19,299	17,106
2024					
Financial assets					
Cash and cash equivalents	801	—	—	801	801
Receivables	247	—	—	247	247
Total financial assets	1,048	—	—	1,048	1,048
Financial liabilities					
Payables	1,363	—	—	1,363	1,363
Current borrowings	697	—	—	697	522
Non-current borrowings	—	2,660	7,375	10,035	8,975
Lease liabilities	290	1,160	2,658	4,108	2,751
Total financial liabilities	2,350	3,820	10,033	16,203	13,611
Total financial assets and liabilities	3,398	3,820	10,033	17,251	14,659

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

\$ '000	2025		2024	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	4.97%	10,195	6.15%	4,623
Fixed interest rates	3.79%	4,352	3.69%	7,625
		14,547		12,248

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Financial instruments (continued)

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 and 6 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 (ECL)

The Authority uses an allowance matrix to measure expected credit losses ('ECLs') for receivables from individual customers, which comprise a large number of small balances. The following table provides information about the Authority's ECLs from receivables (excluding 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.

\$ '000	ECL Rate	Gross carrying amount	Expected Loss
2025			
Current (not past due)	0.0%	283	—
Past due 1-30 days	0.0%	213	—
Past due 31-60 days	0.0%	11	—
Past due 61 days +	14.5%	22	3
		529	3
2024			
Current (not past due)	0.0%	121	—
Past due 1-30 days	0.0%	59	—
Past due 31-60 days	0.0%	5	—
Past due 61 days +	24.0%	2	1
		187	1

Set out below is the movement in the allowance for expected credit losses:

\$ '000	2025	2024
As at 1 July	1	—
Provisions	3	1
Write-off	(1)	—
As at 30 June	3	1

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 10. Capital expenditure and investment property commitments

\$ '000	2025	2024
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Capital commitments

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

Plant and equipment	2,444	2,972
	2,444	2,972

These expenditures are payable:

Not later than one year	2,444	882
Later than one year and not later than 5 years	–	2,090
	2,444	2,972

Note 11. Financial indicators

\$ '000	Amounts 2025	Indicator 2025	Indicators 2024	Indicators 2023
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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	(1,830)	(12.9)%	(15.8)%	(4.1)%
Total operating income	14,225			

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

2. Net Financial Liabilities Ratio

Net financial liabilities	20,367	143%	135%	119%
Total operating income	14,225			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

3. Asset Renewal Funding Ratio

Asset renewals	1,868			
Infrastructure and Asset Management Plan required expenditure	1,579	118%	11%	100%

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Uniform presentation of finances

\$ '000	2025	2024
The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis. All 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.		
<u>Income</u>		
User charges	13,990	12,826
Grants, subsidies and contributions - operating	45	60
Investment income	2	1
Reimbursements	157	132
Other income	31	16
Total Income	14,225	13,035
<u>Expenses</u>		
Employee costs	(4,645)	(4,107)
Materials, contracts and other expenses	(9,636)	(9,379)
Depreciation, amortisation and impairment	(1,140)	(1,020)
Finance costs	(634)	(588)
Total Expenses	(16,055)	(15,094)
Operating surplus / (deficit)	(1,830)	(2,059)
Adjusted Operating surplus / (deficit)	(1,830)	(2,059)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(1,868)	(77)
Finance lease principal payments for right of use assets on existing assets	(149)	(100)
Add back depreciation, amortisation and impairment	1,140	1,020
Add back proceeds from sale of replaced assets	186	38
	(691)	881
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(432)	(449)
	(432)	(449)
Annual net impact to financing activities (surplus/(deficit))	(2,953)	(1,627)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 13. Leases

(i) The Authority as a lessee

Terms and conditions of leases

Buildings & Other Structures

The Authority entered in to leases starting on 01/09/2023 for Waste and Recycling Depot premises located at Goolwa and Strathalbyn. The leases are for an initial term of five years, with two rights of renewal of five years each. Both leases have an annual increase in payment, based on the Australian Consumer Price Index ('CPI').

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

(a) Right of use assets

\$ '000	Buildings & Other Structures	Total
2025		
Opening balance	2,697	2,697
Adjustments to right-of-use assets due to re-measurement of lease liability	192	192
Depreciation charge	(191)	(191)
Balance at 30 June	2,698	2,698
2024		
Opening balance	—	—
Additions to right-of-use assets	2,851	2,851
Depreciation charge	(154)	(154)
Balance at 30 June	2,697	2,697

(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	2025	2024
Balance at 1 July	2,751	—
Additions	—	2,851
Accretion of interest	149	142
Payments	(298)	(242)
Adjustments to right-of-use liabilities due to re-measurement	192	—
Balance at 30 June	2,794	2,751
Classified as:		
Current	149	126
Non-current	2,645	2,625

The maturity analysis of lease liabilities is included in Note 9.

The Group had total cash outflows for leases of \$298k (2023/24: \$242k).

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	191	154
Interest expense on lease liabilities	148	142
Total amount recognised in profit or loss	339	296

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 14. 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 (11.50% in 2024/25; 11.00% in 2023/24). 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 2023/24) 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 2024. 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 15. Contingent Assets & 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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 16. Related party transactions

Key management personnel

Transactions with 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 (2024: 7 persons) were paid the following total compensation:

\$ '000	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	508	483
Post-employment benefits	46	42
Long-term benefits	6	5
Total	560	530

Note 17. Economic dependence

A provision for remediation costs of \$4,258k has been recognised at 30 June 2025 (2024: \$3,647k) (refer to Notes 1.3, 3 and 7). As a result, the Authority's current liabilities exceed its current assets at 30 June 2025 by \$6,193k (2024: \$5,846k) and the Authority has a net deficiency of \$12,599k (2024: \$10,895k).

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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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 2025, 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 material 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 2025, 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.

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 https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 26th day of September 2025

Bentleys SA Audit Partnership

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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 2024 to 30 June 2025 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 2024 to 30 June 2025.

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.

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 2024 to 30 June 2025. 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 26th day of September 2025

FLEURIEU REGIONAL WASTE AUTHORITY**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025****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 2025, 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:

FLEURIEU REGIONAL WASTE AUTHORITY**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025****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 2025, 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*.

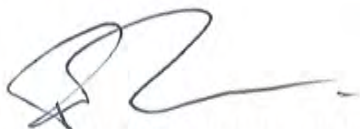
.....
Simon Grenfell
EXECUTIVE OFFICER
Fleurieu Regional Waste Authority

Date: 4 June 2025

FLEURIEU REGIONAL WASTE AUTHORITY**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025****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 2025, 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*.



.....
Peter Fairlie-Jones
Presiding Member Audit & Risk Committee
Fleurieu Regional Waste Authority

Date:

FLEURIEU REGIONAL WASTE AUTHORITY**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025****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 2025, 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*.



.....
Andrew MacDonald
CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 5 August 2025

FLEURIEU REGIONAL WASTE AUTHORITY**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025****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 2025, 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: 15/07/2025

FLEURIEU REGIONAL WASTE AUTHORITY**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025****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 2025, 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*.



.....
Daryl Buckingham
CHIEF EXECUTIVE OFFICER
Kangaroo Island Council

Date:

FLEURIEU REGIONAL WASTE AUTHORITY**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025****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 2025, 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: 15 July 2025

Bentleys SA Audit Partnership

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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 2025, 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 1st September 2025



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Appendix C

Southern & Hill Local Government Association
Annual Report 2024-25





Annual Report 2024 - 2025



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This document is the Annual Report of the Southern and Hills Local Government Association for the period 1 July 2024 to 30 June 2025 and was prepared pursuant to the *Local Government Act 1999* to report to Constituent Councils on the work and operation of the Association for the preceding financial year.



Southern and Hills Local Government Association

The Southern and Hills Local Government Association (SHLGA) was first formed in July 1969 and is now established as a Regional Subsidiary under the *Local Government Act 1999*.

SHLGA operates under its Charter and exists to enable our Constituent Councils to work together to improve the quality of life for their communities, enhance the prosperity of the region and improve performance. We do this by:

Advocating:	Influencing issues of significance to our region
Sharing:	Collaborating on matters of common interest
Delivering:	Coordinating the delivery of services or projects that meet regional needs or advance regional priorities

Our six councils are in the Adelaide Hills, Fleurieu Peninsula and Kangaroo Island and collectively comprise what is known as the 'Southern and Hills' region. Our region is incredibly diverse, from peri-urban foothills to fast-growing regional cities and centres, to high value primary production and pristine natural wilderness. The Southern and Hills region offers a great local lifestyle at all stages of life, and attracts domestic and international visitors to its renown wine regions, national parks, lakes, surf coasts, rivers, plains, mountains, and historic areas.

Southern and Hills Region Snapshot

- Area of 8,656km²
- Home to 145,351 people
- 21.2% of the population were born overseas
- Median age of 47 years
- Supporting 42,590 jobs
- Annual economic output of \$14 billion
- Gross Regional Product of \$7.15 billion
- Regional exports of \$3.6 billion
- 3.8 million annual day trips
- 1.1 million overnight stays
- 652km of ocean coastline
- 5,539km of local roads
- Diverse primary production sector



2024 – 2025 SHLGA Highlights



\$2.283M Special Local Road Program funding for the region



SHLGA Governance and Administration Review completed



Implementation and monitoring of SHLGA Regional Public Health and Wellbeing Plan



Review and update of regional roads database to support road funding grants and advocacy



Supported development of Resilient Hills and Coasts new Regional Climate Action Plan



Submission to SA Parliament Short Stay Accommodation Inquiry

President's Report

It is my pleasure to present the 2024–2025 Annual Report of the Southern and Hills Local Government Association (SHLGA). This report reflects a year of collaboration and shared achievement across our Member Councils as we continue to work together for the benefit of the communities we serve.

One of the Association's greatest strengths remains the ability to bring councils and stakeholders together to share knowledge, align priorities, and present a united position to state and federal governments. In 2024–2025, SHLGA facilitated constructive discussion on transport planning and road funding, community wellbeing, climate change, and strengthening local government. By leveraging our collective expertise we have achieved stronger outcomes than any one council could alone.

Our councils face diverse challenges, from the pressures of urban growth and increased infrastructure demand to the specific needs of smaller rural and hills communities. SHLGA has worked across these different contexts to support improved planning coordination and advocate for investment in local roads, transport links and public transport. The Association has also advanced initiatives in building resilience, recognising that bushfire risk, heatwaves, and changing rainfall patterns present ongoing challenges for the health, wellbeing and prosperity of our region.

This has also been a year of reflection and renewal, as our member councils considered the role, structure, and future direction of the Association.

Through this process SHLGA adopted a renewed purpose.

We exist to work together to improve the quality of life for our communities, enhance the prosperity of the region, and improve performance.

As we look to the year ahead, SHLGA remains committed to strengthening regional collaboration and delivering value to our member councils. Our priorities will focus on advocating, sharing, and delivering to ensure that local government remains a trusted and capable partner in addressing the challenges and opportunities facing our region's communities.

I wish to thank our Member Councils, Board Members, Committee Members and partner organisations for their commitment and contributions throughout the year. I also acknowledge the dedicated work of our former SHLGA Executive Officer, Graeme Martin, Interim Executive Officer, Alison Hancock and all support staff whose efforts ensure that the Association continues to deliver strong outcomes for our region.



Mayor Moira Jenkins
President, Southern and Hills Local Government Association



The SHLGA Board

The SHLGA Board comprises two nominated representatives from each of the Constituent Councils and is chaired by the SHLGA President. Each Constituent Council may also nominate a Deputy Board Member. The Board is responsible for the administration of the affairs of the Association.

The Board has appointed a Management Committee comprising the SHLGA President and Deputy President and the CEOs of their respective Councils. The Management Committee supports the work of the Association by working with the Executive Officer to review and monitor the progress of the Business Plan.

SHLGA Board Members

Board membership and Office Bearers as at 30 June 2025.

Council	Board Members	Deputy Board Members
Adelaide Hills Council	Acting Mayor Nathan Daniels ¹ (SHLGA Deputy President) CEO Greg Georgopoulos (SHLGA Management Committee)	Councillor Kirsty Parkin
Alexandrina Council	Mayor Keith Parkes CEO Andrew MacDonald	Deputy Mayor Peter Oliver
Kangaroo Island Council	Mayor Michael Pengilly CEO Daryl Buckingham	Deputy Mayor Richard Cotterill
Mount Barker District Council	Mayor David Leach CEO Andrew Stuart	Councillor Rebecca Hewett
City of Victor Harbor	Mayor Moira Jenkins (SHLGA President) CEO Victoria MacKirdy (SHLGA Management Committee)	
District Council of Yankalilla	Mayor Darryl Houston CEO Nathan Cunningham	Deputy Mayor David Olsson

SHLGA recognises and thanks all current and former Board Members and Deputy Board Members who served on the Board and as Office Bearers during 2024 – 2025.

¹ Mayor Jan-Claire Wisdom was an Adelaide Hills Council appointed Board Member until November 2024

Board Meetings

The Board met five during 2024 – 25 with meetings rotating between Constituent Councils.

23 August 2024 – Mt Barker District Council

18 October 2024 – District Council of Yankalilla

6 December 2024 – City of Victor Harbor

28 February 2025 – Kangaroo Island Council

11 April 2025 – Adelaide Hills Council

SAROC Committee

Two Board Members are elected to represent the Southern and Hills region on the South Australian Regional Organisation of Councils (SAROC) Committee of LGA South Australia. The SAROC Committee meets bi-monthly and provides an important opportunity to raise and progress matters of importance to SHLGA Members.

SAROC representatives as at 30 June 2025.

Council	SAROC Representation
City of Victor Harbor	Mayor Moira Jenkins
District Council of Yankalilla	Mayor Darryl Houston

South Australian Coastal Council Alliance (SACCA) Executive Committee

The South Australian Coastal Councils Alliance (SACCA) is a collaborative network formed in 2019 to advocate for coastal councils and address challenges related to coastal management in South Australia. SACCA is governed by an executive committee consisting of elected members from coastal Councils from across the State, including a member and proxy member elected by SHLGA.

SACCA representatives as at 30 June 2025.

Council	SACCA Representation
Alexandrina Council	Mayor Keith Parkes (SACCA Chairperson)
District Council of Yankalilla	Mayor Darryl Houston (Proxy)

SHLGA Committees and Working Groups

The SHLGA Board is supported by Committees and Working Groups established to progress regional priorities with input and oversight from subject matter experts from Member Councils and partner organisations.

The SHLGA Executive Officer manages liaison between the SGLGA Board and Committees by attending and contributing to meetings and reporting progress and outcomes through to the Board.

The following summaries provide an overview of the important work of SHLGA Committees and Working Groups throughout 2024-2025.

SHLGA Regional Public Health Plan Working Group

The six SHLGA Member Councils have jointly prepared a *Regional Public Health and Wellbeing Plan 2022 – 2027*. The Working Group is established to support the implementation, monitoring, and reporting of the Plan and to identify opportunities to build awareness of and advocate for the health and wellbeing needs of the region's communities.

The Working Group met twice during 2024-2025 and key focus areas and outcomes included hoarding and squalor support, emerging public health issues, urban heat island mitigation and emergency management planning.



Regional Health Plan Working Group Membership as at 30 June 2025.

Council	SHLGA Regional Public Health Plan Working Group Members
Adelaide Hills Council	Rebecca Shepherd, Alexis Black, Stewart West
Alexandrina Council	Kylie Markow, Tony Pearson
Kangaroo Island Council	Elizabeth Trethewey
Mount Barker District Council	Jamie Tann, Anne Ross, Egon Loh
City of Victor Harbor	Leann Symonds (Chair)
District Council of Yankalilla	Tia Russell, Kim Vivian
LGA South Australia	Belinda Tassone, Charlie Sherridan

Southern and Hills Roads Working Party

SHLGA Member Councils work collaboratively, taking a regional approach to transport planning and coordinating funding applications based on the region's strategic road priorities. The Roads Working Party, comprising the principal roads manager from each Member Council and an external transport engineering advisor, is formed to provide a forum for networking, support and exchange of ideas around local government responding to transport needs.

The Roads Working Party met three times in 2024-25 and key focus areas and outcomes included:

- Monitoring the implementation of the SHLGA 2030 Regional Transport Plan
- Prioritising and recommending Special Local Road Program funding applications with a total value of \$2.283 million for the region:
 - Finnis Vale Drive (District Council of Yankalilla) \$ 533,000
 - Bollen Road (Mount Barker District Council) \$1,500,000
 - South Coast Freight Corridor (City of Victor Harbor) \$250,000
- Maintained the regional roads database, which is used to prioritise applications for regional road funding.



Roads Working Party Group Membership as at 30 June 2025.

Council	Roads Working Party Group Members
Alexandrina Council	Jonathon Smyth
Kangaroo Island Council	Yarran Iversen
Mount Barker District Council	Matthew Dawkins
City of Victor Harbor	Jodi Roberts
District Council of Yankalilla	Mark Gibson
HDS Australia	Tim Viner-Smith

Resilient Hills and Coasts Steering Committee

The Resilient Hills and Coast is a cross-sector climate resilience partnership aimed at strengthening the climate resilience of our communities, economies and natural and built environments. All SHLGA Member Councils are involved and the partnership was auspiced by SHLGA until October 2024. During 2024-2025 the Steering Committee, comprising representatives from each of the sector agreement partner organisations, finalised the development of a new Regional Climate Action Plan and Sector Agreement, which was signed in February 2025. SHLGA is not a signatory to the new Agreement due to resourcing constraints and other partners being better positioned to lead this important work for the region.

Resilient Hills and Coasts and the associated Steering Committee is now auspiced by RDA Adelaide Hills, Fleurieu and Kangaroo Island.

2024 – 2025 SHLGA Actions and Outcomes

Throughout the year SHLGA remained focussed on delivering the actions and outcomes set out in the 2021-2025 Business Plan and 2024-2025 Action Plan. This section of the Annual Report outlines the highlights under the six SHLGA priorities areas.

Funding and Sustainability

Focus areas of the 2024-2025 Action Plan included influencing Local Government reform, seeking external funding for projects and programs, and reviewing decision making and priority setting processes.

2024 – 2025 Highlights:

- Participating in sector-wide decision making through our nominated representatives to the SAROC Committee.
- Regular attendance of LGA Board Members and senior officers at SHLGA Board Meetings to discuss and influence sector-wide reform matters.
- Secured a \$40,000 Regional Capacity Grant from the Local Government Research and Development Scheme to progress regional transport and climate change initiatives.
- Made a regional submission to the Legislative Council Select Committee on Short-Stay Accommodation about the impact on regional tourism areas.
- Sharing information with councils about opportunities to access external grant funding programs.

Natural Environment

Focus areas of the 2024-2025 Action Plan included continuing to implement actions from the regional Climate Adaptation Plan, developing a new Resilient Hills and Coast Plan, and maintaining a strong relationship with the region's two Landscape Boards.

2024 – 2025 Highlights:

- Supported the Resilient Hills and Coasts 2024 Back Cast Report prepared by the Resilient Hills and Coasts Coordinator to provide background, context and evidence to support a new regional Climate Adaptation Plan.
- Contributed Regional Capacity Building Funding to support engagement with Resilient Hills and Coasts partners on the development of the new regional Climate Adaptation Plan.
- Supported the transfer of auspicing arrangements for Resilient Hills and Coasts from SHLGA to RDA AHFKI.
- Regular attendance of Landscape Board representatives at SHLGA Board Meetings to discuss and influence common matters of interest.
- First local government region in South Australia to start advocating via SACCA and the LGA on behalf on communities and industries for support with the impact of the Harmful Algal Bloom.
- Received a presentation from the Campbelltown City Council about investigating a retail power purchase agreement with a renewable energy focus.

Built Environment

Focus areas of the 2024-2025 Action Plan included continuing to implement actions from the 2030 Regional Transport Plan, Special Local Roads Program submissions, joint advocacy with RDA on regional transport and infrastructure investment, and regional housing issues.

2024 – 2025 Highlights:

- Secured \$2.283 million of Special Local Roads Funding for the region.
- Completed a review and update of the SHLGA Regional Roads Database to support regional prioritisation of future Special Local Roads Program funding applications.
- Supported the SHLGA Roads Working Party to deliver against its Terms of Reference.
- Engaged HDS Australia to provide transport planning expertise to support implementation of the 2030 Transport Plan and deliver valuable road funding outcomes to SHLGA councils.
- Continued a close working relationship with RDA AHFKI through the RDA Regional Roadmap and Regional Infrastructure Plan Technical Reference Group and SHLGA Board Meetings.
- Received a presentation from the Department of Transport and Infrastructure on the State Government's 30-Year Transport Strategy and advocated for the region's transport priorities, including the South Coast Freight Route.
- Received a presentation from Mount Barker District Council on investigation of a shared regional dog and cat impounding and rehoming facility and service.



Healthy Communities

Focus areas of the 2024-2025 Action Plan included continuing to implement and monitor the SHLGA Regional Public Health Plan, collect and collate data for Community Wellbeing Indicators, and have input to the sector-wide Hoarding and Squalor Strategy.

2024 – 2025 Highlights:

- Supported councils in completing comprehensive reports for the Regional Public Health Plan.
- Continued to facilitate coordinated approach to public health planning across the region through the Regional Public Health Plan Working Group. The Working Group:
 - Provided support to councils in addressing hoarding and squalor issues, including guidance on resolving severe domestic squalor situations and potential training options for staff to deal with these complex public health matters.
 - Identified and addressed emerging public health concerns including species loss through remnant vegetation decline
 - Assessed health impacts of increased urbanisation on community wellbeing and led initiatives to increase urban tree canopy cover to reduce heat island effects.
 - Implemented tree planting programs that simultaneously address climate adaptation and biodiversity enhancement
 - Developed and published a publicly available Key Hazards and Risks Summary Emergency Management Plan incorporating bushfire preparedness
 - Established clear protocols for council's support role to the Country Fire Service as the lead control agency
 - Implemented proactive bushfire preparedness through hazard reduction clearing and community education programs
 - Coordinated communications support with control agencies during emergency situations
 - Facilitated community engagement through the third annual Youth Climate Change Summit.
 - Supported active involvement of young people in local climate action and leadership development
 - Advanced the "Greenify" initiative through strategic native vegetation management
 - Expanded tree coverage through coordinated parks, gardens, revegetation and street tree programs and investigated establishment of native and community gardens
 - Maintained ongoing partnerships with community environmental groups

Profile and Relationships

Focus areas of the 2024-2025 Action Plan included building relationships with Members of Parliament, updating and maintaining the SHLGA website, formalising relationships with key stakeholders, and developing an Advocacy Framework.

2024 – 2025 Highlights:

- Attendance by key stakeholders at SHLGA Board Meetings and regional events to facilitate engagement.
- Completed a governance review to refocus the SHLGA purpose on advocating, sharing and delivering.
- Commenced work on a new Advocacy Framework, with further progress to be made in 2025-2026.
- Undertook regular website updates to ensure members and stakeholders have access to important information about SHLGA activities and finances.
- Participated in Regional LGA Executive Officer Management Group meetings to build relationships and enhance engagement across the sector.

Corporate Performance

Focus areas of the 2024-2025 Action Plan included ensuring compliance with statutory requirements, reviewing the SHLGA management and administration model and developing a new Strategic Plan and Business Plan.

2024 – 2025 Highlights:

- Completed a comprehensive governance and administration review of the Association (led by BRM Advisory) and adopted a new purpose statement and management model.
- Appointed an Interim Executive Officer and corporate support from the Mount Barker District Council to support the transition to a new management model.
- Commenced the recruitment of a 0.5FTE Executive Officer in a strategically focussed role and sought Expressions of Interest from organisations to provide corporate support services.
- Completed a tender process for SHLGA banking services.
- Complied with all reporting requirements under the *Local Government Act 1999* and the SHLGA Charter.



2024 – 2025 Financial Statements



SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

FINANCIAL STATEMENTS

**Statement of Comprehensive Income for the Year Ended
30th June 2025**

	Notes	2025 \$	2024 \$
Income			
Subscriptions	1.8	141,680	139,880
Operating Grants	2.2	40,000	40,000
Investment Income	1.7	6,766	10,108
Other		39,850	178,614
Total Income		228,296	368,602
Expenditure			
Employee Costs		42,391	162,893
Materials, Contracts and other expenses	3	167,992	187,628
Finance Charges		5,700	3,450
Total Expenditure		216,083	353,971
Surplus (Deficit) from Operations		12,213	14,631

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Balance Sheet as at 30th June 2025

	2025	2024
Notes	\$	\$
Current Assets		
Investments	145,303	189,287
Accrued Income	402	
Prepayments	2,101	0
Total Current Assets	147,806	189,287
Current Liabilities		
Accounts Payable	15,813	16,500
Accrued Expenses	14,779	0
Deferred Income	0	11,000
GST	(11,768)	(8,012)
PAYG Payable	0	3,100
Employee provisions	0	46,358
Rounding	0	(15)
Superannuation payable	0	3,587
Total Current Liabilities	18,824	72,518
Net Current Assets	128,982	116,769
Net Assets	128,982	116,769
Equity		
Accumulated Surplus	128,982	116,769
Total Equity	128,982	116,769

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 2025

	2025	2024
Notes	\$	\$
Accumulated Surplus		
Balance at beginning of period	116,769	108,702
Adjustments made to reconcile GST from prior years	0	(10,122)
Adjustments made to reconcile PAYG from prior years	0	2,300
Adjustments made to reconcile Wages Payable from prior years	0	1,258
Net Surplus / (Deficit)	12,213	14,631
Balance at end of period	128,982	116,769
Total Equity	128,982	116,769

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 2025

	2025	2024
Notes	\$	\$
Cash Flows from Operating Activities		
Receipts	249,349	351,325
Payments	(300,099)	(327,438)
Interest Receipts	6,766	10,109
	(43,984)	33,996
Net Cash Provided by (Used in) Operating Activities		
	(43,984)	33,996
Net increase/(decrease) in Cash Held	(43,984)	33,996
Cash at the beginning of the reporting period	189,287	155,291
Cash at the end of the reporting period	145,303	189,287

Reconciliation of Change in Net Assets to Cash from operating activities

	2025	2024
	\$	\$
Net Surplus	12,213	14,631
Decrease / (Increase) in Provisions	(53,045)	10,189
Decrease / (Increase) in Debtors	(2,503)	8,835
(Decrease) / Increase in Accounts Payable	(687)	6,668
(Decrease) / Increase in Grants in Advance	0	(16,000)
Increase / (Decrease) in GST	(3,756)	0
Increase / (Decrease) in Trade and Other Payables	3,794	9,675
Net Cash provided by Operating Activities	(43,984)	33,996

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 2025

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 16 September 2025.

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.

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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 2025	\$22,000
Constituent Council Subscription 2024	\$21,700

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	%	
2025	0	188,446	188,446	82.5%	67,469	31.2%	120,977
2024	0	196,509	196,509	53.3%	202,870	57.3%	(6,361)
Projects							
2025	0	39,850	39,850	17.5%	148,614	68.8%	(108,764)
2024	78,500	93,593	172,093	46.7%	151,101	42.7%	20,992
Total							
2025	0	228,296	228,296	100%	216,083	100%	12,213
2024	78,500	290,102	368,602	100%	353,971	100%	14,631

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Contractual Services

Contractual Services involve payments or liabilities for the external provision of services and include (net of GST):

		2025	2024
Consultants:	HDS Australia Pty Ltd	\$2,000	\$11,200
	Jack Jensen	\$16,995	\$99,408
	BRM Advisory	\$69,260	\$15,000
	Jeff Tate Consulting	\$0	\$4,200
	Flux Visual	\$0	\$2,950
	Natalie Iglio	\$0	\$6,500
	David Bacon	\$2,918	\$0
	MBDC	\$13,968	\$0
	Total	\$105,141	\$139,258
Materials and other expenses		\$62,851	\$48,370
	Total	\$167,992	\$187,628

4. Comparison of Budget and Actual Results

	2025		2024	
	Budget	Actual	Budget	Actual
	\$	\$	\$	\$
Revenue				
Administration	189,680	188,446	187,880	196,509
Projects	33,520	39,850	129,860	172,093
Total Revenue	223,200	228,296	317,740	368,602
Expenditure				
Administration	192,840	67,469	193,327	202,870
Projects	23,250	148,614	114,110	151,101
Total Expenditure	216,090	216,083	307,437	353,971
Surplus (Deficit)	7,110	12,213	10,303	14,631

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:

- o the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- o the financial statements present a true and fair view of the Association's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- o 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.
- o the financial statements accurately reflect the Association's accounting and other records.

Dated 16 September 2025



Lisa Teburea
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 2024, 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 16 September 2025



Lisa Teburea
EXECUTIVE OFFICER



Mayor Moira Jenkins
PRESIDENT

AUDITOR'S INDEPENDENCE DECLARATION

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

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 2025:

I confirm that, for the audit of the financial statements of Southern & Hills Local Government Association for the year ended 30 June 2025, 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.



AHO AUDIT PTY LTD



**LUKE BOLLMEYER
DIRECTOR**

Dulwich, 16 September 2025

**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 2025, 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 2025 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.

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.



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**LUKE BOLLMEYER
DIRECTOR**

Dulwich, 22 September 2025

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

INDEPENDENT ASSURANCE REPORT

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 2024 to 30 June 2025 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 2024 to 30 June 2025.

Basis for 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
- 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.



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**LUKE BOLLMEYER
DIRECTOR**

Dulwich, 22 September 2025

Southern and Hills Local Government Association

Annual Financial Statements

For the Year ending 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To be best of our knowledge and belief, we confirm that for the purposes of the audit of the Southern and Hills Local Government Association for the year ended 30 June 2025, 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 *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Lisa Teburea
SHLGA Executive Officer



Mayor Moira Jenkins
SHLGA President



Greg Georgopoulos
CEO, Adelaide Hills Council



Andrew MacDonald
CEO, Alexandrina Council



Daryl Buckingham
CEO, Kangaroo Island Council



Andrew Stuart
CEO, Mount Barker District Council



Victoria MacKirdy
CEO, City of Victor Harbor



Nathan Cunningham
CEO, District Council of Yankalilla



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**Write a letter**

PO Box 9, Yankalilla SA 5203

**Call us**

08 8558 0200

**Visit us**

1 Charles Street, Yankalilla

**Invite us to speak**

At your next community meeting



Visit: www.yankalilla.sa.gov.au

Participate: www.yoursayyankalilla.com.au