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Adelaide  
Plains  
Council

# ANNUAL REPORT





## ADELAIDE PLAINS COUNCIL

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Adopted by Council 24 October 2022

### Acknowledgement of Country

Adelaide Plains Council acknowledges the Kurna people of the Adelaide Plains as the Traditional Custodians of the land we work on, and pays respect to Kurna Elders past and present. We recognise and respect their continuing connection to the land and waters. We extend that respect to all Aboriginal or Torres Strait Islander people that form part of our community, and throughout Australia.



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# MESSAGE FROM THE CEO

Adelaide Plains Council is proud to deliver its 2021/2022 Annual Report and it is with pleasure that I present the Foreword as Chief Executive Officer during the Local Government Caretaker Period.



When our Elected Body were considering our 2021/2022 Annual Business Plan (ABP) and Budget, I recall vividly a question being posed of me at a Council Meeting, "...do you think we will be able to achieve everything we have set out to achieve in our draft ABP and Budget given the magnitude of projects forecast?" ...or words to that effect.

...Well together, we achieved.

**"As the second fastest growing Council in South Australia, our collective focus remains on the present while having an eye to the future"**



### Highlights of the 2021/2022 reporting period include:

- Council continued to deliver all services to our community despite the challenges of the COVID-19 public health emergency, a truly wonderful feat indeed.
- \$2.917 million was spent on asset renewals.
- \$3.334 million was allocated and injected into new and upgraded assets (some of which will span two (2) financial years), many of which were funded using State and Federal government grants (\$2.34 million was secured through the State Government Partnership Program).
- \$2.05 million was secured through the Federal Government National Flood Mitigation Infrastructure Program to fully fund the Two Wells township protection levee with design work now well underway.
- Completion of the Local Roads and Community Infrastructure Round 2 Program of \$470,000 for the completion of Coats Road and Middle Beach shelter.
- The widely acclaimed Village Green was officially opened with less than one fifth of the project funded from ratepayers.
- Adoption of Council's Long Term Financial Plan.
- Progression of Council's Growth Strategy and completion of Council's Tourism and Economic Development Strategy.
- Continued focus regarding Council's involvement in the Gawler River Floodplain Management Authority, particularly on the issue of cost contributions (who pays for what?) where new infrastructure is concerned.



As the second fastest growing Council in South Australia, our collective focus remains on the present while having an eye to the future. Strategic planning around township growth, investment, transport routes, walking and cycling trails, civic and community centres and community infrastructure remains a high priority and will remain a focus for the new Elected Body upon their swearing in come November 2022.

As CEO, I have found the 2021/2022 financial year to be yet another success story for Council which would not have been at all possible without the steadfast support of our Elected Body and Administration.

It is certainly a rewarding time to be associated with Council and I commend this, the Annual Report 2021/2022, to the readership.

**JAMES MILLER**

Chief Executive Officer



# OUR SHARED VISION

## Productive

**A leading supplier of primary produce to local, national and international markets.**

Proximity to markets and natural growing conditions provide competitive advantages for primary producers on the Adelaide Plains that has seen our economy emerge as a key contributor to the region's prosperity.

## Diverse

**A more diverse community with access to a greater mix of local opportunities.**

Increased employment, services and education attracts and retains a diverse community that chooses to live, learn and work in the region.

## Location

**A lifestyle location connected to the Barossa, Coast and Adelaide.**

Adelaide Plains is a quiet community that offers residents time and space with convenient access to the benefits of Greater Adelaide, the coast and the Barossa region.

## Welcoming

**A proud, spirited and generous community.**

This is a place that everyone belongs, where community connection and care is strong and someone is always available to help when a neighbour is in need.

## Ambition

**Advancing infrastructure and technology to foster a competitive local economy.**

Modern practice, research and innovation, and efficient access to export centres and local markets builds an economic environment and reputation that rivals the State's major primary productions regions. With employment opportunities diversifying and new housing products in abundance, Adelaide Plains will become the place of choice for the Northern Adelaide Plains.

## Leadership

**A decisive and proactive Council.**

Our Elected Members share a vision of prosperity founded on courage, robust deliberation, transparency and forward thinking and investing.

## Attractive

**A place of choice for businesses, residents and visitors.**

Our townships are inviting, well cared for, filled with character and provide a range of services, facilities and accommodation that caters for all people and our landscapes, events and infrastructure provide memorable experiences.









**CITIZEN OF THE YEAR AWARDS**  
Perfect. Respect. Celebrate.

**2022**

**Citizen of the Year**

presented to **Allan Parker**

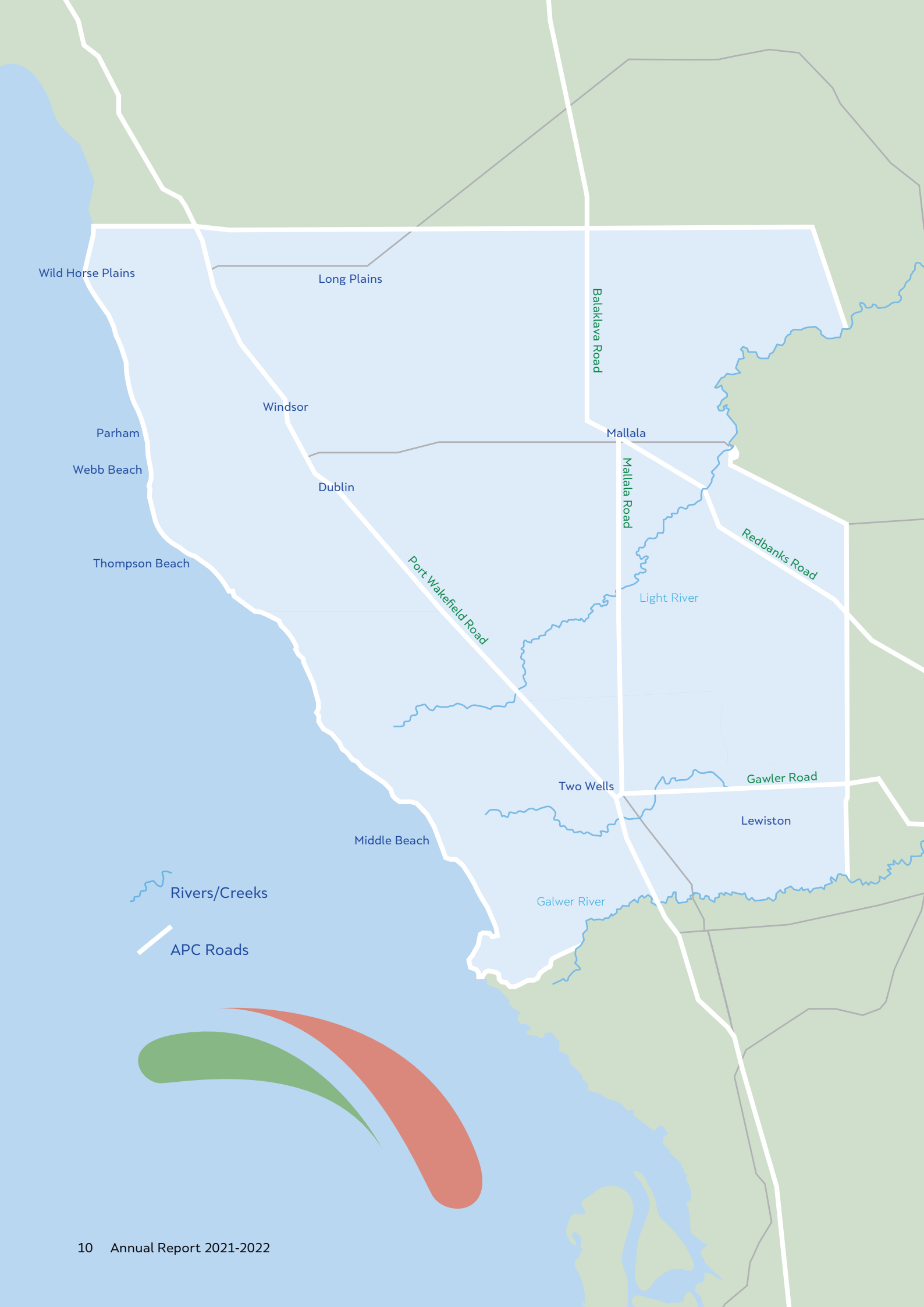
by **Mark Wasley**  
position **Mayor, Adelaide Plains Council**

signed *Mark Wasley*  
date **26 January 2022**

**IWS**  
**SARAH**







Rivers/Creeks

APC Roads



# COUNCIL PROFILE

Adelaide Plains Council represents a proud community with vibrant townships and remarkable landscapes.

Council represents an estimated population of 9,977 people across 935 square kilometres connected to the Barossa, South Australian coast, and Adelaide.

The Light and Gawler Rivers pass through the region creating rich, fertile plains ideal for supplying primary produce to local, national, and international markets. The expanse of farmland is a common thread that connects each township's unique character.

Adelaide Plains is a place where people can choose to live and work locally, with quality services, facilities and open space that supports community wellbeing and resilience.

With a growing population and economy, Council undertakes strategic planning to support an enviable lifestyle, emerging economy, remarkable landscapes and proactive leadership for the community and environment of the Adelaide Plains council area.



## Adelaide Plains Region

All data as at 30 June 2022.

### People



Population: 9,977

Number of Electors: 6,878

Wards: 3

### Environment



Area: 935 sq km

Coastline: 47 km

Parks & Reserves: Approx 150 ha

### Infrastructure\*



Roads: Approx. 959 km

Footpaths: Approx. 14 km

Bridges and Culverts: 3

\*Under Council's care

### Development



Rateable assessments: 5,602

# REPRESENTATION QUOTA

The representation quota refers to the number of people able to vote in a Council election ('electors') divided by the number of members who constitute the Council ('Council Members' or 'Elected Members').

As at 30 June 2022, Adelaide Plains Council is divided into three (3) wards and is represented by the Mayor and nine (9) Councillors, with 6,878 electors which equates to one (1) Council Member per 687 electors.

A comparison of Council's representation quota with that of other councils suggests that Council's representation per Elected Member is comparable to that of other similar sized and type of Councils.

Council	Representation Quota
Adelaide Plains	1:687
Clare & Gilbert Valleys	1:686
Coorong	1:433
Grant	1:564
Mid Murray	1:688
Naracoorte Lucindale	1:548
Northern Areas	1:389
Renmark Paringa	1:770
Tatiara	1:456
Wakefield	1:501





# COUNCIL MEMBERS

The Council is comprised of nine (9) Elected Members plus a Mayor, forming part of an incorporated body which has the responsibility for carrying out the duties and exercising the powers conferred on the Council by the Local Government Act and other supporting legislation.



## Mayor

**Mayor Mark Wasley**

0456 939 376  
markw@apc.sa.gov.au

## Mallala/Dublin Ward



**Councillor  
Deputy Mayor  
Marcus Strudwicke**

0407 392 191  
marcuss@apc.sa.gov.au



**Councillor  
John Lush**

0417 809 785  
johnl@apc.sa.gov.au



**Councillor  
Terry-Anne Keen**

0407 971 022  
terry-annek@apc.sa.gov.au



## Two Wells Ward



**Councillor  
Kay Boon**

0421 163 920  
kayb@apc.sa.gov.au



**Councillor  
Joe Daniele**

08 8520 2233  
joed@apc.sa.gov.au



**Councillor  
Frank Maiolo**

0418 890 405  
frankm@apc.sa.gov.au

## Lewiston Ward



**Councillor  
Margherita Panella**

0416 020 777  
margheritap@apc.sa.gov.au



**Councillor  
Carmine Di Troia**

0421 808 362  
carmined@apc.sa.gov.au



**Councillor  
Brian Parker**

0417 724 223  
brianp@apc.sa.gov.au



# DECISION MAKING STRUCTURE

To achieve good governance, Council has structured its decision making to ensure that ‘on the ground’ governance is practical, value adding and transparent.

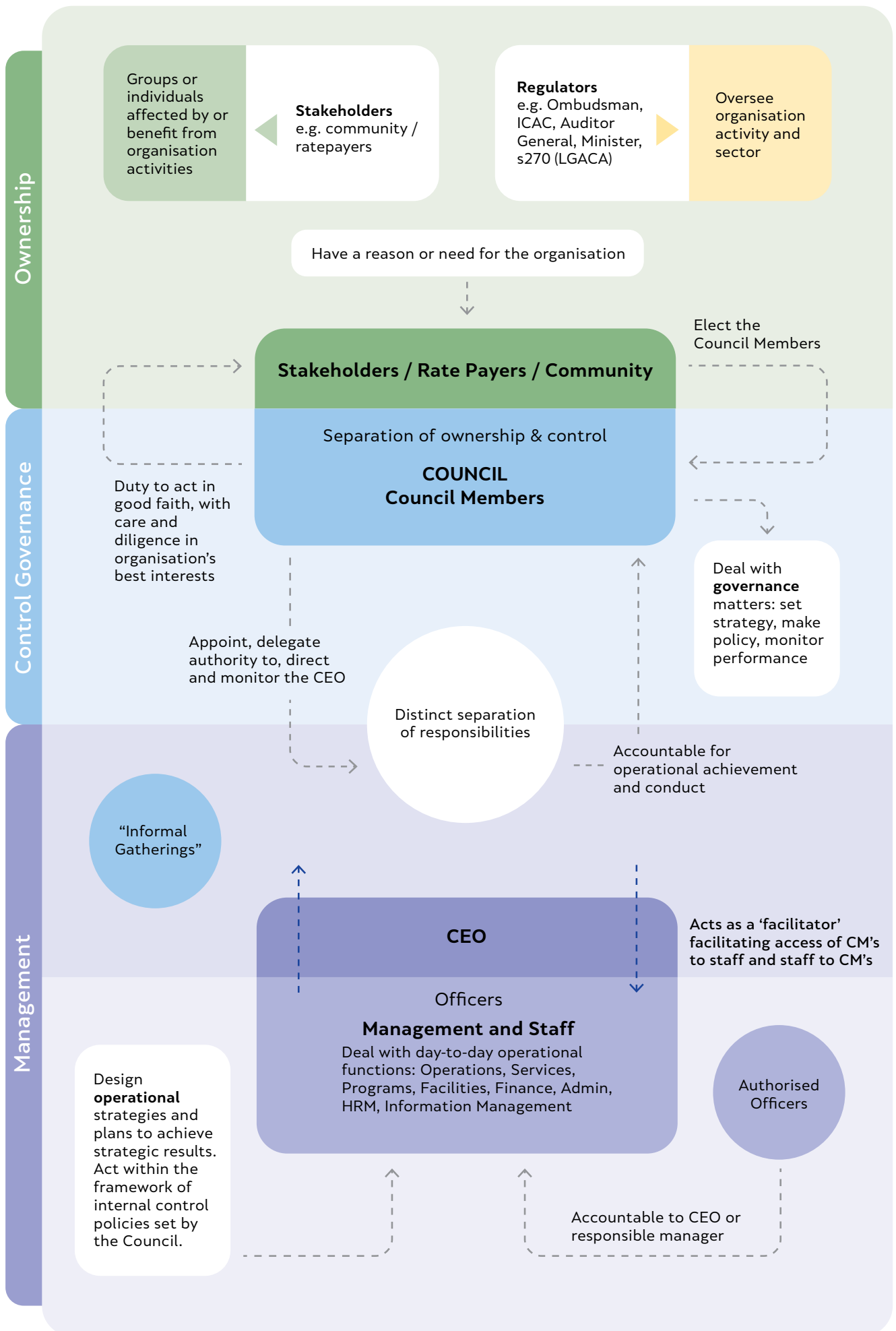
Decisions of Council are made through various Council meetings, or by the Chief Executive Officer through delegated authority pursuant to section 44 of the Local Government Act. The Council’s principal power to make decisions is delegated through the Local Government Act. Other Commonwealth and State legislation also provides Council with the power to make decisions.

The Elected Members are the policy arm of the Council and are responsible for setting the strategic direction, goals and objectives supported by documented policy for the wellbeing of the community as a whole.

Elected Members have a legislative requirement and responsibility to:

- Determine policies to be applied by the Council in exercising its discretionary powers;
- Determine the type, range and scope of projects to be undertaken by the Council; and
- Develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of Council.





# ORGANISATIONAL STRUCTURE

The organisation is comprised of four (4) departments: Governance and Executive Office, Finance and Business, Development and Community and Infrastructure and Environment.

## Chief Executive Officer James Miller

The Chief Executive Officer reports to the Elected Body and is responsible for the overall management of the administration of Council business.

## Governance and Executive Office General Manager Sheree Schenk

The General Manager – Governance and Executive Office oversees Council's day-to-day operations and is responsible for the provision of sound corporate governance across all Council functions and governance support to the Elected Body, ultimately ensuring compliance with the Local Government Act. The position presides over Governance, People, Culture and Human Resource Management, Work Health and Safety, Risk Management, Information/Records Management, Media, Marketing and Communications, Administration, Customer Service and Property.

## Development and Community General Manager Darren Starr

The General Manager – Development and Community is primarily responsible for ensuring Council's statutory obligations in a development and regulatory sense are adhered to. This position presides over Development Assessment, Community Safety, Environmental Health, Economic Development, Community Services and Libraries.

## Finance and Business General Manager Rajith Udugampola

The General Manager – Finance and Business is primarily responsible for the management and delivery of Council's financial portfolio. The position presides over Strategic Finance, Budget, Management, Accounting and Reporting, Business Plan Support and Performance Reporting, Treasury, Grants and Subsidy Administration as well as Payroll, Rating and Property Database Maintenance and Information Technology.

## Infrastructure and Environment General Manager Thomas Jones

The General Manager – Infrastructure and Environment is responsible for the provision of capital projects and maintenance services to the region for all of Council's assets including Roads, Land and Buildings, Parks and Gardens and Waste Management. The Infrastructure and Environment Department is responsible for supporting the community by maintaining and improving the public realm and providing a pleasant amenity for residents and visitors alike.



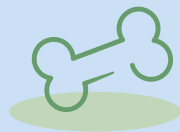




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# 2021-2022 YEAR IN REVIEW





5,055  
Dog registrations



6,969  
Library visitors



500  
Cat registrations



4,500  
Seedlings planted

## ADOPTION OF

Dog and Cat Management Plan 2022 – 2027

PAGE 51

Hart Reserve Master Plan

PAGE 78

Tourism and Economic Development  
Strategy 2022 – 2025

PAGE 88



## ADVANCEMENT OF

Strategic Plan 2021-2024

PAGE 22



## COMMENCED

Community Satisfaction Survey

PAGE 29

Review of Council  
Accommodation and Services

PAGE 36

Growth Strategy and Action Plan

PAGE 50

## COMPLETED

Two Wells Village Green

PAGE 26

Staff Survey

PAGE 38

# PERFORMANCE AGAINST Our Annual Business Plan 2021-2022

Council's strategic business objectives for the 2021/2022 Financial Year, and the assessment of whether the activities Council has undertaken as at 30 June 2022 have achieved those objectives:

## OPERATING PROJECTS TO ACHIEVE COUNCIL'S STRATEGIC OBJECTIVES

### Strategic Objective: Growing Economy, Great Places & Infrastructure

<b>1</b>	Resources required to meet growth in the Council district and develop local economy (Economic development, Parks & Garden, Marketing and Communication, Building / Environmental Health Inspection, Two Wells Crown Land, Economic Zones, Growth Strategy, Grant Writer etc.)	Majority completed. Some are in progress*
<b>2</b>	Deliver an annual capital construction and renewal program.	Completed
<b>3</b>	Delivery of annual plant/fleet replacement program.	Majority completed. Some are in progress *
<b>4</b>	Local Road and Community Infrastructure Program (Round 3).	In progress*
<b>5</b>	Gawler River Floodplain Management Authority Charter Review.	In progress*
<b>6</b>	Local Government Infrastructure Partnership Funding.	In progress*
<b>7</b>	Develop Recreational Trail Strategy.	Discontinued**
<b>8</b>	Stage Adelaide Plains Food and Business Festival.	Discontinued**
<b>9</b>	Reserve and street furniture upgrade.	In progress*
<b>10</b>	Parham Playground – Shade shelter, New element and Mallala Playground – New element.	In progress*
<b>11</b>	Dublin Institute/ Hall – toilets upgrade.	In progress*
<b>12</b>	Signage/wayfinding and information.	In progress*
<b>13</b>	Parham Short Stay facility upgrade.	In progress*
<b>14</b>	Construction of Two Wells Stormwater Levee.	In progress*

### Strategic Objective: Vibrant Community

<b>15</b>	Community Survey 2021.	In progress*
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\* Projects in progress but not completed as at 30 June 2022 will be carried forward to the 2022/2023 Financial Year.

\*\* Discontinued due to unsuccessful grant applications.







# REPRESENTATION REVIEW

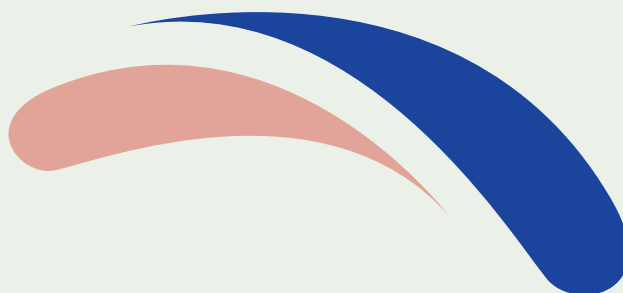
Section 12 of the *Local Government Act 1999* requires Council to undertake a complete review of all aspects of its composition and the division (or potential division) of the Council area into wards, at least once in each relevant period that is prescribed by the regulations (determined by the Minister – approximately every eight (8) years).

Adelaide Plains Council completed its most recent review in September 2021, in accordance with the Local Government Act and as determined by the Minister.

Council engaged Mr Craig Rowe of C L Rowe & Associates to facilitate the representation review. Work commenced in September 2020 and has included workshops, public consultation on a Representation Options Paper from late 2020 to early 2021 and, on 22 February 2021, the making of in principle decisions regarding Council's preferred composition and ward structure:

- Retain a Mayor, elected by the community
- Abolish wards
- Composition of 9 area councillors and 1 Mayor

Council, at its Ordinary Meeting on 22 March 2021, then considered, and endorsed for public consultation, a Representations Review Report pursuant to section 12(8a) of the Local Government Act. Public consultation was undertaken from Wednesday 24 March 2021 until Wednesday 21 April 2021 and a total of four (4) submissions were received, representing 0.06% of eligible electors. Council considered the submissions, and a Second Submissions Report, at its Ordinary Meeting on 28 June 2021, and reaffirmed its in principle decisions set out above.



A Final Report was prepared and submitted to the Electoral Commissioner on 28 September 2021. On 11 November 2021, the Commissioner wrote to Council's Chief Executive Officer, confirming that he had assessed Council's Representation Review Report and determined that the requirements of the Local Government Act were met. The Commissioner's letter serves as the necessary certificate and the necessary notice was published in the Government Gazette on 9 December 2021, completing the Council's Representation Review.

In accordance with section 12(18) of the Local Government Act, the revised representation arrangements will take effect after the first day of the first periodic election held after the publication of the notice in the Government Gazette, being the 2022 general election.

**The revised representation arrangements will take effect after the 2022 general election.**



**Council Ward Boundaries, as at 30 June 2022.**



# TWO WELLS VILLAGE GREEN

The Two Wells Village Green is a welcoming space for all to enjoy.

Demonstrating Council's commitment to its rapidly growing community, the Two Wells Village Green celebrated its grand opening in October 2021. Through the generous support of the Federal Government, Council delivered a substantial overhaul of the community space adjacent to the Two Wells Library.

The space features a new architecturally designed public toilet block, lush grass, children's natureplay area, sheltered double BBQ, and plenty of seating. The lighting provides good ambient light at night, by way of stylish post top lights and festoon lighting, as well as inground feature lighting on the Library building. All the post top lights have power outlets, which will allow the Village Green to be used for events.







## Award Winning

*Public Space and Streetscape Design First Prize at the Mainstreet SA Annual Awards 12 November 2021*

Jensen PLUS and Phillips/Pilkington Architects were awarded the prize recognising street design and development work that enriches public spaces to create a cohesive and inviting main street.

*Gavin Walkley Award for Urban Design at the South Australian Architecture Awards 16 June 2022*

Phillips/Pilkington Architects were recognised by the Australian Institute of Architects for their design work behind the Two Wells Village Green.

**“This is just reward for the wonderful showpiece we have now delivered for our community.”**

James Miller, CEO



# 02

## GOVERNANCE AND EXECUTIVE OFFICE





The Governance and Executive Office Department ensures legislative compliance and best practice across the organisation through the portfolios of governance, people, culture and human resource management, work health and safety, risk management, information/records management, media, marketing and communications, property, and administration and customer service.

## Community Satisfaction Survey

In September 2021 Council resolved to undertake a community satisfaction survey.

As at 30 June 2022, independent market research consultant McGregor Tan was in the process of collecting data through a mix of face-to-face and telephone interviews, and online surveys. Various ages, genders, and household types will be surveyed.

Data collected will provide a benchmark for measuring Council's performance going forward and will assist in identifying current areas within Council for improvement.





## Council Meetings

**As an Elected Body and in accordance with the Local Government Act, the Council must convene a meeting at least once per month.**

In 2021/2022, Council conducted its monthly (Ordinary) meetings on the fourth Monday of each calendar month – with the exclusion of December 2021 where the meeting was held on the second Monday of the month due to Christmas, January 2022 where the meeting was held on the fifth Monday of the month due to Australia Day and April 2022 where the meeting was held on the fourth Tuesday of the month due to ANZAC Day.

Council Meetings provide a public forum where the decisions on questions before Council are debated prior to resolution. The establishment of policy and procedure is also debated at these formal meetings of Council.

Open and transparent Council meetings underpin representative democracy and ensure public confidence in Council's decision-making processes.



## Information or Briefing Sessions

In accordance with Section 90A of the Local Government Act, Council or the Chief Executive Officer may hold or arrange for the holding of a session, to which more than one (1) member of the council or a council committee are invited to attend or be involved in for the purpose of providing information or a briefing to attendees (an 'information or briefing session').

Information and briefing sessions provide a valuable opportunity to enhance council decision-making processes by providing opportunities for council members to become better informed on issues and seek further clarification prior to making decisions at formally constituted council meetings. Section 90A(2) prohibits a matter from being dealt with at an information or briefing session in such a way as to obtain, or effectively obtain, a decision on the matter outside a formal council or committee meeting.

## Public Access to Council and Committee Meetings

Meetings of Council and Council's Committees are open to the public and anyone may attend as an observer if they wish.

In limited circumstances a council or committee may order that the public be excluded from a meeting where the council or committee considers it necessary and appropriate to close the meeting to the public in order to receive, discuss or consider in confidence any information or matter that is of a kind listed in section 90(3) of the Local Government Act. Section 90(2) of the Local Government Act provides councils and committees with discretion to exclude the public from a meeting to discuss information and matters of a kind listed in section 90(3) in confidence.

The agendas and minutes of both Council and Committee meetings are available on Council's website in accordance with the Local Government Act.

## Council Members Meeting Attendance

During 2021/2022, Council held twelve (12) Ordinary Council meetings and eleven (11) Special Council meetings

Council Member	Ordinary Council Meetings Attended	Special Council Meetings Attended	No. of meetings 'Leave of Absence' was granted	No. of meetings as an apology	No. of meetings absent (no apology received)
Mayor Mark Wasley	11	10	0	2	0
Cr Marcus Strudwicke	11	10	0	2	0
Cr John Lush	10	10	0	1	2
Cr Terry-Anne Keen	10	11	0	2	0
Cr Joe Daniele	12	10	0	1	0
Cr Brian Parker	12	8	0	3	0
Cr Kay Boon	12	11	0	0	0
Cr Margherita Panella	8	8	3	4	0
Cr Frank Maiolo	9	1	0	13	0
Cr Carmine Di Troia	12	9	0	0	2

## Confidentiality

Adelaide Plains Council is committed to open and transparent decision-making through minimising the number of occasions that the provisions of Section 90 (excluding the public during debate) and Section 91 (documents to be kept confidential for a period of time) of the Local Government Act are relied on.

The public were excluded from debate (Section 90) at either a Council or Committee meeting on 32 occasions, and 26 confidentiality orders were made to keep documents confidential (Section 91) during the 2021/2022 financial year.

During this period, there were 11 confidentiality orders that expired, ceased to apply or were revoked (either partially or in full). As at 30 June 2022, 106 confidentiality orders were still operative (ranging from 2014 to 2021). Ongoing confidentiality orders are reviewed each year in accordance with the Local Government Act.



## Internal Review of Council Decisions

In accordance with Section 270 of the Local Government Act, Council has an established Internal Review of Council Decisions Policy and Procedure. The Policy is one (1) aspect of Council's customer focused approach to service delivery. It provides a further opportunity to review the way Council provides services to the community and to identify areas for improvement.

Council is committed to transparent decision-making processes; and to providing access to a fair and objective procedure for the internal review of decisions. Grievances may arise as a result of dissatisfaction with a decision about a policy, procedure, service or fee. All attempts will be made to resolve grievances quickly and efficiently, without the need for formal applications for review to be lodged. Sometimes this cannot be achieved. The Policy and Procedure provide guidance for dealing with formal requests for internal review of decisions of Council, its employees, and other people acting on behalf of the Council.

Council received one (1) request for an Internal Review of a Council Decision during 2021/2022. The request was subsequently withdrawn.

## Council Member Training and Development

Council Members are provided with ongoing training, delivered by Council Management, the Local Government Association and other relevant bodies. Training is undertaken as needed or upon request, and based on current Council business and Council Members' own professional development requirements. The total cost of training and development for Council Members in 2021/2022 was \$8,807.62.

During the 2021/2022 financial year, various training and development activities were undertaken by Council Members in relation to the following topics:

- Conflict of Interest
- Meeting Procedures
- Mandatory Elected Member Modules – Refresher
- Cyber Fraud and Security Awareness
- Local Government Reform (Various sessions and topics)
- LGA Revised Training Standard for Council Members
- Independent Commissioner Against Corruption Amendment Act 2012
- LGA Annual Conference (Mayor and Deputy Mayor)
- LGA Annual and Ordinary General Meetings (Mayor and Deputy Mayor)
- Australian Local Government Association National General Assembly (Mayor)
- Strategic Workshops including Annual Business Plan and Budget preparations, Long Term Financial Plan, Review of Office Accommodation and Services, Draft Tourism and Economic Development Strategy.





## Council Committees

Pursuant to Section 41 of the Local Government Act, Council may establish committees to assist Council in the performance of its functions. It is also mandatory for Council to establish an Audit Committee under the Local Government Act (Section 126).

Adelaide Plains Council has the following four (4) special purpose Committees established under Section 41 of the Local Government Act:

### Audit Committee

Monitors and assists Council in the effective implementation and conduct of its responsibilities for financial reporting, management of risk and maintaining a reliable system of internal controls.

### Adelaide Plains Council Historical Committee

Coordinates management of the Mallala Museum and provides recommendations to Council regarding historical and heritage matters.

### Governance Advisory Panel

Assists Council to fulfil its governance obligations by providing independent advice and observations on a range of legislative and policy matters.

### Infrastructure and Environment Committee

Provides advice, and monitors performance, in relation to Council's delivery of its infrastructure and environmental projects, services and programs in line with Council's strategic focus.

Council Committees are established in an effort to streamline business and assist with specific functions and programs within Council. Each of Council's Committees has its own Terms of Reference, the role principally being to provide an advisory function to the Council by making recommendations for Council's consideration.

In addition to the Committees established pursuant to the Local Government Act, Council also has the following two (2) Committees that are mandatory under the Planning, Development and Infrastructure Act 2016 and associated Regulations:

### Building Fire Safety Committee

Responsible for ensuring that Council meets its building and safety standards by ensuring that any unsafe building defects relating to fire safety are addressed and resolved.

### Council Assessment Panel

Assists Council with the assessment of more complex development applications against the relevant provisions of the Planning and Design Code.

The membership composition of each of Council's Committees varies and includes a combination of Council Members and/or members of the public (independent members) who are able to take part in and vote on subject matter before the Committee. Council believes that the interaction with the community members at the Committee level provides a valuable resource and involves the community members in the decision-making process, thereby providing true ownership over actions resulting from the Committee process.







## Codes of Conduct or Practice

The following is a list of Codes of Conduct or Practice required under the Local Government Act.

- Code of Conduct for Council Members
- Code of Conduct for Council Employees – sector wide Code abolished in April 2018 with the introduction of Local Government (General) (Employee Code of Conduct) Variation Regulations 2018
- Code of Practice – Meeting Proceedings
- Code of Practice – Access to Council Meetings and Documents

## External Bodies and Subsidiaries

Council is a member of, or participates in, a number of external Associations, Boards and Committees throughout the region. Council's membership and participation involves its Council Members, employees and members of the community.

These external bodies include, but are not limited to:

- Adelaide International Bird Sanctuary Collective
- Local Government Association
- Local Government Finance Authority
- Local Government Professionals SA
- Local Government Risk Services
- Northern and Yorke Landscape Board
- Public Libraries SA
- Regional Development Australia Barossa  
Gawler Light Adelaide Plains

Council is a member of two (2) Regional Subsidiaries under Section 43 of the Local Government Act: the Central Local Government Region (Legatus Group) and the Gawler River Floodplain Management Authority (GRFMA), in accordance with Section 28(3) Schedule 2 of the Local Government Act.

The Annual Reports of Legatus and GRFMA are provided as Appendix 2 and 3 respectively. On 22 February 2021, Council confirmed its intention to establish a regional subsidiary under section 43 of the Local Government Act, to be known as the Light and Adelaide Plains Region Economic Development Authority. As at 30 June 2022, Council was continuing to liaise with the Minister for Local Government in accordance with Schedule 2, Part 2 of the Local Government Act.

Council does not have any Subsidiaries established in accordance with Schedule 2 Part 1 of the Local Government Act.



## Public Consultation

Council regularly engages with and informs the community in relation to specific projects and members of the public are encouraged and invited to participate.

Members of the public have a number of opportunities and avenues to express their views on particular issues before Council including:

### Community Engagement Forums

Council's Community Engagement Strategy (Forums across Adelaide Plains Council) provides that three (3) forums will be held across the Council region each (calendar) year. There were, however, no forums held during 2021/2022 due to the ongoing COVID-19 public health emergency.

### Public Open Forum

Public Open Forum was previously facilitated during Ordinary Council Meetings. On 27 June 2022, following a period of over two (2) years where Public Open Forum was suspended due to COVID-19 and recognising the various other mechanisms for more effective engagement with the community, including the ability for members of the public to make deputations at Council Meetings, Council amended its Code of Practice – Meeting Procedures in order to remove Public Open Forum from its monthly meeting agendas.

### Deputations

A member of the public wishing to appear before Council or a Section 41 Committee must seek permission of the Mayor and where relevant, the Committee Presiding Member. A request must include a statement of the reason why the member wishes to appear. Council heard 11 deputations during the 2021/2022 period.

### Council Members

Members of the public may contact, verbally or in writing (including email) a Council Member to discuss any issue relevant to Council.

Council acknowledges that the community has a right to be informed and involved in decisions affecting the region and is committed to effective consultation and communication with its residents and other stakeholders. Effective consultation involves seeking and receiving feedback, as well as providing information to the community.

Council's Public Consultation Policy outlines the procedures Council will follow when engaging and seeking feedback from the community in its decision making process, ensuring accountability and transparency. The topic for consultation, the number of residents who have the potential to be affected and the community interest in the topic will determine the level and requirements of consultation to be undertaken by Council.

#### Consultation methods may include:

- Local, regional or State newspapers
- Council's website
- Council's newsletter, 'The Communicator'
- Direct mail (such as letters, flyers)
- Community forums, stakeholder meetings and informal workshops
- Market research and surveys
- General fixed displays and noticeboards (such as Council's Principal Office, Two Wells Service Centre, Two Wells Library)
- Flyer in local business premises throughout the region

During the 2021/2022 period, Council undertook public consultation, in accordance with its Public Consultation Policy, in relation to 18 matters.

## Review of Council Accommodation and Services

While the Council area is rapidly growing, the existing community and administration building assets are ageing. Council initiated a review of its current facilities in late 2020, with several workshops and reports presented to Council throughout 2021-2022.

In June 2022, Council received a Preliminary Report prepared by consultants Holmes Dyer and, in doing so, committed to community and stakeholder engagement following the November 2022 elections in relation to the review.

Council is committed to open and transparent decision making.

## National Competition Policy

The Adelaide Plains Council has no significant business activities to report in accordance with the reporting requirements of the Clause 7 Statement on the application of Competition Principles to Local Government under the Competition Principles Agreement. Subject to the Competition Principles Agreement, the Adelaide Plains Council wherever possible will incorporate the following preferences into Council's decision making in regard to purchasing processes:

- Competitive goods, services and construction works that are environmentally sustainable.
- In any procurement process, where all other factors are equal, the Adelaide Plains Council may favour the engagement of local suppliers that are operating within the Council area boundaries, to the extent permitted by law for goods, service and construction works.

## Community Land Management Plans

In the 2021/2022 reporting period no amendments or additions were made to Council's Community Land Management Plans requiring action under the Local Government Act.



## Customer Service

Council's Customer Service Team work across the Mallala Principle Office and Two Wells Service Centre. The team is trained in many aspects of Council and can answer a wide range of questions, or transfer more detailed enquiries to the appropriate department.

## Council Office Opening Hours

### Monday to Friday

9am to 5pm\*

Closed public holidays

\*Phone lines open 8.45am

Council's administration offices were closed from 12pm Thursday 23 December 2021 and reopened at 9am Tuesday 4 January 2022. During this time, Council documents were available on the website, and emergency contact information was available online and through the switchboard.

2,819

General enquiries received



# OUR PEOPLE

Adelaide Plains Council is fortunate to have a unique, knowledgeable, and experienced workforce that works together as a team and is genuinely passionate about delivering exceptional services to our community and delivering the objectives of Council's Strategic Plan.

Our leaders continue to support employees through continuous conversations, setting expectations, coaching, recognising success, providing opportunities to grow, providing work life balance and focusing on capability.

## Our Executive Management Team

As at 30 June 2022, there were five (5) Senior Executive Officer positions which made up the Adelaide Plains Council's Executive Team. This included the Chief Executive Officer and four (4) General Managers. The Executive Management Team (EMT) are responsible for leading and developing Council's programs and the team is passionate about building an environment where Adelaide Plains Council employees can operate at their best to deliver for the region.

The EMT recognise that organisation capability, employee capability and culture are integral to creating such an environment. The EMT initiated a staff survey in March 2022 and remains committed to continuous improvement and moving toward a more constructive culture by continuing to collaborate with employees.

Remuneration packages for the members of the EMT include:

- An annual salary
- Fully maintained Council vehicle for private use
- Mobile phone, laptop and/or iPad
- Memberships to relevant professional associations
- Professional development to the value of \$3,000 per year
- Leave entitlements and statutory superannuation.

No bonuses are available or paid as part of these salary packages.



## Our Employees

Building relationships and connection is essential to ensure the workforce can deliver excellence, and to facilitate this, employees have access to a variety of experiences that:

- Provide the opportunity to engage with each other via meetings, staff events, and corporate health and wellbeing programs.
- Provide the opportunity to share feedback and ideas, encouraging employees to contribute towards continuous improvement across Council.
- Provide professional development opportunities by investing in training and development sessions, forums, workshops and courses.
- Provide the opportunity to share thoughts and feelings through organisational culture surveys and pulse checks.
- Formally recognise employee achievements through monthly recognition programs, and LGA Service Awards.

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



**64** employees  
Full time and part time,  
as at 30 June 2022.

The following breakdown of Council's workforce demographics are reflective of arrangements as at 30 June 2022:

### Council Employees

Gender	Number	Percentage
Male employees	41	64%
Female employees	23	36%
<b>TOTAL employees</b>	<b>64</b>	

### Department Demographics

	Male	Female
<b>Governance and Executive Office</b>	2	14
<b>Development and Community</b>	14	4
<b>Finance and Business</b>	4	3
<b>Infrastructure and Environment</b>	21	2
<b>TOTAL employees</b>	<b>41</b>	<b>23</b>

### Length of Service

Years	TOTAL	Female	Male
<b>20+</b>	5	5	0
<b>10-20</b>	10	8	2
<b>5-10</b>	14	7	7
<b>0-5</b>	35	20	15



## Work Health Safety

Work Health Safety (WHS) and Return to Work (RTW) is of high importance to Council to ensure employees return home safely to their families. The Executive Management Team, Line Managers and the Health and Safety Committee, promote safe work practices focused on delivering and maintaining a safe work environment that is injury free.

Council is self-insured via the Local Government Association Workers Compensation Scheme (LGAWCS) and is required to comply with the Performance Standards for Self-Insurers as well as the Work Health Safety (WHS) and Return to Work (RTW) legislative requirements.

A Risk Evaluation Review was conducted in September 2021 and action plans developed for continuous improvement purposes. Council is committed to the development and implementation of its WHS and RTW Systems. The hard work invested by all staff over this period has resulted in some excellent outcomes in many areas of our WHS and RTW Systems.

### During the year, Council achieved the following:

- Training modules continue to be developed in Council's electronic system.
- Completion of hazardous chemical and plant risk assessments, in accordance with schedules. Training was undertaken for all relevant employees in relation to the new plant assessor application and improved maintenance scheduling for plant was implemented.
- Ongoing review and maintenance of the Approved Contractor Register.
- Continued budget allocation and maintenance for the WHS and RTW system improvements.
- Completion of inspections and testing in accordance with schedules.
- Provision of an additional six (6) sit/stand desks to improve health and wellbeing and to assist with injury prevention.
- Review of Emergency Control Organisation (ECO) including appointment of new Wardens at each office location.
- Review of relevant policies and procedures in accordance with Council's Document Schedule.
- Training plan implemented as per schedule.
- Maintenance of WHS Staff Intranet page to ensure and improve employee access to WHS information.
- COVID-19 Management implemented to ensure Council safely control the risks of COVID-19 in the workplace.
- Ongoing pest management in Mallala Principal Office to ensure the health and safety of Council staff and the public, as a response to the presence and strong odour of mice within the Mallala Principal Office building.









## Risk Management

Council is self-insured via the Local Government Association Mutual Liability Scheme (LGAMLS) and is required to comply with the Local Government Act and other relevant legislation.

Adelaide Plains Council manages strategic, emerging, project, operational, and financial risks through its Risk Management Framework, developed in accordance with International Standard ISO 31000:2018.

The framework ensures risks are identified, assessed and properly managed and monitored. Such a process ensures that Council is able to achieve its strategic goals and that the Mayor and Councillors fulfil their legislative roles.

## Emergency Management

Council continued to use the following plans following their implementation last year:

- Emergency Management Plan
- Incident Operations Arrangements
- Recovery Plan.

## Event Management

With COVID-19 restrictions lifting, key community events returned, including Two Wells Twinkling at the Two Wells Village Green.



# Expenses and Allowances

## Council Member Expenses and Allowances

Section 76 of the Local Government Act, and Regulation 4, provides that all Council Members are entitled to receive an allowance. Council, within the limits imposed by the Regulations, provides this allowance annually. The allowance is to help Council Members cover the cost of performing and discharging their official functions and duties. Council Member allowances are set by an Independent Remuneration Tribunal.

Under Council's Council Member Allowances and Benefits Policy, all Council Members are provided with a tablet and may also seek reimbursement for travel expenses when undertaking Council business. The Mayor is additionally provided with a mobile phone for Council business.

Council Member	Allowance	Reimbursed Expenses	Total for 2021-2022
Mayor Mark Wasley	42,152	2,667	44,819
Cr Marcus Strudwicke	13,172	-	13,172
Cr John Lush	10,538	-	10,538
Cr Terry-Anne Keen	10,538	-	10,538
Cr Joe Daniele	10,538	-	10,538
Cr Brian Parker	10,538	-	10,538
Cr Kay Boon	10,538	637	11,175
Cr Margherita Panella	10,538	-	10,538
Cr Carmine Di Troia	10,538	-	10,538
Cr Frank Maiolo	10,538	-	10,538
<b>Total</b>	<b>139,628</b>	<b>3,304</b>	<b>142,932</b>

## Interstate Travel Expenses

Mayor attendance at National General Assembly of Local Government Conference, Canberra – 19-22 June 2022	
Registration	\$1,539
Transport (flights/car)	\$549
Accommodation (4 nights)	\$876
Meals	\$35
<b>Total</b>	<b>\$2,999</b>



## Employee Expenses and Allowances

### Interstate Travel Expenses

#### Chief Executive Officer attendance at National General Assembly of Local Government Conference, Canberra – 19-22 June 2022

Registration	\$1,389
Transport (flights/car)	\$490
Accommodation (4 nights)	\$876
Meals	\$35
Total	\$2,790

#### General Manager Development and Community attendance at Planning Institute of Australia Congress, Tasmania – 18-20 May 2022

Registration	\$1,555
Transport (flights/car)	\$341
Accommodation (3 nights)	\$418
Total	\$2,314

### Credit Card Expenditure

As at 30 June 2022 there were six (6) credit cards issued to approved employees in accordance with Council's Credit Card Policy. Elected Members are not issued with credit cards.

The total amount of expenditure incurred using credit cards for the 2021/2022 financial year was \$48,997.70.

### Legal Expenses

From time to time, to ensure legislative compliance and uphold customer service standards, Council seeks legal advice in relation to various matters such as planning (including appeals), regulatory activities, the preparation of legal documents (leases/contracts), governance (including Elected Member and policy matters), work health safety and human resources.

The total amount of legal costs incurred by Council for the 2021/2022 financial year was \$87,328.03



## Committee Member Sitting Fees

Members of Council's Audit Committee, Council Assessment Panel, Governance Advisory Panel and Infrastructure and Environment Committee are entitled to a sitting fee, paid per meeting as determined by the Council. The following Committee sitting fees were paid by Council for the 2021-2022 period (including GST where applicable):

Audit Committee Five (5) Meetings	
Alan Rushbrook	\$5,500
Peter Fairlie-Jones	\$3,000

Council Assessment Panel Eight (8) Meetings	
Nathan Cunningham	\$2,700
Paul Mickan	\$2,100
Ian O'Loan	\$1,750
Aaron Curtis	\$1,750
Susan Giles	\$700

Governance Advisory Panel One (1) Meeting	
Isobel Redmond	\$1,000
Lachlan Miller	\$600
Cimon Burke	\$600

Infrastructure & Environment Committee Four (4) Meetings	
Richard Dodson	\$4,000
Howard Lacy	\$2,400

<b>Total</b>	<b>\$26,100</b>
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## Gifts/Hospitality

Under Regulation 35 of the Local Government (General) Regulations 2013, Council must include a summary of the details of any gifts above the cumulative value of \$50 provided to Council Members or employees of the Council, funded in whole or in part by Council. Gifts include 'hospitality'.

Gifts provided for the purposes of this reporting requirement mainly included meals and catering (for example Christmas lunch for staff, staff recognition, and shared platters after the December Council Meeting) and the total value for the 2021/2022 reporting year was \$2,508.54.







# INFORMATION MANAGEMENT

## Freedom of Information Requests

The *Freedom of Information Act 1991* (FOI Act) serves to promote openness and transparency in governance and accountability of government agencies, including councils. The FOI Act sets out the legislative requirements for how applications for access to information held by Council are to be dealt with. Some documents may be exempt from public release under the provisions of the Act. A person may request personal information held by Council to be released to them and may request amendments to documents if they are incomplete, incorrect, misleading or out of date.

Freedom of Information applications must be submitted using the Freedom of Information Application Form (available on Council's website). An application fee must accompany a Freedom of Information Application Form. This fee is set, and reviewed, by the state government on 1 July every year.



Applications under this legislation will be dealt with as soon as practicable and within the statutory timeframe after payment of the application fee has been received.

To assist Council to locate specific and accurate documents applicants are encouraged to be as specific as possible when making a request.

Freedom of Information Application Forms, as well as details of the relevant prescribed fees and conditions, can be obtained from Council's website.

**Council received eight (8) Freedom of Information applications. The following determinations were made by Council under the *Freedom of Information Act 1991*:**

Partial Release	3
Full Release	1
Records not found/ otherwise unavailable (Refused)	3
Invalid Application	1

## Access to Council Documents

Council has an established 'Code of Practice – Access to Council Meetings and Documents'. The Code has been adhered to by Council as provided in the policy statement: 'Council is committed to the principle of transparent government, whilst recognising it may be necessary in the broader community interest to restrict public access to discussion and documentation in accordance with the Act.'

The following documents are available to the public:

- Annual Business, Budget and Long Term Financial Plan
- Annual Report
- Council and Committee Agendas & Minutes
- Council By-laws
- Development Plan
- Strategic Plan.

Members of the public may view these documents on Council's website and/or purchase copies of these documents in accordance with Council's Schedule of Fees and Charges.



## List of Registers

A list of registers that are required to be kept under the Local Government Act or the *Local Government (Elections) Act 1999* is provided as follows:

- Register of Interest (Members) – Section 68
- Register of Allowances and Benefits (Members) – Section 79
- Register of Gifts and Benefits (Members) – Code of Conduct for Council Members
- Register of Remuneration, Salaries and Benefits (Officers) (Register of Salaries) – Section 105
- Register of Interest (Officers) – Section 116
- Register of Gifts and Benefits (Officers) – Local Government (General) (Employee Code of Conduct) Variation Regulations 2018
- Register of Community Land Management Plans – Section 196
- Register of Community Land – Section 207
- Register of Public Roads – Section 231
- Register of By-Laws – Section 252
- Register of Building Upgrade Agreements – Schedule 1B (13)

Council has a number of other special function registers that it uses to maintain records, for example, a Policy Register.

## List of Documents Available

A number of documents are required to be made available to the public under various legislation, and the majority can be accessed on Council's website. In some instances, to obtain an extract or copy, payment of a fee will be required in accordance with Council's 2021-2022 Schedule of Fees and Charges.

The following is a list of documents that are available to the public in accordance with Council's legislative obligations:

- Adelaide Plains Council Disability Access and Inclusion Action Plan
- Barossa Light and Lower North Regional Disability Access and Inclusion Action Plan
- Annual Reports and Financial Statements
- Assessment Record
- Cemeteries Register
- Community Land Management Plans
- Community Land Register
- Council Bylaws
- Council Member Gifts and Benefits Register
- Council Members' Register of Interests
- Delegations Register
- Development Application Register
- Employee Gifts and Benefits Register
- Information Statement
- 2021-2022 Schedule of Fees and Charges
- Notice of Agenda and Meetings
- Register of Allowances and Benefits
- Register of Public Roads
- Register of Salaries
- Strategic Management Plan
- Township Boundary Maps





# 03

## DEVELOPMENT AND COMMUNITY





## Dog and Cat Management Plan

Council endorsed a new Dog and Cat Management Plan. Section 26A of the *Dog and Cat Management Act 1995* requires all councils to develop a plan of management relating to dogs and cats.

In adopting the five (5) year Plan Council sought public comment in accordance with Council's *Public Consultation Policy*. The consultation enabled community and stakeholder groups with an interest in dog and cat management to understand the purpose of the Plan, Council's role in dog and cat management, and an opportunity to provide input to inform the actions in the Plan.

Community consultation raised various matters that resulted in amendments to the Plan, enabling Council to better support its community in responsible dog and cat management. The Plan was also reviewed and approved by the Dog and Cat Management Board, a legislative requirement.

Education, encouragement and enforcement themes recognise the importance of Council's role in sharing information about responsible dog and cat management, encouraging owners and breeders in fulfilling their responsibilities, and where necessary, Council exercising its enforcement powers.

The Development and Community Department is primarily responsible for ensuring Council's statutory obligations in a development and regulatory sense are adhered to. The Department also provides community services, public libraries, and management of Council community events.



Council's vision is that the dogs and cats of Adelaide Plains are responsibly managed to enable businesses to thrive, residents are able to enjoy animals safely, and for the environment to be protected.

# DEVELOPMENT

## Growth Strategy

Recognising Adelaide Plains is one of SA's fastest growing councils, work has progressed preparing a Growth Strategy and Action Plan (GSAP).

The purpose of the GSAP is to identify strategies and actions to achieve the liveable population growth of Adelaide Plains. Noting that 80% of known population growth will occur at Two Wells, and with ongoing growth pressures at Mallala, Dublin and through Lewiston, the GSAP identifies a range of actions to address community, recreational, infrastructure, housing, and transport challenges.

The GSAP has a long term view to 2040 with targeted actions focused over the next 5 – 10 years.

The GSAP is principally for Council's use to assist Council:

- Consider how to influence the growth of the Council area.
- Identify what the vision for each town/settlement is and what is needed including infrastructure by Council and others.
- Plan ahead for policy change.
- Plan ahead for Council's role in infrastructure and services (linked with Long Term Financial Planning).
- Work with other entities and advocate where necessary about their roles in policy and infrastructure.
- Work with the private sector in investment attraction.

An initial Background Paper with facts and trends was prepared in August 2021 and in early 2022, workshops with Council Members informed the preparation of a draft GSAP.

The draft GSAP and an updated Background Paper was adopted in June 2022 by Council for consultation with other levels of government, State wide peak bodies, and local economic and resident groups.

**The Growth Strategy and Action Plan has a long term view to 2040 with targeted actions focused over the next 5 – 10 years.**







# Applications and Assessment

**\$90.64 million**

Approximate value of development assessments

578 development applications were lodged with Council, a decrease from 745 recorded for the previous year.

## DEVELOPMENT APPLICATIONS LODGED & COST OF DEVELOPMENT

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Amount Lodged</b>	350	409	450	745	578
<b>Cost (millions)</b>	31.2	36.3	68.77	198	90.64

The majority of applications were approved by staff under delegated authority from the Assessment Manager. Of the 563 applications assessed in the reporting period, 560 were granted planning consent while three (3) were refused. These applications included dwellings, dwelling additions, sheds/garages, swimming pools, verandahs, carports, pergolas, and other types of minor outbuildings.

Development applications for building work in the townships of Mallala and Two Wells continued throughout the year and there was an increase in the number of applications for development in the coastal settlements of Parham and Thompson Beach. Relevant applications for dwellings within the coastal settlements were referred to the Coast Protection Board and the Native Vegetation Council for advice on required site and finished floor levels and impacts on flora.

## TYPES OF DEVELOPMENT APPLICATIONS

Dwellings	<b>178</b>
Outbuildings	<b>157</b>
Verandah	<b>76</b>
Dwelling alteration or addition	<b>10</b>
Swimming pool or spa	<b>33</b>
Agricultural building	<b>16</b>
Animal husbandry	<b>2</b>
Animal keeping	<b>10</b>
Horticulture	<b>1</b>
Intensive animal husbandry	<b>2</b>
Other – Rural	<b>4</b>
Farming	<b>3</b>
Ancillary accommodation	<b>8</b>
Land divisions	<b>12</b>

As in previous years, rural living properties in Lewiston and Two Wells were the subject of many applications which included applications for horse keeping and dog kenneling.

Significantly, the reporting period saw the increased assessment (and construction) of dwellings in the 'Liberty and Eden' housing development at Two Wells. Applications for ancillary sheds, garages, verandahs and swimming pools in these areas notably increased.

The creation of additional allotments within the district also continued, with 12 land division applications received.



## Council Assessment Panel

Council is required to have a Council Assessment Panel (CAP) under the *Planning, Development and Infrastructure Act 2016* (the PDI Act). The CAP consists of five (5) members, including one (1) Council Member. Six (6) meetings of the CAP took place during the period.

The CAP met when required on the first Wednesday of the month to consider publicly notified development applications where there had been representations.

The introduction of the PDI Act resulted in a reduction in the number of applications requiring notification, with the Planning and Design Code specifying certain developments that don't require notification.

### **Notwithstanding the reduction in numbers CAP considered the following developments and approved:**

- Construction of kennel and puppy shelters and the keeping of up to 46 greyhounds in association with an existing dwelling in Lewiston.
- Variation of Major Development Authorisation – Addition of Sorting Shed in Lower Light.
- Construction of three (3) additional broiler sheds on an existing poultry farm and increased capacity to raise additional poultry in Lower Light.
- Additions to an existing veterinary clinic including a relocated training green, a small laboratory, dog breeding facility including 12 kennels and exercise yard, consulting room, car parking and onsite accommodation for visiting medical specialists, students and kennel hands in Lewiston.

### **The following developments were refused:**

- Construction of a childcare centre (pre-school) with associated on-site car parking, landscaping, site works, fencing and ancillary nature experience area in Two Wells.

### **Under an application to review the Assessment Manager decision, the following developments were reviewed:**

- Domestic Outbuilding – Two Wells: decision reviewed, set aside, and approved.
- Domestic Outbuilding – Two Wells: decision reviewed, affirmed, and planning consent refused.



# PUBLIC HEALTH AND FOOD ADMINISTRATION

The *South Australian Public Health Act 2011* (the Public Health Act) came into operation in June 2013 and recognises Local Government's role as:

- Public health authorities for their areas.
- Preserving, protecting and promoting public health within their areas.
- Cooperating with other authorities involved in the administration of the Public Health Act.
- Ensuring that adequate sanitation measures are in place within their areas.
- Ensuring that activities do not adversely affect public health.
- Identifying risks to public health within their areas; and
- Providing or supporting activities within their areas to preserve, protect or promote public health.

Council liaises with the Communicable Disease Control Branch of SA Health, and maintains Communicable Disease surveillance within the region to help prevent the transmission of infectious diseases. There was only one (1) disease notification which required further investigation within the Council area during the reporting period.

Two (2) new public swimming pools opened during the reporting period. Public swimming pools and spas are routinely inspected to ensure they comply with the requirements of the *South Australian Public Health (General) Regulations 2013* (the Public Health Regulations). Two (2) routine inspections and five (5) follow up inspections were conducted across both pool sites. Each pool required the installation of an automatic dosing system to meet the requirements of the Public Health Regulations, with one (1) owner receiving a Compliance Notice requiring their pool to close until the system had been installed.

Council also undertakes public health inspections as required in relation to complaints related to vermin, mosquito breeding, animal keeping issues, stormwater and wastewater disposal, inadequate disposal of animal carcasses, odour complaints, asbestos, dust complaints, severe domestic squalor, or similar.

On several occasions during the period staff attended sites where offal had been dumped on Council road reserves west of Port Wakefield Road. Staff arranged removal and commenced further investigations in relation to the matter.





In relation to mosquito breeding, in September 2021 Council received notification from SA Health that live larvae and pupa of Asian Tiger Mosquitoes (*Aedes albopictus*) had been detected in imported goods at Port Adelaide, some of which had already been transported to a site within the Council area. Asian Tiger Mosquitoes are not currently established in South Australia and are capable of transmitting diseases that can have severe impacts on the health of people and animals.

In response to the detection, Council assisted SA Health and the Department of Agriculture, Water and the Environment (DAWE) to initiate comprehensive surveillance and control operations. All imported assets were treated by DAWE and then fumigated. Council assisted SA Health to co-ordinate comprehensive treatment of the location, including potential breeding sites. Daily trapping was undertaken by SA Health for 10 days, followed by twice weekly trap clearances for several weeks. Pleasingly no Asian Tiger Mosquitoes were detected during the surveillance activities.

In March 2022 Council was notified by SA Health that an alpaca within the Council area had been infected with mosquito-borne Japanese Encephalitis Virus (JEV), a rare but serious disease which is spread through the bite of an infected mosquito and can also infect humans. The virus exists in a transmission cycle between mosquitoes, pigs and/or water birds but cannot be spread from person to person. Following the notification Council distributed information and advice from SA Health and the Department of Primary Industries and Regions (PIRSA) to key stakeholders, and issued a media release on Council's website. Ongoing surveillance is likely to continue in the next reporting period.

Council also provided professional assistance to a neighbouring Council regarding a long standing case of hoarding and severe domestic squalor. These sensitive matters are often complex, time consuming, and require careful consideration and management to obtain a positive outcome.

High risk manufactured water systems (cooling tower and warm water supply) are required to be audited annually and samples submitted for microbiological testing under the *South Australian (Legionella) Regulations 2013* to ensure proper maintenance of the systems and to help control the incidence of Legionellosis. Only one (1) such system exists in the Council region, and this was audited by staff as required.

## Regional Public Health Plan

**Council, along with the councils of Barossa, Light and Gawler, shares a Public Health and Wellbeing Plan (the Plan) for the Barossa, Light and Lower Northern Region. The most recent iteration was adopted by Council and its partners in 2022.**

This revised plan has established a new approach to regional public health of identifying 'Lighthouse Projects' designed to be targeted to address the most significant challenges for public health in the region (e.g. encouraging healthy lifestyles, improving mental health) and to provide the most community benefit.

## Food

Council administers the *Food Act 2001* in conjunction with the National Food Safety Standards to protect the public from food-borne illness and associated risks.

Illnesses caused by the sale or consumption of unsafe food are prevented through education and actions undertaken by Council, including regular inspections, investigation of complaints, and where required, enforcement.

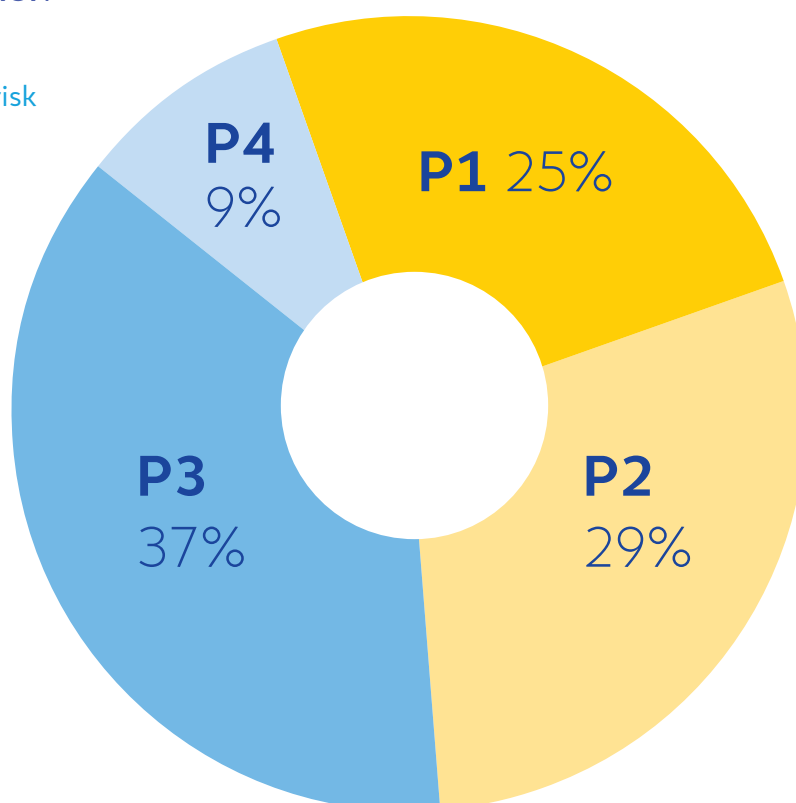
Food businesses are classified on the basis of food safety risk, using the South Australian Food Business Risk Classification (FBRC) profiling framework (the Framework). The Framework allows for monitoring and enforcement to be aligned with the inherent food safety risk of the business. Food safety inspections play a key role in the evaluation of food safety performance.

Of the 61 food premises in the Council area, 33 (54%) are risk classified as high or medium risk (P1 or P2) and 28 (46%) are classified as low risk (P3 or P4). P4 food businesses selling shelf stable and pre-packaged food are considered 'low risk' and are only inspected if there has been a change in activity or a complaint has been received.

A high proportion (48%) of the food businesses in the Council area are considered to be not-for profit community groups, home based or mobile food businesses. These types of businesses may only operate seasonally or for special events.

### FOOD BUSINESS RISK CLASSIFICATION

- P1:** High risk
- P2:** Medium risk
- P3:** Low risk
- P4:** Low risk



Council provides a food safety service through routine inspections and follow-up inspections to ensure appropriate food safety standards are maintained and any identified non-compliances are rectified. Routine and follow-up inspections also provide a good opportunity for regulatory staff to provide important advice and information and for businesses to demonstrate improved systems or processes.

A total of 47 inspections were undertaken throughout the period, including routine inspections, follow-up inspections and complaint inspections. Four (4) Improvement Notices were issued to businesses following non-compliance.

Prohibition Orders were served on two (2) separate food businesses following serious non-compliances with the Food Standards Code. One (1) Prohibition Order prohibited the food business from handling food until all non-compliances had been adequately addressed to the satisfaction of Council. The other prohibited a food business from using a specific piece of food preparation equipment until the business adequately addressed the non-compliances to the satisfaction of Council.

Five (5) food complaints were received by Council during the reporting period. Two (2) complaints related to unclean food premises, and the others related to the sale of unsafe food, inadequate pest control and an alleged case of food poisoning. All complaints were investigated and resulted in one (1) Prohibition Order, two (2) Improvement Notices, and one (1) warning letter being issued.



Numerous food recall notices were also received during the year, some of which required follow up with local businesses. A link to these notices is provided on the Council website for public information.

In September 2021 two (2) free face-to-face food safety training sessions were provided to food handlers and food safety supervisors within the Council area including residents, community group members, and food business employees. Training included information relating to food allergies and the importance of being vigilant in identifying food ingredients. Both sessions were well attended and received excellent feedback. Certificates of completion were distributed to attendees.

Council continues to promote the use of the "I'm Alert" on-line food safety training program as well as 'Do Food Safely', an online training platform endorsed by SA Health.



## Wastewater

The installation, alteration, connection or decommissioning of a wastewater system requires wastewater works approval under the provisions of the *South Australian Public Health (Wastewater) Regulations 2013*.

A total of 167 wastewater applications were approved in the 2021/2022 financial year, compared to 299 the previous year. Wastewater approvals included connections to the Eden, Longview and Liberty private wastewater systems in Two Wells, aerated wastewater treatment systems (AWTS), septic tanks, Community Wastewater Management System (CWMS) connections, alterations to existing systems and worm farm systems.



Septic soakage trench inspection



Aerobic wastewater treatment tank installation

During the year 320 wastewater related inspections were undertaken, an increase from 182 conducted the previous year. These included preliminary site inspections, underfloor inspections, drain inspections, tank installations, disposal area installations, inspections of completed systems and complaint inspections.



Underfloor plumbing inspection

Certificates of Compliance (CoC's) are received and monitored by Council along with the Office of the Technical Regulator to ensure wastewater works comply with the *Water Industry Act 2012*, the *Water Industry Regulations 2012*, the *South Australian Public Health Act 2011* and the Plumbing Standard published by the Technical Regulator.

One (1) notice was issued on a commercial property under Section 92 of the Public Health Act due to the inadequate disposal of wastewater and to secure compliance with the Regulations. Compliance is expected to be confirmed early in the next reporting period.

There are over 750 aerated wastewater treatment systems (AWTS) operating within the Council area. AWTS are required to be serviced and maintained regularly in accordance with the manufacturer's directions (typically every three (3) months). Service providers are required to forward a copy of each service record to Council, which are then monitored by staff to ensure the systems are being adequately maintained.

In a new initiative, reminder letters were sent to the owners of 151 properties that Council had not received regular service reports for. Warning letters were sent to 36 of the 151 properties that received a reminder letter as no service reports had been received.

A total of 46 properties were identified as requiring the AWTS to be repaired or maintained after non-compliances were highlighted in the service reports. Most of these related to inadequate irrigation disposal areas. Ten property owners required a second warning letter for failure to address the non-compliance.

One (1) Expiation Notice was issued to an AWTS contractor for failing to service a wastewater system in accordance with the conditions of a wastewater works approval and the *Onsite Wastewater Systems Code 2013*.

A small number of Mallala CWMS wastewater applications were also processed by staff during the reporting period, and Council continues to provide developers with wastewater solutions for infill residential land division developments within the Mallala township.



Unapproved non-compliant toilet

Three (3) new public toilets were installed during the year, at Two Wells, Parham & Dublin. The wastewater approval process was overseen by Environmental Health staff with final approvals sought through third parties, as is normal practice for Council wastewater development.

Regarding the wider issue of wastewater disposal for the existing Two Wells township, Council staff have continued to liaise with the Local Government Association CWMS Management Committee regarding a pre-feasibility study into a future CWMS.



# ANIMAL MANAGEMENT

Council is responsible for the management of dogs and cats within the region pursuant to the *Dog and Cat Management Act 1995* (the Dog and Cat Management Act). The Dog and Cat Management Act encourages responsible pet ownership, and promotes effective management with the aim of reducing the public and environmental impact from dogs and cats.

## Dogs and Cats Online (DACO)

The Dogs and Cats Online (DACO) database system entered its fourth year of operation at the commencement of the period and continues to be well used by the community.

**Advantages of the DACO system include:**

- The Dog and Cat Management Board is the responsible authority to receive registrations and micro chipping details for dogs and cats from all 68 Councils across the state.
- The ability to include microchip numbers, desexing details, dog control orders, dog incident records, assistance dog records, register of dog and cat breeders.
- Council is not required to send registration renewals or issue dog registration discs.
- Customers can register dogs and cats online rather than attending a Council office. They can also update their contact and animal details, upload animal photos and transfer registration between councils – all from various IT devices.
- 24/7 availability with remote access for Council community safety staff, including access to information for all dogs and cats registered across the state, increasing the ability to reunite animals with their owners.







## Animal Registrations

Under the Dog and Cat Management Act there are both Standard and Non-Standard dog registration fee categories. A standard dog is one that is both desexed and microchipped. In 2021/2022 the registration fee set by Council Members for non-standard dogs was \$70, and the fee for standard dogs was \$35. Both fees remained unchanged from the previous year.

During the reporting year, Council received 5,055 individual dog registrations and 119 business registrations. With the introduction of DACO, Council now has a more reliable method of determining the exact number of animals within the region. DACO also showed 261 active breeders registered for 2021/2022.



Council has not resolved to introduce cat management registration fees and controls, however this remains a future option. It is noted however, that 500 cat registrations were recorded on the DACO system for 2021/2022. Council staff also provide ongoing education and communication with cat owners and residents regarding cat concerns, and in some circumstances will also loan traps to assist with reducing feral/stray cat numbers. The rehoming cost for stray cats delivered by residents to the Animal Welfare League is met by Council.

### DOG AND CAT MANAGEMENT STATISTICS 2021/2022

Expiations issued	34
Matters heard at SACAT	0
Barking dog enquiries	23
Reports of dogs wandering at large	132
Dogs collected and returned to owner before impounded	36
Dogs impounded	45
Dogs impounded and returned to owner	28
Reports of dog harassment to humans	7
Reports of dog attacks on humans	3
Reports of dog harassment to animals	2
Reports of dog attacks on animals	18
Cat complaints	24
Dogs delivered to Animal Welfare League by Council	11
Cats delivered to Animal Welfare League by the community	79

Barking dog complaints were again investigated by staff during the reporting period. Dog barking can have a significant impact on the health and wellbeing of residents living in a particular locality. Enforcement action will normally only be required for barking considered above and beyond what is reasonable and acceptable, acknowledging that dog barking is a natural behaviour and is not expected to be eliminated. A person responsible for a particular problem animal will also always be given a fair and reasonable timeframe to address the issue.

An initiative undertaken by staff during the year was commencing the installation of Dogs-On-Leash signs in Council's coastal townships. Council's *Dogs By-law 2019* requires dogs to be kept on a leash at all times on the foreshore and tidal flats of Council's coastline. The foreshore and tidal flats are classified as a 'wetland area' within the meaning of the By-law, and are specifically located within the Clinton Wetland area which is classified as a Wetland of National Importance. The foreshore and tidal flats fronting the coastal settlements of Middle Beach, Webb Beach, Thompson Beach and Parham are therefore 'a dog on leash area' under the By-law, meaning all dogs in these areas must be secured by a strong leash not exceeding two (2) metres in length at all times.

Much of Council's coastline is also within the Adelaide International Bird Sanctuary National Park – Winaityinaityi Pangkara, where dogs are also required to be on leash.

Regarding the exercising of dogs, the Lewiston Dog Park, jointly funded by Council and the Drought Communities Programme, continues to prove very popular with animal owners, and provides an excellent facility for the exercising of dogs of all sizes.



Dog impounded at Two Wells

Dogs-on-Leash sign installed at Parham





# LOCAL NUISANCE AND LITTER

Local Nuisance and Litter Control statistics required under legislation to be provided for the period are shown below:

The number of complaints of local nuisance or littering received by the council	12
The number and nature of offences under the Act that were expiated for contravention of an abatement notice and an activity which results in a local nuisance	2
The number and nature of offences under the Act that were prosecuted	0
The number and nature of nuisance abatement notices or litter abatement notices issued, for wandering stock	2
The number and nature of civil penalties negotiated under Section 34 of the Act	0
The number and nature of applications by the council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications	0
Any other functions performed by the Council under the Act	

Council has received various reports of activities that may be a nuisance under this legislation, for example machine noise, noise from construction sites, nuisance animals and birds or insanitary conditions. Investigations have been undertaken and enforcement notices or expiation notices issued where appropriate.

The illegal dumping of litter/rubbish is also followed up by Council and requires detailed investigation and evidence collection.



A significant matter investigated during the period involved the ongoing wandering of stock onto a Council road. Formal action undertaken under the Act involved the issuing of a Nuisance Abatement Notice requiring the upgrading of fencing to prevent escape of stock.

Council also works closely with local police as livestock wandering on road reserves can become a road safety hazard. In this regard Council can also issue expiations under the *Local Government Act 1999* to stock owners for allowing stock to wander onto a roadway pursuant to Council *Roads By-law 2019* Part 4.3.1 *Cause or allow any animal to stray onto, graze, wander on or be left unattended on any road.....*

## General Inspections

### Parking

Car parking in the parking regulated areas within the Council has been generally compliant within the reporting period. Only four (4) parking related expiations were issued over the 12 month period.

### Abandoned Vehicles

Abandoned vehicles have generally been stolen and burnt. Most are recovered by insurance companies or the owner after Council officers make enquiries with local police. Council was fortunately not required to organise removal of any abandoned vehicles during the 2021/2022 year.

# BUILDING ASSESSMENTS

493 applications were granted Building Rules Consent during the reporting period, either by Private Building Accredited Professions (62%) or Council Building Officer (38%).

210 building inspections were undertaken in accordance with Councils inspection policy and these included footings, framework and swimming pool inspections.

## Planning and Building Compliance

A number of reports of alleged unapproved building work and land uses were received during the 2021/2022 period. Most required further detailed examination and research to determine whether breaches of development legislation had occurred.

Development compliance issues investigated throughout the period included:

- Land uses undertaken without development approval including truck parking, animal breeding, use of residential/rural living land for business purposes, and filling or excavation of land in areas susceptible to flooding.
- Unapproved structures including sheds or shipping containers, fencing in flood hazard risk areas, and building additions or conversions.
- Non-compliance with existing conditions of development approval including storm water or waste disposal, landscaping, vehicle movements and animal keeping numbers.

Warning letters and enforcement notices have been issued to landowners in respect to unauthorised development. This has often resulted in the development being ceased (in the case of illegal land use) or development applications being lodged seeking retrospective approval.



Opportunities to educate the community in relation to development approval requirements were utilized where possible, particularly in person and during telephone discussion with prospective applicants.

Residents and property owners were often not aware that certain activities on their properties required development approval under the *Planning Development and Infrastructure Act 2016*. Commonly, these activities included change in the use of land for animal keeping, filling or excavation and, construction of certain types of fencing in flood plain areas.

# FIRE PREVENTION

The *Fire and Emergency Services Act 2005* (the Act) stipulates that each rural council or council that has within its area a designated urban bushfire risk area must appoint at least one (1) person as a Fire Prevention Officer (FPO) for its area. The role of Council's FPO includes the monitoring of residential and rural areas to ensure landowners take reasonable steps to protect their property from fire, as required under the Act. Inspections of residential and rural living properties leading up to and during the fire danger season are carried out to assess compliance.

Section 105F notices are issued for failure to maintain the land as required and pursuant to the Act, requiring landowners to attend to maintenance of land to reduce the risk of fire. Council also has the responsibility to ensure that Council land and road reserves under its care and control are maintained to good bushfire prevention standards.

Council's FPO is required to regularly provide greening and curing statistics to the Country Fire Service to assist with bushfire management planning, and staff attend regular meetings of the Flinders, Mid North, Yorke Bushfire Management Committee. These meetings allow discussion of various fire prevention issues, including the recommendation of start and closure dates for the Fire Danger Season.

## FIRE PREVENTION STATISTICS 2021/2022

Section 105F Notices issued	340
Council action required	0
Expiations issued	22

Council's FPO is also responsible for the issuing of permits and monitoring compliance, pursuant to the Act, for the common agricultural purpose of burning off stubble to lessen weed and pest infestation, and attends burn offs to ensure compliance with the conditions under which the permits are issued. Nine (9) fire permits were issued throughout the period.

One (1) expiation for burning prohibitive substances under the *Environment Protection Act 1993* was also issued. Historically, residents and market gardeners have undertaken burning activities without consideration being given to the effect on the environment. With education through advertising and media coverage the wider public are now reporting to Council if they are concerned with smoke interfering with their quality of life.





## Building Fire Safety Committee

Council's Building Fire Safety Committee is established pursuant to Section 157 of the *Planning, Development and Infrastructure Act 2016* (the Act).

Committee members include Council's Building Officer, Building Surveyor Peter Harmer and CFS representative Julian Aggiss or proxy.

The Committee's responsibility is to ensure any unsafe building defects relating to fire safety are addressed and resolved so the building suitably complies with safety standards and further more or all matters arising under the Act, which are of a building fire safety nature.

These include:

- Developing appropriate building fire safety inspection policies.
- Examining the adequacy of fire safety provisions in buildings.
- Issuing fire safety defect notices for building owners to upgrade to a reasonable level of safety for occupants.
- Negotiating with a building owner for a cost-effective solution to reduce fire safety risks to an acceptable level.
- Issuing notices of building work that must be carried out in order to raise the building fire safety to a reasonable level.
- Ensuring a building owner complies with a notice of building work required by initiating enforcement or other action.
- Revoking or varying fire safety notices.

The Committee is also required to inspect public buildings brought to the attention of Council to determine whether the fire safety of the building is adequate. It is the responsibility of the Committee to ensure any unsafe building defects relating to fire safety are addressed and resolved so that the building complies with safety standards. An inspection register is maintained by the Committee and accurately records the inspection and re-inspection of all commercial and public buildings over a period of time.

The Committee's responsibility is to ensure any unsafe building defects relating to fire safety are addressed and resolved.

# COMMUNITY

## Libraries

### Council operates two (2) public libraries.

Library patrons have continued to enjoy the benefits of the One Library Management System (1LMS), as they are able to borrow and return items using just one (1) library card at any South Australian public library. Registered borrowers can access and reserve items from the whole State's library resources, through either the Adelaide Plains Library catalogue, which can be accessed via the Council website, or the Libraries SA app. When their reserved items are available for collection, patrons have the option to pick up the items at their preferred library site.

Library borrowers (by entering their unique borrower and pin numbers) are able to download the State's collection of e-books, audio books and magazines, as well as access a selection of databases which have been subscribed to by Public Library Services (PLS) on behalf of the Network. This financial year a total of 6,969 people visited our library buildings. There has been a slight reduction of on-site visitor numbers – in the 2020-2021 year 7,305 physically used the Two Wells or Mallala library. However it should be noted that registered library patrons are also able to access our State wide collection of resources in the comfort of their own home.



#### Two Wells Library

**Tuesday:** 9am to 5pm

**Wednesday:** 12pm to 7pm

**Thursday:** 9am to 5pm

**Friday:** 9am to 5pm

**Saturday:** 9am to 11.30am

**State Heritage listed Institute Building**  
61 Old Port Wakefield Road Two Wells



#### Mallala Library

**Wednesday:** 10am to 12pm

**Friday:** 3pm to 5pm

**Principle Council Office Mallala**  
2A Wasleys Road Mallala



## Justice of the Peace Service

A Justice of the Peace is available at the Two Wells Public Library every Saturday morning from 9am to 11am. Five (5) volunteer Justices of the Peace are currently rostered to work.

## Two Wells Book Group

The Book Group continues to meet on the first Wednesday of the month from 5.30pm to 6.30pm at the Two Wells Reading Room. Currently there are eight (8) members who enjoy talking about the book for the month, as well as other novels they have read.

## “Being Digital”

The State Government of South Australia quarantined \$1,000,000 in the 2021/2022 financial year from its commitment to the State’s public libraries operational budget of \$20,700,000. All public libraries were required to plan and run formal adult digital literacy programs, with assistance from Public Library Services (PLS). Adelaide Plains Council was allocated \$3,730 to assist staff with the provision of this mandatory program.

Classes based on the identified needs of our patrons were offered during the months of March and April 2022. These on-site classes aim to target people in our community who are not proficient with information technology. The Libraries Board of South Australia, due to the ongoing COVID-19 pandemic, has allowed unspent funds for these classes to be carried over to the 2022/2023 financial year. Five (5) people have attended the first round of “Being Digital” training and over the course of this financial year staff have run 25 one on one classes. Staff are available to assist customers with their specific information technology queries.



## Library Social Media

Interest in the Library Facebook page continues to grow since it was launched in October 2018.

The Library's Facebook page promotes Library events and services, as well as providing informative posts about the region's history. At the end of June 2022, the Library Facebook page had reached a new milestone with 809 people following the page – this is an increase of 22% active followers, when compared to June 2021's figure of 603.

### 2021 – 2022 QUARTERLY FACEBOOK STATISTICS

Library Facebook Activity	July–Sept 2021	Oct–Dec 2021	Jan–Mar 2022	April–June 2022	Total
<b>Total Number of posts</b>	130 (43)	103 (34)	107 (36)	101 (34)	<b>441 (36)</b>
<b>Total Post views</b>	86,944 (28,944)	19,332 (6,444)	28,812 (9,604)	22,661 (7,554)	<b>157,749 (39,437)</b>

(Monthly average in brackets)

In 2020/2021 the total number of posts viewed on the library Facebook page was 128,969. There has been an increase of 19% in the number of posts being viewed this year, when compared to the previous financial year's figure.

Below are some of our well visited Facebook posts.



## Events

Library events are well attended by the community.

Although the library guest speaker events are both informative and entertaining, they also play an important role in providing social interaction occasions to residents.

### Author Events

#### ALLEN TILLER

On Tuesday 14 September 2021, Allen Tiller, one of Australia's leading paranormal historians, kept over 50 people eagerly listening to his numerous stories of alleged ghost sightings in the Adelaide Plains region.

Anne Stoddart and Allen Tiller



#### MALCOLM HAINES

Gawler based gardening expert Malcolm Haines was well received by over 50 guests who attended his inspirational talk at the Two Wells Bowling Club on Tuesday 15 March 2022. He spoke about how he transformed his once barren block into a thriving perennial food forest in the front and a herbs and annual vegetables aquaponic system out the back. All plants in his garden serve a purpose, whether it is to reduce house heating/cooling costs, medicinal or provide food for his own family.

Malcolm Haines with Jill Barclay and Valerie Vercoe



Nina D Campbell and Bronwyn Sharpe

#### NINA D CAMPBELL

Our last guest speaker for 2021/2022 was South Australian author Nina D Campbell who was very engaging when she spoke at the Two Wells Bowling Club on Tuesday 21 June 2022. Venturing away from the 'normal' author talk format, staff asked her a series of questions which she spiritedly responded to. Her debut novel "Daughters of Eve" was available for sale on the day. After the formalities the 25 guests stayed and enjoyed a traditional afternoon tea, prepared by the Two Wells Bowling Club volunteers.



School holiday programs  
“Brainbenders”  
workshop

## Children’s Events

### SCHOOL HOLIDAY PROGRAMS

**A variety of school holiday programs were once again on offer:**

- Children enjoyed learning about the fascinating world of invertebrates and had the chance to ‘touch’ an array of interesting specimens including Egyptian beetles, stick insects, worms and snails on 8 July 2021.
- Children explored their artistic imagination on 13 July 2021 where they learnt about the ‘styles’ of various famous painters such as Picasso and Monet before creating their own masterpiece.
- “Blast off” workshop was held on 28 September 2021. The presenter began the session covering various aspects of physics and chemistry, particularly explosions and population. After the practical demonstrations including balloon explosions, the children made their own paper or balloon rockets.
- On 7 October 2021 children explored their musical talents, led by former Ghanaian resident Bortier Okoe. He spoke about his birthplace and its culture, before demonstrating dance moves and musical instruments. The children were eager to join in this activity which was held at the Two Wells Oval.
- Library staff showed children how to make their own ‘shrinkies’, including a bag tag and key chain which they could take home on Thursday 21 April 2022. Children were able to design and colour their own creations onto a polystyrene plastic sheet, which was then baked in an oven where it was reduced to half its size. Two sessions of the ‘shrinkies’ activity were held at the Two Wells Council Chambers.
- A “Brain Benders” illusion show, followed by a ‘hands on’ science workshop was held on Thursday 28 April 2022.



“Animals Anonymous” held at the Two Wells Uniting Church Hall

**A total of 186 children (plus their parents, grandparents and/or siblings) attended Council school holiday programs this financial year.**



### SUMMER READING CLUB

The Library service once again participated in the National Summer Reading Club program which aims to encourage children and young people, up to 17 years of age, to enjoy reading, as well as patronising their local library.

In order to receive a book prize and certificate, children are required to read a minimum of 10 books of their choice during the January School holidays. This year over 60 children registered their interest in the Summer Reading Club competition and 47 children successfully completed the challenge

On Wednesday 23 February 2022, the Summer Reading Club party was hosted in the Two Wells Village Green. Children who were able to attend the party received their book prize and certificate before indulging in an array of cakes and icy poles. Many families stayed after the event to appreciate the ambience of the Village Green. Those children who were not able to join in the afternoon's festivities, picked up their book prize and certificate at a later date from one of the libraries.



### MALLALA PRIMARY SCHOOL VISIT

On 26 August 2021, Library staff visited the Mallala Primary School during Children's Book Week and attended their weekly assembly. Afterwards staff read stories to the preschool classes before demonstrating cup stacking activities, which the children were then keen to put into practice. COVID-19 has very much restricted class visits to the Library service.





# Community Services

## Community Group Relocations

Council has continued to work closely with its community to assist with the relocation of various community groups.

A new location was endorsed for the Two Wells First Scout Group. Work commenced on preparations for the lease of the site at the rear of the Two Wells Bowling Club car park, which has good connections to the sport and recreation precinct in the town.

The Adelaide Plains Kennel & Obedience Club (APKOC) now have a formal lease agreement to utilise a portion of the Clara Harniman Reserve in Lewiston and have transitioned to this location.

Council worked with the Two Wells Trotting Owners and Trainers Association to establish a new permanent location at Clara Harniman Reserve and the group has now successfully transitioned to this site.

## Council Units

Council owns and has continued to manage the seven (7) single bedroom units located at 10-12 Aerodrome Road, Mallala (known as Dunstan Court) and a two (2) bedroom unit located at 2/7 Chivell Street, Mallala.

All of these units have been fully occupied over the past 12 months, with maintenance projects undertaken as required.



Dunstan Court Units, Mallala





## Community Transport

Adelaide Plains Council provides a bus service to the Elizabeth City Centre, via Parham, Two Wells and Lewiston, on the third Friday of each month.

Between 1 July 2021 and 30 June 2022, 114 passengers have utilised this monthly community bus service.

## Community Passenger Network

Council continues its alliance with the Mid North Community Passenger Network in collaboration with Wakefield Regional Council, Goyder Council and its auspicing body Clare and Gilbert Valleys Council. Councillor Boon has been appointed to represent Council on the Mid North Community Passenger Network Committee.

The Network provides 'last resort' transport for members of the community to attend their medical and health appointments, either locally or in the metropolitan area. A vehicle is based at Mallala and there are a total of seven (7) volunteer drivers. In 2021/2022 the service was requested and used for a total of 137 trips, compared to 133 trips in 2020/2021. The service has carried on during the pandemic, with drivers observing strict COVID-19 plans.



Mid North Community Passenger Network

## Disability Access and Inclusion Plan (DAIP)

Council's DAIP contains actions for improving Council policies, practices, services and facilities to assist with providing equitable access for all members of the community, as well as visitors to the region.

This financial year Council funds allocated for DAIP projects were expended to build ramp access for the Parham Camping ground toilet block.

## Hart Reserve Master Plan

At the September 2021 Ordinary Council Meeting, Members requested that the Chief Executive Officer prepare an updated Draft Hart Reserve Master Plan that incorporates a skate park/ramp in a suitable location. A further round of public consultation was undertaken, in accordance with Council's Public Consultation Policy.

Council adopted the Hart Reserve Master Plan at its May 2022 Ordinary Council meeting and requested that staff undertake detailed investigations into the cost of a skate park. Budget funds have been allocated in the 2022/2023 financial year to commence work on the Hart Reserve Master Plan.



Hart Reserve Master Plan



The State Heritage listed Mallala Monument

## Review of the former Heritage Survey

The *Lower North Regional Survey – Region Council* of Mallala was instigated by the Heritage Conservation Branch of the former Department of Environment and Heritage in 1983. This document's recommendations for a number of sites in the region to be considered for local heritage listing had not been actioned. Council engaged Hosking Willis Architects to review the original 1983 findings. This report was tabled as a confidential item for Members' consideration at the May 2022 Council meeting.

## Support for Local Community Events

The Two Wells and Mallala Christmas events were unfortunately cancelled due to the pandemic.

## Support for Local Community and Sporting Groups

Council continues to disseminate advice regarding funding opportunities, including application assistance and letters of support.

## Adelaide Plains Suicide Prevention Network

The Network was supported by Council and continued to connect within the community – the committee is currently not active with future support in this area likely to come from a nearby community group from Gawler.



## Economic Development

### Supporting Local Business

New developments which were assisted and completed include an extension to the Mallala Football Club rooms to cater for Women's AFL, upgrade to the Mallala Service Station and the Mallala Lions Club utility shed at the campground was completed, along with a new go-kart track at Mallala Sports Park.

### Tourism

Council promotes tourism opportunities through the Visitor Information Outlet, located in the Two Wells Service Centre. A full range of relevant tourism guides and brochures promoting local attractions are on display.

### Hail Recovery Committee

Following on from the natural disasters of floods in 2005 and 2016, and the 2015 Pinery Fire, the region experienced a severe weather hail event causing significant damage to businesses, properties and vehicles. \$2.2M in funding was approved across the Adelaide Plains region to support the horticulture sector to repair damage to essential infrastructure.

### Northern Adelaide Plains Food Cluster (NAPFC)

Council continues to be represented on the NAPFC. Training and soil conditioning are regular topics of interest for the members of the cluster.

## Community Wastewater Management System (CWMS)

The Two Wells Community Wastewater Management System is the largest private CWMS in South Australia. It continues to provide challenges and opportunities for growth in the Eden, Longview and Liberty housing developments, continual liaison with the owners of the scheme along with improvements to the system to ensure long term sustainability for both Council and residents.

Another year of subsidised connection fees for the Mallala CWMS has resulted in a total of 63% of properties connected within the Mallala township, an additional 11 additional allotments have been created, with five (5) already constructed or underway.





## Community Events

### South Australian Living Artists (SALA)

During the month of August, hundreds of venues across the state participated in the annual SALA Festival. The aim of SALA is to promote and celebrate the state's many talented artists' works (both professional and amateur) and provide an opportunity for these artists to display their original creations for free.

The Two Wells Library was proud to host nine artists' work and a total of 25 unique pieces, including a quilt, paintings, photographs and craft items, were exhibited.

The theme was "*Honouring our Heritage, Embracing our Future*". Staff received many positive comments from the public regarding the standard of the artists' works. The Two Wells Library lends itself to being a suitable 'gallery' with its high walls for artworks to be displayed in a favourable light and certainly adds ambience and is a talking point for patrons.



Residents waiting for the Outdoor Cinema to start

### Outdoor Cinemas

Two (2) family friendly outdoor cinemas were held in March 2022. Over 150 people enjoyed watching "*The War with Grandpa*" at the Two Wells Oval on Friday 4 March 2022. A fortnight later, over 100 people headed to the Dublin Oval and saw "*Think like a Dog*". Both the Two Wells and Dublin Cricket Club opened their canteen and refreshments were sold to the cinema goers.

### National Volunteer Week

National Volunteer Week is Australia's largest annual celebration of volunteering. Not only does volunteering bring people together, it also builds communities. The theme for 2022 was "*Better together*".

Council offered volunteers the opportunity to enjoy a free movie and morning tea/light lunch at the Wallis Gawler Cinema. Thirty volunteers enjoyed watching "*The Duke*" on Tuesday morning, 17 May 2022.

## Australia Day and Citizenship Ceremony

A successful Australia Day Ceremony was held on Wednesday 26 January 2022 at the Two Wells Oval. Guests enjoyed a fully cooked breakfast, ably catered for the first time by members of the Two Wells Cricket Club.

Despite being an incredibly hot and humid morning, a crowd of around 150 people turned out to celebrate the event with Australia Day Ambassador, former Police Officer and SANFL Umpire, Barry Lewis. Mr Lewis dutifully served in the State's police force for over 50 years in various ranks. He was appointed Commissioner of Police in 1990, received the National Police Service Medal in 2012 and has a long list of commendations. He also volunteered for 50 years as an umpire with the SANFL, umpiring over 2,400 games including 92 Grand Finals.

Australia Day Award winners received their certificates at the ceremony. Council determined the 2022 recipients at its December 2021 Council meeting. There was no award winner for the Community Event of the Year category, due to the ongoing effects of COVID-19 during 2021.

### The worthy awardees were:



#### AUSTRALIA DAY CITIZEN OF THE YEAR ALLAN PARKER

Mr Parker has been a dedicated volunteer, up-keeping the Long Plains Memorial Hall for most of his adult life. He has been responsible for the preservation of the Long Plains local history collection, which is displayed in the 'Hall's' kitchen, and which includes pictures collected from local pioneers as far back as the 1880's.



#### AUSTRALIA DAY YOUNG CITIZEN OF THE YEAR CHLOE SHARPE

Ms Sharpe is an active and passionate member of the Two Wells Scout Group. She has successfully obtained and been awarded numerous 'high level' achievement badges. She is also undertaking training in becoming a church group leader.



### COMMUNITY PROJECT OF THE YEAR DUBLIN CRICKET CLUB'S NEW CLUBROOM

In 2019 Adelaide Plains Council received funding from the Federal Government for the Drought Communities Programme for projects, including community facilities. Council allocated \$75,000 to the Dublin Cricket Club, making their dream of a new Clubroom a real possibility. Members of the 'Club' embraced the opportunity, more than matching this with cash, in-kind support and an enormous amount of enthusiasm. The end result was a much improved and needed Clubroom amenity.



### COMMUNITY GROUP OF THE YEAR TWO WELLS REGIONAL ACTION TEAM (TWRAT)

Over 30 years, TWRAT has successfully undertaken numerous projects in Two Wells. TWRAT is a not for profit organisation whose community-minded members advocate for and support various projects that improve and enhance Two Wells. Projects range from securing funding for the installation of a pump track at Hart Reserve to the coordination of the very popular Two Wells Christmas Street Parade.

Additionally, three (3) Adelaide Plains Council residents were conferred as Australian citizens. After the formalities, local Country Fire Service (CFS) members paid tribute, and their respects, to fallen CFS volunteer, Louise Hicks, who passed away whilst valiantly fighting a bushfire near Lucindale in January 2022. Guests observed a minute's silence before the signalling of a CFS fire truck which was parked at the Oval grounds.

### Citizenship Ceremony

Despite pandemic restrictions, Council was able to assist 12 residents to make the pledge of commitment to become an Australian Citizen during 2021/2022.

Two (2) residents took part in a 'special' COVID-19 ceremony as their Citizenship ceremony was conducted outdoors, in line with the Department of Home Affairs COVID-19 guidelines at the time.









## Grant Funding

### Community Partnerships – Individual Sports and Cultural Fund

Council recognises the outstanding talents of local individuals who have excelled in their chosen field of sport, recreation or cultural activity through the Community Partnerships – Individual Sports and Cultural Fund. Residents who have been selected to represent South Australia at a State, National or Internal level may be eligible to receive some financial assistance in line with the Funding's Guidelines.

Unfortunately, the pandemic once again impacted all sport, recreation and cultural competitions and no applications were received.

### Two Wells Community Fund (TWCF)

The Two Wells Community Fund (TWCF) was established as part of the Two Wells Residential Development Deed between Council and the Hickinbotham Group. The purpose of the TWCF is to finance or subsidise Community Fund Infrastructure (recreation and other community facilities and services) located with the Hickinbotham Development site or within the Two Wells township. The TWCF aims to encourage and support locally based community projects or services.

The TWCF Committee is responsible for overseeing and allocating funds. The TWCF Committee comprises three (3) members, the Honourable John Dawkins (the Independent Chairperson), Ms Ruth Vagnarelli as a representative of the Hickinbotham Group and Council's General Manager Development and Community.

Applications for the fifth round opened on Tuesday 5 October 2021 and closed on Monday 25 October 2021. The Committee met by electronic means on Thursday 11 October 2021 to consider the six (6) applications. All applications seeking financial support were fully granted – a total of \$40,584 was allocated:

- Two Wells Regional Action Team received a grant of \$3,955 to assist them with their Two Wells, *"Twinkling"* project. On Friday night, 3 December 2021 an artificial pre-lit Christmas tree was officially launched at the Two Wells Village Green.
- The Two Wells Community Centre were awarded \$2,878 to purchase suitably shaped tablecloths for their round tables, as well as to replace their aged stage curtains.
- Two Wells Regional Action Team also received \$5,300 to purchase outdoor furniture, specifically tables and seats, to be placed in the Two Wells Historic Reserve.
- The Two Wells Craft Shop's project was to establish a garden path from the Village Green to the back gate of the Community Garden, located behind the Craft Shop. They received \$4,550 which was auspiced by the Two Wells Regional Action Team on their behalf.
- The Two Wells District Tennis Club Inc. wished to install compliant access ramp/decking to their newly installed Clubroom. The Committee allocated \$8,901 for this project.
- Two Wells Football & Netball Sporting Club Inc. wanted to replace their Oval lighting, specifically on the Oval's eastern side. The Club was advised that \$15,000 had been awarded.



## Volunteers

Council is very fortunate that over 40 people are registered as 'official' Council volunteers. Volunteers include Justices of the Peace who are available at the Two Wells Library on a Saturday morning (9am to 11am), as well as volunteers who attend the Mallala Museum's regular working bees on Tuesday mornings. The Two Wells Lions Nursery project (located behind the Two Wells Council Chambers) tend and grow native plants which, once established, are planted in the Council area.

40+  
Registered  
Council  
volunteers



Two Wells Nursery





## Adelaide Plains Historical Committee (APCHC)

The Adelaide Plains Council Historical Committee (APCHC) is comprised of seven (7) community members and one (1) Council Member (Cr Strudwicke), who is also the Presiding Member.

As per its Terms of Reference, members collectively aim to:

- Make recommendations to Council on historical and heritage matters
- Respond to local and family history inquiries relating to Adelaide Plains Council
- Collect, preserve and exhibit collection items of historical interest, relating to Adelaide Plains Council
- Coordinate the management of the Mallala Museum facility.

The Mallala Museum remained open to the public on Sunday afternoons (2pm to 4.30 pm), although volunteers have observed COVID-19 regulations.

APCHC members and Museum volunteers continued to work on the Transport Gallery refit. Structural modifications have gathered momentum and over 40 interpretative signboards have been researched to complement the displays, and been printed.

On Sunday afternoon, 24 October 2021 approximately 30 people attended the official launch of the renaming of the Upstairs Gallery ceremony. In honour of long-serving and dedicated Committee member, the late Margaret Tiller, the APCHC wished to recognise her outstanding contribution. Mrs Tiller's husband, Don Tiller and family were also in attendance.



Mallala museum

# TOURISM AND ECONOMIC DEVELOPMENT STRATEGY

2022 saw the endorsement of the Tourism and Economic Development Strategy, providing Council with strategies to facilitate economic development and tourism opportunities throughout the Adelaide Plains.

The objective of the Tourism and Economic Development Strategy is to:

- Provide Council with strategies to develop and sustain a thriving tourism economy.
- Identify tourism and market investment initiatives and areas for future exploration and development.
- Provide direction on how to increase visitor numbers and spending, encouraging tourists passing through to stay for several days as part of their travelling journey.
- Provide guidance for Council to facilitate economic development opportunities.

The Tourism and Economic Development Strategy has five (5) themes representing key opportunities for Council.

## Main Streets and Towns

Build on our rich living history, recreational spaces, key heritage landscapes and built form features that give our towns character, amenity and function.

## Business Support and Growth

Realise latent investment, housing, population, education and retail growth potential that will increase local spending and employment, diversify the district's demography and increase the sense of community and place.

## Coastal Experiences

Promote our accessible fishing and crabbing day-trip locations, habitat for international migratory birds, nurseries for commercial fisheries and close-up natural tourism experiences.

## Food and Primary Industries

Take our place at the heart of the Northern Adelaide Plains Food Bowl which supplies local, national and international markets and leading advancements in high-tech agriculture, sets standards for highly efficient practices, develops value adding products from existing commodities and creates new resources from industry waste and bi-products.

## Marketing and Branding

Reach our potential, and draw out key stakeholders, partners, leaders and champions for the district's future.





atm  
endigo  
bank

&J  
BWARE

DOG GROOMING

TWO WELLS  
LANDSCAPING  
YARD

K9 CORNER  
Professional  
Grooming  
phone  
0411 444 144  
....by Appointment Only

OPEN  
STOCKFEEDS  
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VET. SUPPLIES

ANTI  
OFFER  
TASTE  
With Aromas



# 04

## INFRASTRUCTURE AND ENVIRONMENT





## Community Infrastructure

- Development within Adelaide Plains Council is rapidly advancing, with the Hickinbotham developments of Eden (now up to Stage 12) and Liberty (now up to Stage 6). Stage 5 of Longview, which is a residential development being undertaken by the Weeks Group, is currently under review with Council. Gracewood, in the Mallala Township, is in the master planning phase and this involves a new developer.
- The community infrastructure relevant to these developments includes sealed roads, kerbing, footpaths, stormwater catchment reserves, street trees and lighting.

The Infrastructure and Environment Department manages and maintains Council's civil assets including roads, footpaths, bridges, above ground and underground drainage, parks and gardens, reserves, depots and quarry operations. The Department also provides support emergency services in the preparation, response and recovery phases of emergency management.





## Key projects

### Council funded:

- Delivery of capital and maintenance program
  - 36km of re-sheeted road network,
  - 16km of re-sealed carriageway, and
  - 4km of unsealed to sealed network.
- Dublin Toilet Facility upgrade.
- Relocation of the Two Wells Trotting Club to Hams Park, Lewiston.

### Grant funded:

- Village Green, Two Wells – Drought Communities Program – Round 2
- Parham Campgrounds Toilet Facility Upgrade – Local Roads and Community Infrastructure Program – Round 1
- Lewiston Reserve – Half Court Basketball and site improvements – Local Roads and Community Infrastructure Program – Round 1
- Two Wells Oval – Toilet Facility Upgrade – Local Roads and Community Infrastructure Program – Round 1
- Coats Road - Construct and Seal – Local Roads and Community Infrastructure Program – Round 2
- Middle Beach – New shelter, Barbeque, seating and site improvements – Local Roads and Community Infrastructure Program – Round 2







# Capital Works and Maintenance

Capital and maintenance works undertaken during 2021/2022:

- Sealing of Coats Road
- Sealing of Cheek Road
- Pram ramp upgrades
- Dublin Road and Hill Street Intersection seal upgrade
- Dawkins Road and Boundary Road intersection upgrade

## Seal Rehabilitation

- Dawkins Road – Judd Road to Boundary Road
- Gawler River Road from Judd Road to Boundary Road
- Hayman Road – Boundary to Williams Road
- Germantown Road from Gawler Road to Sharpe Road



Cheek Road sealed

## Unsealed Road Re-sheeting

- Artesian Road West – Fertile Ave to Buckland Park Road
- Boundary Road – Bache Road to Redbanks Road
- Bubner Road – Port Parham Road to Bubner Road
- Cowan Road – Buckland Park Road to Halstead Road West
- Davies Road – Fidge Road to Collins Road
- Day Road – Hall Road to Gregor Road
- Frost Road North – Gawler Road to Sharpe Road
- Frost Road – Rowe Road to Big Rabbit Road
- Griggs Road – Port Gawler Road to Shellgrit Road
- Halstead Road – Buckland Park Road to End
- Hunters Road – Port Wakefield Road to Shannon Road
- Johnson Road – Calomba Road to Shannon Road
- Navvy Hill Road – Porter Road to Church Road
- Owen Road – Farrelly Road to March Road
- Parker Road – Lawrie Road to Daniel Road
- Pritchard Road (Windsor) – Long Plains Road to Avon Road
- School Road – Rowe Road to Church Road
- Shannon Road – Hunters Road to Carslake Road
- Temby Road – Williams Road to Hall Road
- Verner Road – Paddys Bridge Road to Hall Road
- Wasleys Road – End of bridge to Pritchard Road
- Welivere Road – Long Plains Road to Hothouse
- Williams Road – Kenner Road to Simpkin Road
- Windsor Road – Port Wakefield Road to Carter Road





## Footpath renewal

- Elizabeth Street, Two Wells – William Street to Donaldson Road.
- Butler Street, Mallala – Irish Street to end of Seal.
- Donaldson Road, Two Wells – Elizabeth Street to Wilson Street.
- Second Street, Dublin – Sixth Street to Seventh Street
- Mary Street, Mallala – Chivell Street to Elizabeth Street.
- Elizabeth Street, Mallala – Joseph Street to Mary Street.
- Joseph Street, Mallala – Chivell Street to Elizabeth Street.

## Equipment/Plant Replacement

### Equipment replaced as part of the 2021/2022 Plant Replacement Programme:

- Water cart
- Tractor
- 3-Way Tipper
- Excavator and Trailer
- Three (3) x Vehicles

## Operational Works

The Operational Works Programme provides for the construction, maintenance and management of the following key services:

- Transport facilities (roads, bridges, storm water systems, and footpaths)
- Management of Quarry operations
- Parks, ovals, gardens, reserves, streetscapes and roadside vegetation
- Flood mitigation (coastal and flood plain locations)
- Cemetery operations
- Waste and recycling collection/transfer stations/illegal dumping
- Public conveniences and barbecue facilities
- Engineering assessment of development applications and
- Plant and depot operations.

These services are provided by the following work groups:

- Construction/Maintenance;
- Waste Services;
- Open Space and Environment;
- Workshop/General Maintenance and Selected Contractors.







# Waste Management

## Kerbside Collection

SOLO Resource Recovery continues to provide a kerbside waste collection service to Council residents. As part of this service, residents within the townships of Two Wells, Dublin and Mallala receive a fortnightly Garbage, Recycle and Green Organics collection. Residents outside of these townships receive a fortnightly Garbage and Recycle collection service.

Being able to offer residents a cost effective and efficient kerbside collection service remains a focus of Council. Council is steadfast in its commitment to reducing costs borne by the residents for this 'user pays' system.

If you have any questions relating to Council's Kerbside Collection Service, please contact our service provider, Solo Resource Recovery on 1300 46 76 56.

## Illegal Dumping

Council spent \$87,525.30 in the 2021/2022 financial year to address illegally dumped waste from land and roads under Council's care and control.

The illegal and unsightly problem of dumped rubbish continues to persist throughout the Council region. No locality seems to be immune from this practice with the Two Wells / Lewiston area and the coastal settlements continuing to be the most frequently affected areas.

Dumped matter included tyres, organics, furniture and asbestos, varying in size from boot loads through utility loads up to and including trucks. Evidence is regularly found within the illegal rubbish to indicate that majority of offenders are from neighbouring council areas.

## Transfer Stations

Council owns and operates the Two Wells Transfer Station on Wells Road, Two Wells.

The facility is licensed to receive various materials including but not limited to:

- Organics
- Household garbage
- Used motor oil (domestic quantities)
- E-Waste

To reduce the risk of inadvertently receiving asbestos contaminated materials in loads of domestic hard waste, thorough inspections of hard waste are undertaken to ensure no contaminated material is present. If any material suspected to be contaminated is identified in a customer's load, photographs will be taken (of the waste and the vehicle registration plates) and the customer will be directed to the nearest site that is licenced to receive contaminated waste.

# Open Space and Environment

Council's Open Space and Environment staff undertake many activities throughout the year, including:

- Parks and Gardens maintenance: lawn mowing, pruning, fertilising, irrigation, insect control, weed control, mulching, rubbish and graffiti removal.
- Maintenance to all ovals under Council's care – Dublin, Mallala, and Two Wells Ovals. This includes mowing, insect control, irrigation, weed control, fertilising and various other turf maintenance activities.
- General weed control throughout the region, keeping all townships, cemeteries, Council sealed road edges and other Council land free of weeds.
- Declared weed control in conjunction with the Northern and Yorke Landscape Board.
- Care of natural areas: Heritage Dublin Parklands, Barabba Scrub, Baker Wetland, Lewiston Wetland, The Rockies, district reserves and all 103 Roadside Motor Scheme (RMS) sites where the majority of remnant vegetation presides.
- Slashing of roadsides, rural intersections and approximately 64Ha of reserves for fire prevention and safe sight distances.
- Pruning of trees for the re-sheeting program, amenity pruning, and safety related road clearance and line of site. This also includes rapid response during times of high winds during storm events.





## Completed Projects

During the 2021/2022 financial year the Open Space and Environment team delivered a range of projects, enhancing Council's green and open spaces for the enjoyment of the community.



Delivery of a **new irrigation system at the Two Wells Oval** was completed, which will enhance the playing surface quality during the warmer months and provide a more efficient system.



Through Council's **revegetation program** over 4,500 tube stock were planted at the end of autumn and into the beginning of winter. The Two Wells Nursery grew a large portion of the plants. A planting day was held in June 2022, with TAFE SA students, enabling students to be a part of Council's revegetation program.



Path upgrades, new turf and plantings were completed at the new **Dublin Lion Park toilets** and a new path network and plantings at the Two Wells oval toilets to complement the upgrades.

Declared **weed control** works were completed along various roadsides throughout the district as part of the Northern and Yorke Landscape Board's weed control program. With a \$4,500 contribution from the Landscape Board and a \$5,000 in-kind Council contribution. Council also committed over 350 additional hours to declared weed control during the 2021/2022 financial year.



Council's **street tree planting program** has seen a variety of new native and deciduous street trees planted within our townships. These trees will provide habitat for wildlife, footpath and parking shade as well as softening and cooling streetscapes.

Council successfully obtained grant funding through the **Grass Roots Grant** initiative which was spent on weed control and revegetation works at the Bakers Wetland in Lewiston. The aim of the grant was to improve site biodiversity and create additional habitat.

## Coastal Management

**Council is home to over 55 square kilometres of coastal land. The Adelaide International Bird Sanctuary National Park – Winaityinaityi Pangkara covers the majority of the coastal area and has high biodiversity.**

In partnership with Green Adelaide, the externally funded position of Coastal Conservation Officer provides mutual benefits for both parties through cross-boundary management and protection of the region's most crucial environmental asset, the Coast. The position covers two Landscape Boards, Green Adelaide and Northern and Yorke, partners with The Adelaide International Bird Sanctuary National Park – Winaityinaityi Pangkara and four (4) councils: Salisbury, Playford, Port Adelaide Enfield and Adelaide Plains Council. The position helps to protect 96 kilometres of coastal land.

Within Council, targeted works are undertaken at Parham, Webb Beach, Thompson Beach, Port Prime, Light Beach, Light River Estuary, Middle Beach, Port Gawler and Buckland Park and encompasses community land, 'Crown Land' and National Park.

Within Adelaide Plains Council, the Coastal Conservation Officer contributed to:

- 4,500 seedlings planted
- 7ha of revegetation
- 47ha drone Seeding
- 2.7km of fencing protecting 8.2ha of dune vegetation
- 1,550ha of pest plant control
- 9,600 plants propagated via Two Wells Community Nursery
- 1,236 volunteer hours (equivalent to \$55,620!)
- \$89,100 worth of grants funding obtained
- Reptile survey carried out at Thompson Beach

Across the four Council areas, the Coastal Conservation Officer contributed to:

- 13,200 seedlings planted
- 130ha of revegetation
- 2,560ha of pest plant control
- 5,600ha of pest animal control
- 3,652 volunteer hours (equivalent \$ contribution \$160,290)
- \$139,100 worth of grant funding obtained





## Highlights

### Two Wells Community Nursery

The third year of propagation for the Two Wells Community Nursery supplied all the seedlings for the coastal revegetation program at Thompson Beach, Webb Beach and Parham. The nursery contributed to Council revegetation activities at Henry Ford Wetland, Elly's bend, Lewiston Dog Park, Wildflower Park, Germantown road deviation and the historic Two Wells.



### Thompson Beach

Council co-funded a 2.6km fence to protect 8.2ha of the northern dune system at Thompson Beach, as well as funding a reptile survey through the entire Thompson Beach dune systems.



### Innovation within Council Coastline

New revegetation technology — drone seeding — was carried out in Port Gawler. The seeding covered an area of 47 hectares with 68kg of native seed mostly comprising of Atriplex and Tecticornia. Drone seeding provides the ability to seed areas that would otherwise be difficult to revegetate using conventional methods.



### The Future for the Coast

In partnership with the Landscape Green Adelaide and Northern and Yorke Landscape board and community, Council will continue to monitor and remediate natural coastal areas providing benefits to both residents and the environment.



# 05

## FINANCE AND BUSINESS





## Long Term Financial Plan

Council's Long Term Financial Objective is to be "a Council which delivers on its strategic objectives by managing its financial resources in a sustainable and equitable manner by incremental growth and service cost containment to reduce the operating deficit over time; as opposed to burdening the ratepayers of the Council with short term excessive increases to their annual council rate bill".

Financial sustainability means having a financial position capable of meeting long-term service and infrastructure levels and standards, acceptable to the community, without substantial increases in rates or cuts to services. Council's Long Term Financial Plan has been developed based on following budget principles. They are:

Council's Finance and Business department is responsible for strategic finance, budgeting, procurement, financial and management accounting, payroll, statutory reporting and compliance, Annual Business Plan, performance reporting, treasury management, information technology, grants and subsidy administration as well as rating and property database administration and the administration of Council cemeteries.

### Principle 1: Breakeven budget

Cost of annual Council's services and programs, including depreciation of assets, are fully funded by the current ratepayers being the consumers of those Council services, programs and assets.

### Principle 2: Rate Stability

Annual rate collections are fair and equitable for the ratepayers with the aim to keep rate revenue increases stable over the medium term.

### Principle 3: Infrastructure and Asset Management

Maintain Infrastructure and Assets in line with the Council's Infrastructure Asset Management Plans.

### Principle 4: Prudent Debt Management

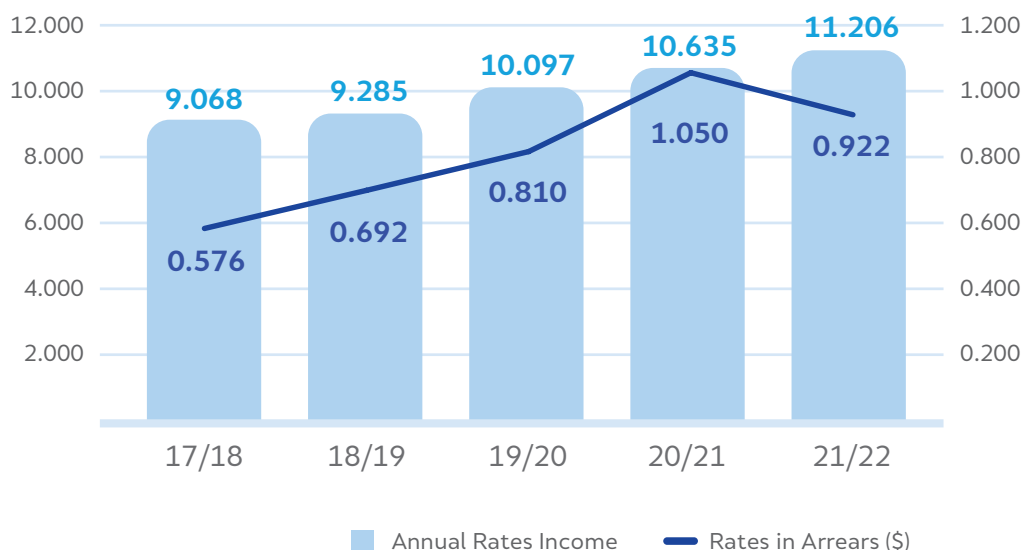
Prudent use of debt to invest in new long term assets to ensure intergenerational equity between current and future users.

## Overdue Council Rates

Council's main source of revenue is rates income, as rates income as a percentage of total income is 75% in 2021/2022 Financial Year. Therefore, any overdue rates would add pressure on rate payers who pay their rates on time, by way of extra interest expenses on short-term borrowings Council's has to make to bridge funding shortfall.

The following graph shows Council's overdue rates on 30 June of each year (since 2017/2018) compared to the total rates income (General Rates, CWMS charges, Waste Collection Levy & Regional Landscape Levy) of the respective financial year. While rates income has gone up by 26% from \$9.068m in 2017/2018 Financial Year to \$11.206m in 2021/2022 Financial Year, overdue rates have increased by 33% or \$0.346m during the same period.

**FIGURE 1: ANNUAL RATES INCOME AND OVERDUE RATES (\$'MN)**





## Outstanding Council Borrowings

The fixed rate borrowings on 30 June 2022 were \$1.790m (Please refer to [Table 1](#) for details). It is a reduction of \$0.507m when compared with the outstanding fixed rate borrowings of \$2.297m on 30 June 2021 as a result of repayment of loans instalments when they fall due.

Council also had outstanding variable rate cash advance (CAD) of \$0.996m from the Local Government Financing Authority (LGFA) on 30 June 2022 at an interest rate of 2.05% (CAD loan balance as at 30 June 2021 was \$0.539m).

The terms of the fixed rate borrowing are twenty (20) years, with the interest rate of 4.45% per annum. To minimise the future financing costs, the current funding strategy is to utilise surplus funds in the first instance, with short-term funding needs being met via the utilisation of the CAD facility. A listing of currently active loans is contained in [Table 1](#) and [Table 2](#).

**TABLE 1: OUTSTANDING FIXED RATE DEBENTURE LOANS AT 30 JUNE 2022**

Purpose of the Loan	Loan Term (Yrs.)	Principal Amount (\$'000)	Date of Borrowing	Date of Maturity	Interest Rate (%)	Balance (\$'000)
Mallala CWMS Scheme	20	1,910	15/06/2016	15/06/2036	4.45	1,790
<b>Total</b>		<b>1,910</b>				<b>1,790</b>

**TABLE 2: OUTSTANDING VARIABLE RATE CASH ADVANCE AT 30 JUNE 2022**

Purpose of the Loan	CAD Limit (\$'000)	CAD Facility Expiry Date	Interest Rate (%)	Balance (\$'000)
General Council operations	2,660	5/07/2028	2.80	-
Deliver Road Sealing Projects Under Local Government Infrastructure Program	2,340	16/05/2025	2.05	-
General Council operations	1,200	15/10/2023	2.05	996
General Council operations	300	15/05/2030	2.80	-
<b>Total</b>	<b>6,500</b>			<b>996</b>



Oval  
& Tennis Courts  
BMX Track  
Bowling Club  
Community Centre



**TOURISM INFORMATION**

[www.visitperth.com.au/visitor-information](http://www.visitperth.com.au/visitor-information)





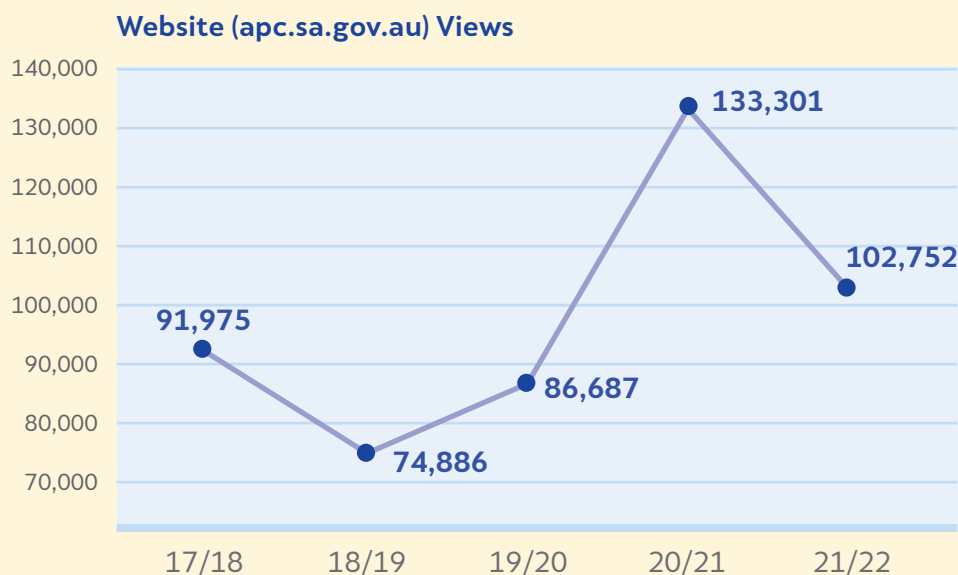
## Information Technology

The Information Technology (IT) portfolio maintains and improves the stability and quality of Council's technology systems and provides support and process analysis to staff and Council Members to perform their duties.

Over the past five (5) years Council's website has continued to be a popular resource for ratepayers and residents. Council's website content is continually updated, including Latest News, information regarding Council's Response to COVID-19 response information and live recordings of Council and Committee meetings. Council has seen a decrease in page visits of 26% in 2021/2022 (compared with 2020-2021) as shown in [figure 1](#).

The website also offers access to Council's Strategic, Financial and Management Plans, Agendas, Minutes, Reports, Policies, Application Forms and other documents produced by Council. In addition, ratepayers and residents are able to access online services such as make secure electronic payments of rates, debtor and dog renewals.

**FIGURE 1: NUMBER OF VISITS TO COUNCIL WEBSITE DURING PAST FINANCIAL YEARS**





## Key Strategic Projects 2021-2022:

- Designing and implementing Network Uptime Monitoring Solutions
- Identifying and designing Solutions to Address Points of Failure in Council's Systems
- Finalising Deployment of Free Wifi to Townships
- Establishing long term plan for Council's Managed Services Arrangements
- Identifying Opportunities available for Authentication and Identification platforms.

## Key Operational Projects 2021-2022:

- Integration of Timesheet Software to Council's Primary Business System
- Upgrading of Council's Facilities to Improve Remote Meeting Capability
- Replacement of Council Computers
- Improving Documentation and Registers
- Continuing project management for business system upgrade





# 06

## APPENDICES





# FINANCIAL STATEMENTS

## For the year ending 30 June 2022

Council's Auditor, Mr Tim Muhlhausler of Galpins Accountants, Auditors & Business Consultants has audited and signed the 2021/2022 Annual Financial Statements with an unmodified audit report on the financial statements and the internal financial controls of the Council. Elected Members received and approved the 2021/2022 Annual Financial Statements at a Special Council Meeting held on Wednesday 9 November 2022.

Council Management can confirm that to the best of their knowledge, the 2021/2022 Financial Statements represent a true and fair view of the financial affairs of the Council as at 30 June 2022 and for the year ended 30 June 2022.

In the 2021/2022 Financial Year, Council has made an operating surplus of \$1.054m, which is an improvement of \$0.451m against the operating surplus of \$0.603m reported in the 2020/2021 Financial Year. The improvement in financial performance has been achieved primarily due to an increase in grants, rate revenue and reduction in interest, materials, contracts and other expenses.

The Financial Statements, Notes to the Financial Statements and the Key Performance Indicators are presented in Appendix 1 to this Annual Report. Council's aim of producing a positive operating result continues to provide a challenge whilst:

- investing in the future;
- keeping the debt level manageable; and
- maintaining and renewing community infrastructure assets.









# APPENDIX 1

## Audited Financial Statements





# ADELAIDE PLAINS COUNCIL

## General Purpose Financial Reports for the year ended 30 June 2022

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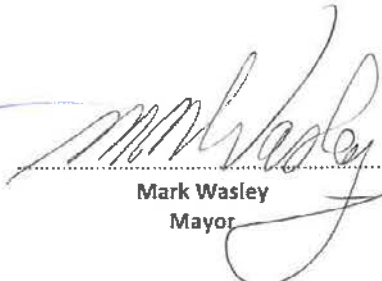
## ADELAIDE PLAINS COUNCIL

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

#### 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 2022 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.

 ..... <b>James Miller</b> Chief Executive Officer	 ..... <b>Mark Wasley</b> Mayor
--	--

Date: 9 November 2022



**ADELAIDE PLAINS COUNCIL**

**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>INCOME</b>			
Rates	2	11,206,407	10,634,893
Statutory charges	2	525,371	603,101
User charges	2	240,693	178,414
Grants, subsidies and contributions	2	2,836,596	2,675,460
Investment income	2	992	991
Reimbursements	2	48,090	24,412
Other income	2	164,647	142,580
<b>Total Income</b>		<b>15,022,796</b>	<b>14,259,851</b>
<b>EXPENSES</b>			
Employee costs	3	5,665,785	5,150,560
Materials, contracts & other expenses	3	4,934,658	5,388,820
Depreciation, amortisation & impairment	3	3,196,571	2,910,953
Finance costs	3	105,636	131,771
Net loss - equity accounted Council businesses	18	66,040	74,840
<b>Total Expenses</b>		<b>13,968,690</b>	<b>13,656,944</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>1,054,106</b>	<b>602,907</b>
Asset disposal & fair value adjustments	4	(394,064)	(273,009)
Amounts received specifically for new or upgraded assets	2	755,462	2,134,667
Physical resources received free of charge	2	4,674,028	5,344,703
<b>NET SURPLUS / (DEFICIT)</b>		<b>6,089,532</b>	<b>7,809,268</b>
transferred to Equity Statement			
<b>Other Comprehensive Income</b>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	2,817,240	1,405,039
Share of other comprehensive income - equity accounted Council businesses	18	(59,054)	(55,383)
<b>Total Other Comprehensive Income</b>		<b>2,758,186</b>	<b>1,349,656</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>8,847,718</b>	<b>9,158,924</b>

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

**ADELAIDE PLAINS COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	215,791	256,781
Trade & other receivables	5	1,469,508	2,386,481
Inventories	5	779,431	238,610
<b>Total Current Assets</b>		<b>2,464,730</b>	<b>2,881,872</b>
<b>Non-current Assets</b>			
Equity accounted investments in Council businesses	6	5,692,786	5,817,880
Infrastructure, property, plant & equipment	7	130,807,427	121,078,242
Other non-current assets	6	941,431	990,926
<b>Total Non-current Assets</b>		<b>137,441,644</b>	<b>127,887,048</b>
<b>Total Assets</b>		<b>139,906,374</b>	<b>130,768,920</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	1,652,373	1,819,620
Borrowings	8	1,019,641	1,045,818
Provisions	8	1,327,943	1,253,471
<b>Total Current Liabilities</b>		<b>3,999,957</b>	<b>4,118,909</b>
<b>Non-current Liabilities</b>			
Borrowings	8	1,766,880	1,790,122
Provisions	8	277,330	209,556
<b>Total Non-current Liabilities</b>		<b>2,044,210</b>	<b>1,999,678</b>
<b>Total Liabilities</b>		<b>6,044,167</b>	<b>6,118,587</b>
<b>NET ASSETS</b>		<b>133,862,207</b>	<b>124,650,333</b>
<b>EQUITY</b>			
Accumulated Surplus		49,336,238	42,882,551
Asset Revaluation Reserves	9	82,410,036	79,592,796
Other Reserves	9	2,115,932	2,174,986
<b>Total Council Equity</b>		<b>133,862,207</b>	<b>124,650,333</b>
<b>TOTAL EQUITY</b>		<b>133,862,207</b>	<b>124,650,333</b>

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



## ADELAIDE PLAINS COUNCIL

### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2022

	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	TOTAL EQUITY
2022		\$	\$	\$	\$
Balance at end of previous reporting period		42,882,551	79,592,796	2,174,986	124,650,333
Adjustments (Correction of Prior Period Errors)		364,156	-	-	364,156
Restated opening balance		43,246,707	79,592,796	2,174,986	125,014,489
Net Surplus / (Deficit) for Year		6,089,532	-	-	6,089,532
<b>Other Comprehensive Income</b>					
Gain on revaluation of infrastructure, property, plant & equipment		-	2,817,240	-	2,817,240
Share of other comprehensive income - equity accounted Council businesses		-	-	(59,054)	(59,054)
<b>Balance at end of period</b>		<b>49,336,238</b>	<b>82,410,036</b>	<b>2,115,932</b>	<b>133,862,207</b>
2021					
Balance at end of previous reporting period		35,073,283	78,187,757	2,230,369	115,491,409
<b>Net Surplus / (Deficit) for Year</b>		7,809,268	-	-	7,809,268
<b>Other Comprehensive Income</b>					
Gain on revaluation of infrastructure, property, plant & equipment		-	1,405,039	-	1,405,039
Share of other comprehensive income - equity accounted Council businesses		-	-	(55,383)	(55,383)
<b>Balance at end of period</b>		<b>42,882,551</b>	<b>79,592,796</b>	<b>2,174,986</b>	<b>124,650,333</b>

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

# ADELAIDE PLAINS COUNCIL

## STATEMENT OF CASH FLOWS for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Rates - general & other		11,334,218	10,395,368
Fees & other charges		515,399	616,641
User charges		183,162	236,485
Investment receipts		948	1,242
Grants utilised for operating purposes		2,836,631	1,981,894
Reimbursements		48,090	24,412
Other revenues		164,647	142,580
<u>Payments</u>			
Employee costs		(5,482,904)	(4,884,602)
Materials, contracts & other expenses		(5,147,082)	(5,384,837)
Finance payments		(150,906)	(177,040)
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>4,302,203</b>	<b>2,952,144</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		1,485,281	1,400,653
Sale of replaced assets		70,091	124,099
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,875,502)	(2,141,883)
Expenditure on new/upgraded assets		(1,973,646)	(2,997,314)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(4,293,776)</b>	<b>(3,614,445)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from borrowings		10,068,912	9,859,439
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		(10,118,330)	(9,810,246)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(49,418)</b>	<b>49,193</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(40,990)</b>	<b>(613,108)</b>
Cash & cash equivalents at beginning of period	11	256,781	869,889
<b>Cash &amp; cash equivalents at end of period</b>	11	<b>215,791</b>	<b>256,781</b>

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



# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

#### 1 Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of *the Local Government (Financial Management) Regulations 2011* dated 28 November 2022.

##### 1.2 Critical Accounting Estimates

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

##### 1.3 Rounding

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

#### 2 The Local Government Reporting Entity

The Adelaide Plains Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 2A Wasleys Road, Mallala. Other entities in which Council has an interest but does not control are reported in Note 19.

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

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

Financial Year	Cash Payment Received	Annual Allocation		Difference
2019/2020	1,478,003	1,455,290	+	22,713
2020/2021	1,467,802	1,462,155	+	5,647
2021/2022	2,204,205	1,545,413	+	658,792

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 1 (cont) - SIGNIFICANT ACCOUNTING POLICIES

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

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

#### 4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

#### 5 Inventories

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

#### 6 Infrastructure, Property, Plant & Equipment

##### 6.1 Initial Recognition

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred.

The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

##### 6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are as follows. No capitalisation threshold is applied to the acquisition of land or interests in land.

- Office Furniture & Equipment	\$ 1,000
- Other Plant & Equipment	\$ 1,000
- Buildings - new construction/extensions	\$10,000
- Park & Playground Furniture & Equipment	\$ 2,000
- Road construction & reconstruction	\$10,000
- Paving & footpaths, Kerb & Gutter	\$ 2,000
- Drains, Culverts & Reticulation extensions	\$ 5,000
- Sidelines & household connections	\$ 5,000



## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 1 (cont) - SIGNIFICANT ACCOUNTING POLICIES

##### 6.3 Subsequent Recognition

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

##### 6.4 Depreciation of Non-Current Assets

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

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

##### Plant, Furniture & Equipment

> Office Equipment & Furniture	4 to 25 years
> Vehicles and Road-making Equipment	6 to 40 years
> Other Plant & Equipment	5 to 40 years

##### Building & Other Structures

> Buildings – masonry	50 to 150 years
> Buildings – other construction	20 to 40 years
> Park Structures – masonry	50 to 100 years
> Park Structures – other construction	20 to 40 years
> Playground equipment	5 to 15 years
> Benches, seats, etc	10 to 20 years

##### Infrastructure

> Sealed Roads – Surface	15 to 30 years
> Sealed Roads – Structure	20 to 130 years
> Unsealed Roads	10 to 30 years
> Bridges – Concrete	80 to 150 years
> Paving & Footpaths, Kerb & Gutter, Drains	50 to 100 years
> Culverts	50 to 80 years
> Flood Control Structures	80 to 100 years
> Reticulation Pipes – PVC	70 to 80 years
> Reticulation Pipes – other	25 to 75 years
> Pumps & Telemetry	15 to 25 years

##### 6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

##### 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

## **ADELAIDE PLAINS COUNCIL**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022**

#### **Note 1 (cont) - SIGNIFICANT ACCOUNTING POLICIES**

##### **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.

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

###### **9.2 Superannuation**

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

##### **10 Joint Ventures and Associated Entities**

Council participates in cooperative arrangements with other Councils for the provision of services. Council's equity in Gawler River Flood Plan Management Authority is accounted for in accordance with AASB 128 and set out in detail in Note 18.

##### **11 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.

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

###### **Right-of- Use Assets**

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 incentive received and the estimate of costs 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 assets.



## **ADELAIDE PLAINS COUNCIL**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022**

#### **Note 1 (cont) - SIGNIFICANT ACCOUNTING POLICIES**

##### **Lease Liabilities**

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

##### **Short-term leases and leases of low-value assets**

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-

#### **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 and Amended Accounting Standards and Interpretations**

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

#### **14 Comparative Figures**

To ensure the comparability of 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 circumstances.

# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 2 - INCOME

	Notes	2022 \$	2021 \$
<b>RATES</b>			
<u>General Rates</u>		<b>10,093,645</b>	9,597,211
Less: Discretionary rebates, remissions & write offs		<b>(101,119)</b>	(89,679)
		<b>9,992,526</b>	9,507,532
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		<b>192,070</b>	188,055
Waste collection		<b>660,479</b>	612,072
Community wastewater management systems		<b>250,391</b>	246,611
		<b>1,102,940</b>	1,046,738
<u>Other Charges</u>			
Penalties for late payment		<b>92,482</b>	76,271
Legal & other costs recovered		<b>22,946</b>	4,312
		<b>115,428</b>	80,583
Less: Discretionary rebates, remissions & write offs		<b>(4,487)</b>	40
		<b>11,206,407</b>	10,634,893
<b>STATUTORY CHARGES</b>			
Development Act fees		<b>244,070</b>	272,787
Health & Septic Tank Inspection fees		<b>69,661</b>	131,982
Animal registration fees & fines		<b>193,085</b>	185,665
Parking fines / expiation fees		<b>444</b>	416
Other licences, fees, & fines		<b>18,111</b>	12,251
		<b>525,371</b>	603,101
<b>USER CHARGES</b>			
Cemetery/crematoria fees		<b>37,776</b>	42,073
Museum Admission Fees		<b>2,481</b>	731
Hall & equipment hire		<b>20,055</b>	591
Rubbish/Recycling Collection Fees		<b>65,794</b>	48,342
Sales - general		<b>1,158</b>	1,342
Sundry		<b>113,429</b>	85,335
		<b>240,693</b>	178,414
<b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		<b>991</b>	977
Banks & other		<b>1</b>	14
		<b>992</b>	991

# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### NOTE 2 - INCOME (continued)

	Notes	2022 \$	2021 \$
<b>REIMBURSEMENTS</b>			
- by joint undertakings		33,960	23,099
- other		14,130	1,313
		<u>48,090</u>	<u>24,412</u>
<b>OTHER INCOME</b>			
Rebates received		127,785	108,751
Sundry		36,861	33,829
		<u>164,647</u>	<u>142,580</u>
<b>GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
Amounts received specifically for new or upgraded assets		755,462	2,134,667
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		2,204,205	1,467,802
Roads to Recovery		263,364	395,046
NRM Board		101,716	101,779
Coastal Protection		139,400	-
Stormwater Management		-	27,435
Library & Communications		31,366	27,467
Drought Communities Program		-	574,987
Sundry		96,545	80,944
		<u>2,836,596</u>	<u>2,675,460</u>
		<u>3,592,058</u>	<u>4,810,127</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
<b>Sources of grants</b>			
Commonwealth government		838,358	2,326,536
State government		2,660,187	2,419,872
Other		93,513	63,719
		<u>3,592,058</u>	<u>4,810,127</u>
<b>PHYSICAL RESOURCES RECEIVED FREE OF CHARGE</b>			
Landscaping & Open Space		1,405,866	-
Roads, Bridges & Footpaths		2,631,092	4,414,924
Stormwater Drainage		637,070	929,779
<b>TOTAL PHYSICAL RESOURCES RECEIVED</b>		<u>4,674,028</u>	<u>5,344,703</u>



# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 3 - EXPENSES

	Notes	2022 \$	2021 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		4,714,070	4,237,737
Employee leave expense		688,034	668,108
Superannuation - defined contribution plan contributions	17	441,524	357,046
Superannuation - defined benefit plan contributions	17	56,177	65,362
Workers' Compensation Insurance		233,843	215,344
Less: Capitalised and distributed costs		(467,863)	(393,037)
<b>Total Operating Employee Costs</b>		<b>5,665,785</b>	<b>5,150,560</b>
<b>Total Number of Employees</b>		<b>63</b>	<b>55</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		14,200	22,950
Elected members' expenses		142,931	137,115
Operating Lease Rentals - cancellable leases		51,284	52,221
Subtotal - Prescribed Expenses		<b>208,415</b>	<b>212,286</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		847,715	1,298,360
Energy		407,724	326,087
Repairs & Maintenance		426,210	547,448
Parts, accessories & consumables		364,315	403,711
Waste Collection & Disposal		768,546	683,601
Information Technology - Software & Licensing		521,993	408,569
Rubble		112,910	140,880
Contributions & Donations		18,788	28,467
Legal Expenses		87,328	201,456
Levies paid to government - NRM levy		192,061	188,195
- Other Levies		11,214	10,598
Professional services		393,605	488,209
Memberships & Subscriptions		152,745	163,853
Insurance		273,637	244,225
Grading		100,677	138,427
Sundry		925,836	956,210
Less: Capitalised and distributed costs		(879,062)	(1,051,761)
Subtotal - Other Materials, Contracts & Expenses		<b>4,726,243</b>	<b>5,176,534</b>
		<b>4,934,658</b>	<b>5,388,820</b>

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 3 - EXPENSES (cont)

	2022	2021
Notes	\$	\$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Landscaping	16,695	16,556
Buildings & Open Space	552,362	522,599
<u>Infrastructure</u>		
- Roads, Kerbing, Footpath & Street Lights	1,945,105	1,751,343
Stormwater Drainage	150,848	136,716
CWMS	149,077	145,835
Plant, Machinery & Equipment	343,432	308,860
Furniture & Equipment	39,052	29,044
	<u>3,196,571</u>	<u>2,910,953</u>
<b>FINANCE COSTS</b>		
Interest on overdraft and short-term drawdown	9,290	5,422
Interest on Loans	96,346	126,349
	<u>105,636</u>	<u>131,771</u>

#### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2022	2021
Notes	\$	\$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
<b><i>Assets renewed or directly replaced</i></b>		
Proceeds from disposal	70,091	124,099
Less: Carrying amount of assets sold	7 <u>464,155</u>	<u>397,108</u>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	<u>(394,064)</u>	<u>(273,009)</u>

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 5 - CURRENT ASSETS

	2022	2021
	Notes	\$
<b>CASH AND CASH EQUIVALENTS</b>		
Cash on Hand and at Bank	107,101	119,961
Deposits at Call	<u>108,690</u>	<u>136,820</u>
	<u>215,791</u>	<u>256,781</u>
 <b>TRADE &amp; OTHER RECEIVABLES</b>		
Rates - General & Other	922,032	1,049,842
Accrued Revenues	18,993	748,768
Debtors - general	116,334	48,832
GST Recoupment	359,216	357,436
Prepayments	<u>52,933</u>	<u>181,603</u>
	<u>1,469,508</u>	<u>2,386,481</u>
 <b>INVENTORIES</b>		
Stores & Materials	<u>779,431</u>	<u>238,610</u>
	<u>779,431</u>	<u>238,610</u>

#### Note 6 - NON-CURRENT ASSETS

	2022	2021
	Notes	\$
<b>FINANCIAL ASSETS</b>		
Receivables		
<b>EQUITY ACCOUNTED INVESTMENTS IN COUNCIL BUSINESSES</b>		
Gawler River Floodplain Management Authority	18	
	<u>5,692,786</u>	<u>5,817,880</u>
	<u>5,692,786</u>	<u>5,817,880</u>
 <b>OTHER NON-CURRENT ASSETS</b>		
Capital Works-in-Progress	<u>941,431</u>	<u>990,926</u>
	<u>941,431</u>	<u>990,926</u>



# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2021 \$				2022 \$			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land - Community	3	11,706,575	-	-	11,706,575	11,964,120	-	-	11,964,120
Land - Other	2	1,913,501	-	-	1,913,501	1,955,598	-	-	1,955,598
Landscaping	3	723,273	-	(620,267)	103,006	1,127,802	562,101	(650,648)	1,039,255
<u>Buildings &amp; Open Space</u>									
Buildings - Other	2	2,379,700	29,094	(1,551,671)	857,123	2,462,925	-	(1,541,766)	921,159
Open Space	2	129,334	-	(7,199)	122,135	31,834	-	(12,276)	19,558
Buildings - Community	3	12,917,555	18,947	(7,888,461)	5,048,041	12,963,593	888,341	(8,072,724)	5,779,210
Open Space	3	5,788,828	218,852	(3,628,876)	2,378,804	7,105,428	448,442	(3,878,214)	3,675,656
<u>Infrastructure</u>									
- Roads	3	28,628,721	2,755,252	(13,119,433)	18,264,540	33,042,733	1,786,484	(13,820,171)	21,009,046
- Road Pavement	3	62,096,832	99,117	(12,879,841)	49,316,108	63,051,522	892,226	(13,262,935)	50,680,813
- Footpath	3	3,900,355	146,144	(599,658)	3,446,841	4,548,645	103,399	(670,385)	3,981,659
- Kerb and Spoon Drain	3	8,315,208	92,937	(1,099,330)	7,308,815	8,765,171	33,155	(1,163,468)	7,634,858
- Pram Ramps	3	326,340	15,430	(29,532)	312,238	361,620	22,964	(33,790)	350,794
- Car Parks	3	-	49,468	-	49,468	49,468	-	(2,472)	46,996
- Street Lighting	-	-	43,903	-	43,903	44,869	-	(2,242)	42,627
<u>Bridges</u>									
Stormwater Drainage	3	4,935,627	-	(2,641,061)	2,294,566	5,044,210	-	(2,749,572)	2,294,638
CWMS	3	12,447,462	-	(2,852,257)	9,595,205	13,411,241	90,783	(3,055,885)	10,446,139
Plant, Machinery & Equipment	3	6,575,991	-	(789,662)	5,786,329	6,720,663	-	(956,120)	5,764,543
Furniture & Equipment	-	-	4,972,405	(2,745,821)	2,226,584	-	5,789,488	(2,854,138)	2,935,350
		-	761,171	(456,711)	304,460	-	761,171	(495,763)	265,408
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		162,785,302	9,202,720	(50,909,780)	121,078,242	172,651,442	11,378,554	(53,222,569)	130,807,427
<b>Comparatives</b>		153,704,674	10,168,763	(50,424,521)	113,448,916	162,785,302	9,202,720	(50,909,780)	121,078,242

This Note continues on the following pages.

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2021	CARRYING AMOUNT MOVEMENTS DURING YEAR							2022
	CARRYING AMOUNT	\$							
		Additions		Disposals	Depreciation	Transfers		Net Revaluation	
		New/Upgrade	Renewals			In	Out		
Land - Community	11,706,575	-	-	-	-	-	-	257,545	11,964,120
Land - Other	1,913,501	-	-	-	-	-	-	42,097	1,955,598
Landscaping	103,006	950,718	-	-	(16,695)	-	-	2,226	1,039,255
<u>Buildings &amp; Open Space</u>									
Buildings - Other	857,123	-	-	-	(55,839)	99,208	-	20,667	921,159
Open Space	122,135	-	-	-	(3,869)	-	(99,208)	500	19,558
Buildings - Community	5,048,041	571,455	368,556	(75,853)	(258,378)	-	-	125,389	5,779,210
Open Space	2,378,804	1,414,021	-	-	(234,276)	-	-	117,107	3,675,656
<u>Infrastructure</u>									
- Roads	18,264,540	1,170,676	1,553,720	(368,808)	(1,347,495)	-	-	1,736,413	21,009,046
- Road Pavement	49,316,108	1,629,879	-	-	(393,470)	-	-	128,296	50,680,813
- Footpath	3,446,841	588,768	13,522	(0)	(80,623)	-	-	13,152	3,981,659
- Kerb and Spoon Drain	7,308,815	469,211	-	-	(64,138)	-	-	(79,030)	7,634,858
- Pram Ramps	312,238	43,544	-	-	(4,260)	-	-	(728)	350,794
- Car Parks	49,468	-	-	-	(2,472)	-	-	-	46,996
- Street Lighting	43,903	-	-	-	(2,242)	-	-	966	42,627
Bridges	2,294,566	-	-	-	(50,405)	-	-	-	2,294,638
Stormwater Drainage	9,595,205	727,853	-	(943)	(150,848)	-	-	274,872	10,446,139
CWMS	5,786,329	-	-	-	(149,077)	-	-	127,291	5,764,543
Plant, Machinery & Equipment	2,226,584	1,042,749	28,000	(18,551)	(343,432)	-	-	-	2,935,350
Furniture & Equipment	304,460	-	-	-	(39,052)	-	-	-	265,408
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	121,078,242	8,608,874	1,963,798	(464,155)	(3,196,571)	99,208	(99,208)	2,817,240	130,807,427
Comparatives	113,448,916	7,367,844	2,164,504	(397,108)	(2,910,953)	1,039,128	(1,039,128)	1,405,040	121,078,242

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 7 (cont) - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

##### 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 for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

##### Information on Valuations

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

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

**Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets:** There is no known market for these assets and they 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. Accordingly, formal sensitivity analysis does not provide useful information.

##### Other Information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.D5 to retain a previously established 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.

##### 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.



## **ADELAIDE PLAINS COUNCIL**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022**

#### **Note 7 (cont) - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

##### **Land & Landscaping**

Pursuant to Council's election, freehold land and land over which Council has control, but does not have title, are initially recognised on the cost basis. Last revaluation of land was done at fair value as at 01 July 2019 by Mitch Ekonomopoulos of AssetVal Pty Ltd. During the year, a desktop valuation has been completed based on market evidence of valuation provided by Mitch Ekonomopoulos of AssetVal Pty Ltd as at 1 July 2021.

No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements represent landscaping and are recognised on the cost basis and depreciated over the estimated remaining life of the relevant asset.

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

##### **Building & Other Structures**

Buildings and other structures generally are recognised at fair value, based on current market values. However, special purpose buildings (such as public toilets) for which there is no market are valued at depreciated current replacement cost. Buildings which Council does not intend to replace at the end of their useful life are valued at the market value of the "highest and best" use. All building and other structure assets were last revalued as at 01 July 2019 by Mitch Ekonomopoulos of AssetVal Pty Ltd. During the year, a desktop valuation has been completed based on market evidence of valuation provided by Mitch Ekonomopoulos of AssetVal Pty Ltd as at 1 July 2021.

##### **Road Infrastructure**

The Adelaide Plains Council conducted a condition assessment of its road infrastructure assets as part of the 2018/2019 valuation for sealed roads, kerb and footpath assets. Unsealed roads were condition assessed as part of the 2016/2017 and 2018/2019 valuation. As there is no market for Council to use to determine fair value of its Road assets, all assets have been valued as Level 3 inputs using a cost approach.

During the year, a desktop valuation has been completed by Tonkin Consulting Pty Ltd as at 1 July 2021 using rates from Rawlinsons Australian Construction Handbook which provides the latest information for 2021 and where available contract rates provided by Council. All acquisitions made after 1 July 2021 are recorded at cost.

##### **Other Infrastructure**

Stormwater drainage infrastructure assets were last valued by Council officers with external assistance by Tonkin Consulting Pty Ltd at written down replacement cost as at 1 July 2017. All acquisitions made after 1 July 2017 are recorded at cost. During the year, a desktop valuation has been completed based on unit rates developed for Adelaide Plains Council's stormwater assets by Tonkin Engineering Ltd as at 1 July 2021.

Bridges were last revalued as at 01 July 2019 by Mitch Ekonomopoulos of AssetVal Pty Ltd. During the year, a desktop valuation has been completed based Building Price Index by Tonkin Engineering Ltd as at 1 July 2021.

Community wastewater management scheme at Middle Beach was last valued by Graham L Martin of Maloney Field Services at written down current replacement cost as at 01 July 2015. All acquisitions made after 1 July 2015 for both Mallala and Middle Beach schemes are recorded at cost. During the year, a desktop valuation has been completed by Tonkin Consulting Pty Ltd as at 1 July 2021 using rates from Rawlinsons Australian Construction Handbook which provides the latest information.

##### **Equipment & Furniture and All other Assets**

Pursuant to Council's election, these assets are recognised on the cost basis.

# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 8 - LIABILITIES

		2022		2021	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		1,430,627	-	1,208,954	-
Payments received in advance		35	-	-	-
Accrued expenses - employee entitlements		153,771	-	113,136	-
Accrued expenses - other		5,550	-	23,719	-
Other		62,390	-	473,811	-
		<u>1,652,373</u>	<u>-</u>	<u>1,819,620</u>	<u>-</u>
<b>BORROWINGS</b>					
Loans		1,019,641	1,766,880	1,045,818	1,790,122
		<u>1,019,641</u>	<u>1,766,880</u>	<u>1,045,818</u>	<u>1,790,122</u>
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
<b>PROVISIONS</b>					
Employee entitlements (including oncosts)		1,327,943	277,330	1,253,471	209,556
		<u>1,327,943</u>	<u>277,330</u>	<u>1,253,471</u>	<u>209,556</u>

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2021	Net Increments (Decrements)	30/6/2022
Notes	\$	\$	\$
Land - Community	9,549,824	257,545	9,807,369
Land - Other	2,596,458	42,097	2,638,555
Land Improvements	6,902,276	2,226	6,904,502
Buildings & Other Structures	788,265	263,664	1,051,929
Infrastructure			
- Roads, Kerbing & Footpaths	59,755,973	2,251,708	62,007,681
<b>TOTAL</b>	<b>79,592,796</b>	<b>2,817,240</b>	<b>82,410,036</b>
<i>Comparatives</i>	<i>78,187,757</i>	<i>1,405,039</i>	<i>79,592,796</i>

OTHER RESERVES	1/7/2021	Transfers to Reserve	30/6/2022
CWMS Reserve - Middle Beach	48,917	-	48,917
Footpath Construction Reserve	31,419	-	31,419
Joint Ventures - Other Comprehensive Income	2,094,650	(59,054 )	2,035,596
<b>TOTAL OTHER RESERVES</b>	<b>2,174,986</b>	<b>(59,054 )</b>	<b>2,115,932</b>
<i>Comparatives</i>	<i>2,230,369</i>	<i>(55,383)</i>	<i>2,174,986</i>

#### **PURPOSES OF RESERVES**

##### **Asset Revaluation Reserve**

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).

##### **Other Reserves**

**The CWMS Reserve** is rate revenue received in excess of annual expenditure held for future maintenance of the scheme

**Footpath Construction Reserve** is funds received from developers and held for future footpath construction.



## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 10 - ASSETS SUBJECT TO RESTRICTIONS

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

		2022	2021
CASH & FINANCIAL ASSETS	Notes	\$	\$
Developer Contributions		32,523	32,301
Two Wells Community Fund		76,083	52,932
<b>TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS</b>		<b>108,606</b>	<b>85,233</b>

Developer Contributions are restricted to either open space landscaping or footpaths in the applicable developments.

Two Wells Community fund is maintain to provide financial assistance to Two Wells community.

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

**(a) Reconciliation of Cash**

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

	Notes	2022 \$	2021 \$
Total cash & equivalent assets	5	<u>215,791</u>	<u>256,781</u>
Balances per Cash Flow Statement		<u>215,791</u>	<u>256,781</u>

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

Net Surplus (Deficit)	6,089,532	7,809,268
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	3,196,571	2,910,953
Equity movements in equity accounted investments	66,040	74,840
Net increase (decrease) in unpaid employee benefits	182,881	279,148
Non-cash asset acquisitions	(4,674,028)	(5,344,703)
Grants for capital acquisitions treated as Investing Activity	(755,462)	(2,134,667)
Net (Gain) Loss on Disposals	394,064	273,009
	<u>4,499,598</u>	<u>3,867,847</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	187,152	(415,921)
Net (increase) decrease in inventories	(540,821)	20,830
Net increase (decrease) in trade & other payables	156,274	(520,612)
<b>Net Cash provided by (or used in) operations</b>	<u><b>4,302,203</b></u>	<u><b>2,952,144</b></u>

**(c) Non-Cash Financing and Investing Activities**

Acquisition of assets by means of:		
- Physical resources received free of charge	2	
	<u>4,674,028</u>	5,344,703
	<u>4,674,028</u>	<u>5,344,703</u>

**(d) Financing Arrangements**

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

Corporate Credit Cards	25,000	17,000
LGFA Cash Advance Debenture Facility	6,500,000	6,500,000

Council has access to cash facilities of \$6,500,000 and minimises interest expense by transferring funds between cash at bank LGFA Cash Advance Debenture Facility

# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 12 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES										
INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)		
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2022	2021	2022	2021	
2022	2021	2022	2021	2022	2021	\$	\$	\$	\$	
\$	\$	\$	\$	\$	\$					
251,290	283,583	387,215	491,306	(135,926)	(207,723)	-	-	1,349,113	1,261,001	Business Undertakings
134,859	139,668	512,052	398,695	(377,194)	(259,028)	4,770	29,283	14,628,977	13,673,541	Community Services
37,890	70,054	405,483	416,622	(367,593)	(346,568)	27,936	33,447	2,066,320	1,931,366	Culture
-	366,512	212,417	338,262	(212,417)	28,250	-	366,512	-	-	Economic Development
974,119	830,296	1,501,467	1,402,150	(527,348)	(571,854)	249,516	111,306	18,035,250	16,857,346	Environment
8,405	321,954	624,069	850,536	(615,664)	(528,582)	4,305	39,634	12,393,931	11,584,468	Recreation
578,107	571,140	1,557,892	1,608,632	(979,785)	(1,037,492)	60,000	-	305,348	285,405	Regulatory Services
28,545	334,025	2,904,546	3,092,324	(2,876,001)	(2,758,299)	285,864	395,047	77,263,835	72,217,642	Transport
11,565	9,852	1,176,043	756,812	(1,164,476)	(748,959)	-	-	7,616,013	7,118,601	Plant Hire & Depot/Indirect
12,998,018	11,332,769	4,621,466	4,226,766	8,376,552	7,106,003	2,204,205	1,700,231	6,247,587	5,839,550	Council Administration
15,022,798	14,259,853	13,902,650	13,582,105	1,120,148	677,748	2,836,596	2,675,460	139,906,374	130,768,920	<b>TOTALS</b>

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



## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 12 (cont) - COMPONENTS of FUNCTIONS

The activities relating to Council functions are as follows:

**Business Undertakings**

Camping facilities, Gravel Pits/Quarries, Private Works, and Sewerage/CWMS,

**Public Order & Safety**

Crime Prevention, Emergency Services, Other Fire Protection

**Health Services**

Pest Control – Health, Immunisation

**Community Support**

Child and youth Services, Community Assistance, Community Transport, Family and Neighbourhood Support,

**Community Amenities**

Cemeteries/Crematoria, public Conveniences, Car Parking – non-fee-paying and Other Community Amenities.

**Library Services**

Provision of three static facilities

**Cultural Services**

Cultural Services, Cultural Venues, Heritage and Museums, and Other Cultural Services.

**Economic Development**

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

**Environment - Waste Management**

Domestic Waste, Green Waste, E-Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management

**Other Environment**

Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

**Recreation**

Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor,

**Regulatory Services**

Dog and Cat Control, Building Control, Town Planning, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

**Transport**

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

**Plant Hire & Depot /Indirect**

Plant and equipment, indirect expenditure and depot operations

**Governance**

Council Administration n.e.c., Elected Members, Organisational.

**Support Services**

Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records,

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 13 - FINANCIAL INSTRUMENTS

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

##### Accounting Policies - Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.</p> <p>Terms &amp; conditions: Short term deposits have an average maturity of 30 days and an average interest rates of 0.30% (2020-21: 30 days, 0.30%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables</b> - Rates & Associated Charges (including legals & penalties for late payment)	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms &amp; conditions: Secured over the subject land, arrears attract interest of 5.05% per annum (2020-21: 5.20%). Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables</b> - Fees & other charges	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p><b>Terms &amp; conditions:</b> Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables</b> - other levels of government	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Creditors and Accruals	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Interest Bearing Borrowings	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate.</p> <p>Terms &amp; conditions: secured over future revenues, borrowings are repayable on both credit foncier and cash advance; interest is charged at fixed rate of 4.45% for credit foncier (2020-21: between 4.45% and 7.05%) and the cash advance at variable of 2.05% as at 30 June 2022 (2020-21: 2.05% as at 30 June 2021).</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Leases	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 16 as stated in Note 17.</p>

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 13 (cont) - FINANCIAL INSTRUMENTS

##### Liquidity Analysis

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	215,791	-	-	215,791	215,791
Receivables	1,416,575	-	-	1,416,575	1,416,575
<b>Total</b>	<b>1,632,366</b>	<b>-</b>	<b>-</b>	<b>1,632,366</b>	<b>1,632,366</b>
<b>Financial Liabilities</b>					
Payables	1,498,602	-	-	1,498,602	1,498,602
Current Borrowings	1,099,047	-	-	1,099,047	1,019,641
Non-Current Borrowings	-	410,585	2,273,941	2,684,526	1,766,880
<b>Total</b>	<b>2,597,649</b>	<b>410,585</b>	<b>2,273,941</b>	<b>5,282,175</b>	<b>4,285,123</b>

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	256,781	-	-	256,781	256,781
Receivables	2,204,878	-	-	2,204,878	2,204,878
<b>Total</b>	<b>2,461,659</b>	<b>-</b>	<b>-</b>	<b>2,461,659</b>	<b>2,461,659</b>
<b>Financial Liabilities</b>					
Payables	1,706,484	-	-	1,706,484	1,706,484
Current Borrowings	1,148,578	-	-	1,148,578	1,045,818
Non-Current Borrowings	-	410,584	2,376,589	2,787,173	1,790,122
<b>Total</b>	<b>2,855,062</b>	<b>410,584</b>	<b>2,376,589</b>	<b>5,642,235</b>	<b>4,542,424</b>

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

	30 June 2022		30 June 2021	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Other Variable Rates	2.05	996,400	3.60	538,584
Fixed Interest Rates	4.45	1,790,121	4.47	2,297,356
		<b>2,786,521</b>		<b>2,835,940</b>

##### Net Fair Value

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

##### Risk Exposures

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any allowance for doubtful debts. 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.



# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 14 - COMMITMENTS FOR EXPENDITURE

	2022	2021
Notes	\$	\$
<b>Capital Commitments</b>		
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>		
Buildings	55,569	-
Plant & Equipment	10,740	196,279
	<u>66,309</u>	<u>196,279</u>
<b>These expenditures are payable:</b>		
Not later than one year	66,309	196,279
	<u>66,309</u>	<u>196,279</u>
<b>Expenditure Commitments</b>		
Other non-capital expenditure commitments:		
Other Contracts	4,848,348	3,058,440
	<u>4,848,348</u>	<u>3,058,440</u>
<b>These expenditures are payable:</b>		
Not later than one year	1,985,738	1,404,887
Later than one year and not later than 5 years	2,862,610	1,653,553
	<u>4,848,348</u>	<u>3,058,440</u>

# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 15 - FINANCIAL INDICATORS

	2022	2021	2020
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

#### Operating Surplus Ratio

<u>Operating Surplus</u>	7.0%	4.2%	4.8%
Total Operating Revenue			

*This ratio expresses the operating surplus as a percentage of total operating revenue.*

#### Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	29%	24%	31%
Total Operating Revenue			

*Net Financial Liabilities are defined as total liabilities less financial assets. 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.*

<b>Adjusted Operating Surplus Ratio</b>	4.0%	4.0%	5.0%
<b>Adjusted Net Financial Liabilities Ratio</b>	39%	30%	37%

#### Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	111%	78%	41%
Infrastructure & Asset Management Plan required expenditure			

*Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.*

# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 16 - UNIFORM PRESENTATION OF FINANCES

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

	2022 \$	2021 \$
Income	15,022,796	14,259,851
less Expenses	<u>13,968,690</u>	<u>13,656,944</u>
<b>Operating Surplus / (Deficit)</b>	<b>1,054,106</b>	<b>602,907</b>
<b>less Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	3,875,502	2,141,883
Depreciation, Amortisation and Impairment	(3,196,571)	(2,910,953)
Proceeds from Sale of Replaced Assets	<u>(70,091)</u>	<u>(124,099)</u>
	<b>608,840</b>	<b>(893,169)</b>
<b>less Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets	1,973,646	2,997,314
Amounts received specifically for New and Upgraded Assets	(1,485,281)	(1,400,653)
	<u>488,365</u>	<u>1,596,661</u>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(43,099)</u></b>	<b><u>(100,585)</u></b>



## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 17 - SUPERANNUATION

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

##### **Marketlink (Accumulation Fund) Members**

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (10% in 2021/22; 9.50% in 2020/21). 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) 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 of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Scheme's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020/21) of "superannuation" salary.

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

The Salarylink Plan 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 Willie Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

##### **Contributions to Other Superannuation Schemes**

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

# ADELAIDE PLAINS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 18 - INTERESTS IN OTHER ENTITIES

#### Joint Operations

Section 43 of the Local Government Act 1999, provides that Councils may establish a regional subsidiary to carry out joint projects, functions or activities of the Councils

#### Legatus Group

The Adelaide Plains Council is a member of the Legatus Group, referred to in this report as the "Regional Subsidiary" for the following purposes:

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

During the 2020-21 year Council Subsidiary contribution was \$12,249 (\$12,249 in 2019-20).

#### Equity accounted Council Businesses

All equity accounted Council businesses are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

#### Gawler River Floodplain Management Authority (GRFMA)

The GRFMA has been established for the following purposes:

1. To coordinate the construction, operation and maintenance of flood mitigation infrastructure in the Gawler River area (the Floodplain);
2. To raise finance for the purpose of developing, managing and operating and maintaining flood mitigation works within the Floodplain;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation within the Floodplain;
4. To enter into agreements with Constituent Councils for the purpose of managing and developing the Floodplain.

During the 2020-21 year Council contribution to GRFMA was \$42,749 (\$53,709 in 2019-20).

This note is continued on the next page.

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 18 (cont) - INTERESTS IN OTHER ENTITIES

	2022	2021
	\$	\$
<b>Gawler River Floodplains Management Authority</b>		
Council's respective interests are:		
- interest in the operating result	27.65%	27.65%
- ownership share of equity	26.33%	26.60%
- the proportion of voting power	16.67%	16.67%
<b>Movements in Investment in Joint Operation</b>	<b>\$</b>	<b>\$</b>
Opening Balance	5,817,880	5,948,103
Share in Operating Result	(66,040)	(74,840)
Adjustment to Equity Share	(59,054)	(55,383)
<b>Share in Equity of Joint Operation</b>	<b>5,692,786</b>	<b>5,817,880</b>
<b>Summarised financial information of the equity accounted business</b>		
<u>Statement of Financial Position</u>		
Cash and cash equivalents	126,130	169,344
Other current assets	98,664	49,278
Non-current assets	21,959,256	21,689,675
<b>Total assets</b>	<b>22,184,050</b>	<b>21,908,297</b>
Current trade and other payables	61,003	36,567
Borrowings	502,136	-
<b>Total liabilities</b>	<b>563,139</b>	<b>36,567</b>
<b>Net Assets</b>	<b>21,620,911</b>	<b>21,871,730</b>
<u>Statement of Comprehensive Income</u>		
Other income	100	100
Contributions from constituent Councils	261,256	196,235
State Government Grants	70,518	20,000
Interest income	1,132	1,009
<b>Total Income</b>	<b>333,006</b>	<b>217,344</b>
Materials, contracts & other expenses	258,251	177,536
Depreciation, amortisation & impairment	322,298	321,162
Finance costs	3,275	-
<b>Total expenses</b>	<b>583,824</b>	<b>498,698</b>
<b>Total Comprehensive Income</b>	<b>(250,818)</b>	<b>(281,354)</b>



# **ADELAIDE PLAINS COUNCIL**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022**

### **Note 19 - CONTINGENT ASSETS & CONTINGENT LIABILITIES**

The following assets and liabilities 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.

#### **1 LAND UNDER ROADS**

As reported elsewhere in these 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 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.

#### **2 LEGAL EXPENSES**

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. Council had notice of 1 appeal against planning decisions made prior to reporting date.

#### **3 POTENTIAL INSURANCES 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 has insured against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", 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.

## ADELAIDE PLAINS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 20 - RELATED PARTY DISCLOSURES

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, 19 persons were paid the following total compensation:

Type of compensation	2021 (\$)
Salaries, allowances & other short term benefits	1,373,964
Total	1,373,964

Amount payable as direct reimbursement of expenses incurred on behalf of the Adelaide Plains Council have not been included above.

#### Other Related Parties

Adelaide Plains Council is a member of Gawler River Floodplains Management Authority (GRFMA). The Council is represented by two Elected Members as Board Member and Deputy Board member of the GRFMA. In addition, Council's Chief Executive Officer and General Manager - Governance and Executive are the proxy board member of the GRFMA.

During the 2021-22 year Council's contribution to GRFMA was \$59,363.

Council contains some key management personnel that have relationships with parties that the Council may transact with on a regular basis. Relationships includes, Two Wells Community Centre, Mallala Football Club and Two Wells Melodrama Group inc.

The nature of these organisation's activities with Council typically include lease of property from the Council: they may also be the recipient of hire income from the Council.

Key management personnel and their close family members may either have an employment relationship or committee role with these organisations and/or access their services. All matters when addressed by the key management personnel are covered by Council's conflict of interest policies & procedures.

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## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

### To the members of Adelaide Plains Council

#### Opinion

We have audited the accompanying financial report of Adelaide Plains Council (the Council), which comprises the statement of financial position as at 30 June 2022, 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 Adelaide Plains Council.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2022, 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  
Partner

10 November 2022



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## INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS

### To the members of Adelaide Plains Council

#### Opinion

We have audited the compliance of Adelaide Plains Council (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 2021 to 30 June 2022 have been conducted properly and in accordance with law.

In our opinion, Adelaide Plains Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2021 to 30 June 2022.

#### 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 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

#### The Council's responsibility for internal controls

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

#### Our independence and quality control

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

#### 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 2021 to 30 June 2022. 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  
Partner

10 November 2022




## ADELAIDE PLAINS COUNCIL

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

#### CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Adelaide Plains Council for the year ended 30 June 2022, the Council's Auditor, Mr Tim Muhlhausler of Galpins Accountants, Auditors & Business Consultants, 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*.



James Miller  
Chief Executive Officer



Alan Rushbrook  
Presiding Member  
Audit Committee

Date: 7 November 2022

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## ADELAIDE PLAINS COUNCIL

### GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2022

### Statement by Auditor

I confirm that, for the audit of the financial statements of Adelaide Plains Council for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

### GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Tim Muhlhausler** CA, Registered Company Auditor  
Partner

Date: 26 October 2022





A close-up photograph of several green wheat stalks with long, thin awns, growing in a field. The wheat is in the early stages of ripening, with some golden-brown awns visible. The background is a soft-focus field of similar wheat.

## APPENDIX 2

### **Legatus Annual Report 2021/2022**





## 2021/2022 ANNUAL REPORT

**The Legatus Group Charter requires that the AGM receive the Legatus Group Annual Report which may incorporate reports from committees and any representatives reports from other organisations. The Legatus Group AGM held on Friday 9 September 2022 adopted this report.**

The Legatus Group Charter clause 6.3 Annual Report

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

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

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

The Legatus Group is a regional subsidiary of:

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

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

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

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

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

**Contact Details:** Address: 20 King Street Mintaro SA 5415 PO Box 1 Mintaro SA 5415 Telephone: 0407819000 Email: [ceo@legatus.sa.gov.au](mailto:ceo@legatus.sa.gov.au) Website: [www.legatus.sa.gov.au](http://www.legatus.sa.gov.au)

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

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of Orreroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Ben Browne
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM



The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Greg Flint
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

**Office Bearers for 2021/22**

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

The following meetings of the Board of Management were held during the 2021/22 year:

- 3 September 2021 Annual General Meeting Orroroo
- 3 September 2021 Ordinary General Meeting Orroroo
- 3 December 2021 Special Meeting online
- 10 December 2021 Ordinary General Meeting Kadina
- 14 February 2022 Special Meeting online
- 21 February 2022 Special Meeting online
- 11 March 2022 Ordinary General Meeting Nuriootpa
- 10 June 2022 Ordinary General Meeting Melrose

There were four advisory committees in 2021/2022 and all agendas and minutes from the Board meetings and these committees are published on the Legatus Group Website. All advisory committee minutes were provided with the agendas to the Legatus Group meetings. The Constituent Councils are provided during the year with Board Agendas, Minutes, Annual Report, Business Plan, Budget and Financial Reports.

Committee	Members
Audit Committee	<ul style="list-style-type: none"> <li>• Mayor Kathie Bowman (Chair)</li> <li>• Mayor Rodney Reid</li> <li>• Mr Peter Ackland</li> <li>• Mr Colin Byles</li> <li>• Mr Ian McDonald</li> </ul>
Management Group (Council CEOs)	<ul style="list-style-type: none"> <li>• Mr Sam Johnson OAM (Mt Remarkable) (Chair)</li> <li>• Mr James Miller (Adelaide Plains)</li> <li>• Mr Martin McCarthy (Barossa)</li> <li>• Ms Maree Wauchope (Barunga West)</li> <li>• Dr Helen Macdonald (Clare &amp; Gilbert Valleys)</li> <li>• Mr Russell Peate (Copper Coast)</li> <li>• Mr Eric Brown (Flinders Ranges)</li> <li>• Mr David Stevenson (Goyder)</li> <li>• Mr Brian Carr (Light)</li> <li>• Mr Colin Byles (Northern Areas)</li> <li>• Mr Dylan Strong (Orroroo/Carrieton) replaced by Mr Paul Simpson</li> <li>• Mr Stephen Rufus</li> <li>• Mr Peter Ackland (Pirie Regional)</li> <li>• Mr Andrew MacDonald (Wakefield)</li> <li>• Mr Andrew Cameron (Yorke Peninsula)</li> </ul>
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> <li>• Dr Helen Macdonald Chair (CEO Clare &amp; Gilbert Valleys Council)</li> <li>• Lee Wallis (Goyder)</li> <li>• Steve Kaesler (Barossa)</li> <li>• Tom Jones (Adelaide Plains)</li> <li>• Mike Wilde (Department of Planning, Transport and Infrastructure)</li> </ul>

	<ul style="list-style-type: none"> <li>• Kelly-Anne Saffin (CEO RDA YMN)</li> <li>• Dylan Strong (CEO Orroroo Carrieton)</li> <li>• Michael McCauley (Yorke Peninsula)</li> <li>• Stuart Roberts (Wakefield)</li> <li>• Mitchell Foote (Flinders Ranges)</li> </ul>
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> <li>• Andrew MacDonald Chair (CEO Wakefield)</li> <li>• Gary Easthope (Clare and Gilbert Valleys)</li> <li>• Adam Broadbent (Light)</li> <li>• Matthew McRae (Copper Coast)</li> <li>• Riaz Uddin (Goyder)</li> <li>• Hayden Battle (Wakefield)</li> </ul>

#### **Chairs Report – Mayor Phillip Heaslip**

It has been my pleasure to serve in this my inaugural year as Chair and I take this opportunity to report on some of the highlights of the past year.

Internally we have undertaken workshops and surveys to update our Strategic Plan which has been distributed to member councils for their consideration. This will be the subject of a report at the 9 September 2022 Legatus Group Ordinary meeting. We extended the contract of our CEO Mr Simon Millcock until 30 June 2024.

The board has taken an approach over the past three years to not significantly increase members fees whilst using the reserves to undertake both administration and project work including the appointment of an Administration Officer. The board has noted this will need reviewing in the coming year, we plan to have met the targets for our reserves as previously agreed to by June 2023.

The board has focused this year on the key areas of:

- Roads and Transport Infrastructure
- Waste Management – including Wastewater
- Community Capacity Wellbeing
- Environmental Stainability

The Legatus Group provides a pivotal role to member councils in advocating on regional and state-wide issues and this has included:

- Rating equity associated with major energy producers that resulted in Hon Geoff Brock MP introducing a Private Members Bill in December 2021 which was not able to progress as time ran out to pass the Bill during that Parliament. The Legatus Group continued to lobby prior to the State election and then with all Local Members of the new Parliament to reintroduce and support the Bill.



- Wellbeing and Mental Health via a Memorandum of Understanding with Lifeline Country to Coast to support the existing and develop new Connect Centres within the region. This has gained traction with Hon Geoff Brock MP, Fraser Ellis MP and Penny Pratt MP co-signing a letter to the Minister for Health to support the Legatus Group – Lifeline recommendations. This included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.
- Assisted with matters relating to Community Wastewater Management Schemes (CWMS) which has seen a review and CWMS reform program.
- Delivered the SA Regional Organisation of Councils a SA Regional Road Priority Project.
- Assisted with the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.

The Legatus Group provided support at a regional and state level with forums, workshops and webinars including:

- SA CWMS Conference
- Legatus Group Waste Forum
- Yorke Mid North Alliance Regional Planning Forum
- Legatus Group Regional Roads Forum
- Accessible Tourism Forum
- Ageing and Disability Lifestyle Expo
- Community Development Forum
- Aboriginal self-determination Webinar
- Native Foods Cultural Awareness Forum

Key reports and projects supported this year by the Legatus Group were:

- Smart Irrigation (Copper Coast & Orroroo Carrieton)
- Stormwater Harvesting (Copper Coast, Light & Adelaide Plains)
- CWMS Pump Monitoring and Management (Copper Coast)
- South Flinders Storytelling Brighter Futures Podcast project
- Legatus Group Regional Local Roads Plan database updates
- CWMS on-line training project
- Handling Customer Request processes
- Assessment of Bridge and Culverts report
- Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026
- Northern and Yorke Climate Change Sector Agreement
- Opportunities for the Development of Accessible Tourism on the Yorke Peninsula
- Remarkable Southern Flinders Ranges Tourism report

Whilst we have commenced the Regional Workforce Attraction, Development & Retention Action Plan for the Legatus Group LGAs in collaboration with Torrens University Australia.

Direct support has been provided to successful grant applications for the region:

- 2021 SLRP grants resulting in over \$3.8m for local roads.
- Resilient Coastal Ecosystems for Environment and Tourism works in coastal areas adjacent to the Walk the Yorke trail with just under \$1m awarded as part of a \$1.6m, 3-year project.

Current grant applications that the Legatus Group are involved with are:

- Pilot Organics Processing Plant at Peterborough
- Carbon Offsetting for Local Government
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management with Constructed Floating Wetland Systems
- Caravan / RV Dump Point Project
- LG Career Pathways & Workforce Toolkit for Regional SA Councils

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner and it was pleasing to see its head office open in Roseworthy and one of the nodes in Orroroo.

Roadworks on National and State Highways continues to progress whilst the Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan.

There has been significant support for equity associated with the Special Local Roads Program funding and we look forward to positive outcomes especially for the Yorke Peninsula Council application in the upcoming announcements.

The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

Whilst not relevant to all member councils the Assessment on Bridge and Culverts report is a valuable step in identifying the regions priorities.

The release of the Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026 has been of major interest to members in the area of waste and recycling. Local Government needs to work cooperatively with the SA Government including both Green Industries SA and the EPA in making a significant contribution to positive reforms currently taking place in South Australia.

The South Australian Government released the South Australia's Waste Strategy 2020-25, showing that Regional Waste Management Plans are to be in place for all SA regional local government areas and/or regional city clusters by 2023. The Plans are required to set regionally appropriate and progressive waste diversion targets. The 20-Year State Infrastructure Strategy identifies opportunities for development in regional areas, including in investment in:

- equipment and facilities for waste compaction and bulk hauling to reduce costs of transporting waste to end markets;
- expanding or developing commercial composting organics from MSW and industries such as vineyards, orchards and other agriculture; and
- developing high-value organics products.

In March 2021, the South Australian Regional Organisation of Councils through the Legatus Group released a Report on Waste Management Infrastructure for South Australian Regional Councils to assist with future actions regarding Waste Management for Regional Local Governments in SA.

Through our partnerships with the University sector, we have released in 2021 reports on:

- Making and Using Organic Compost
- Implementing the Circular Economy in SA
- A supply chain analysis of the circular economy in regional South Australia

The Legatus Group has identified a series of targeted projects that leverage advocacy and collaboration activities to deliver targeted outcomes for the region through the Legatus Group Waste and Resource Recovery Strategy 2021-2026 and its Action Plan.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board.

The region has been proactive in supporting the challenges of our changing environment through the development of the Sector Agreement for the Climate Change Adaptation Plan and we now have the Barossa Light Adelaide Plains councils incorporated into this plan. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee and staged a number of webinars, workshops and forums.

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups. The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity the CEO and staff's efforts to support other regional councils through their roles.

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

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

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

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2023, staging of a successful SA conference, developing an online training program and assisting with the reforms being developed by the LGA CWMS Committee.

It was noticeable that there was a reduced attendance by the State Government Members of Parliament and our Federal Member although the Hon Geoff Brock MP is an exception and is a regular attendee.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien and Rodney Reid for your roles as Deputy Chairs, Mayors Bill O'Brien and Peter Matthey as our SAROC representatives and Mayor Kathy Bowman as Chair of our Audit and Risk Management Committee.

I note that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government continue to be well received. The organisations



positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues.

These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the goals and directions of the board.

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

Mayor Phillip Heaslip

Chairman Legatus Group

#### **CEO Report – Mr Simon Millcock**

Firstly, I would like to acknowledge the support provided to me by the Chair Mayor Phillip Heaslip and Deputy Chairs Mayor Rodney Reid and Bill O'Brien, Board, CEOs, Committees, Regional Partners and the Legatus Group staff for the past year.

This year saw the scaling back on some of project work with a focus on a more consolidated approach by the board to reflect the strategic priorities whilst continuing to support state-wide, regional and subregional programs and research.

This was made possible by the boards continued approach to reducing their reserves and utilising the carry over and grant funding from the LGA Regional Capacity Building Allocations.

We were not as successful with grant applications compared to recent years but all contracts for grants and projects have been acquitted and reported on accordingly. In last year's annual report, I outlined consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants. This has now included the closure of the Legatus Group Office and its associated costs. Whilst the financial services have seen a significant increase as we moved away from member councils providing this service at a reduced rate.

\$103,927 was generated from other income streams and council contributions were \$170,400. As such 62% of the Legatus Group's income came from its membership fees. The 15-member council contributions during the previous five years had been on average around 26% of the Legatus Group Income. Individually members contributions to the overall income were 4% and is significantly lower than other Regional LGAs.

The result is that the Legatus Group is in a sound financial position to cover its forthcoming liabilities and this is reflected in the 2022 – 2023 business plan and budget. The board has noted that the current use of reserves to fund some administration costs beyond June 2023 is not sustainable and that this is to be addressed in the coming year.

Due to the APR.Intern program no longer being accessible there was a reduction in the level of funding available for cost effective research although the partnerships with the Universities have continued to add value to our programs.

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

Employment numbers were reduced this year to a part time Project Manager Dr Paul Chapman (partly funded through the LGA CWMS Managament Committee). The board supported having a part time administration officer and after the initial contract fell through, we were able to contract Tracey Rains who commence in November 2021. This caused some reduced level of productivity but has now provided beneficial outcomes with Tracey having been in place for several months.

A significant amount of time was provided on the review of the Legatus Group Strategic Plan which is currently with Councils for their consideration whilst the Charter updates are also with member councils and these are reflective of the current thinking of the board.

Following a variation to the format for the Legatus Regional Management Group (CEOs) they have taken on a forum style approach as opposed to a meeting style.

In collaboration with the LGA this year saw a large commitment of my time in progressing the advocacy on Rating Equity through initially the Legatus Group then SA Regional Organisation of Councils and the LGA Board.

My representation includes as a member of the Yorke Mid North Alliance, LGA Regional CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

I provided a regional voice to help support the local government sector in the following areas:

- Local Govt Grants Network Best Practice Grants Guide
- Judge for the Local Government Information Technology SA Incorporated Awards
- Creative Industries Think Tank
- SA Volunteer Conference and Regional Network

The Legatus Group Website was updated and a bi monthly CEO Newsletter developed along with increased publication on social media to keep members and partners informed. The following were delivered and or published and they flow on from previous projects and report.

#### Waste

- Legatus Group Waste and Resources Recovery Strategy and Action Plan
- Implementing the Circular Economy in SA research paper
- A supply chain analysis of the Circular Economy in Regional South Australia
- 3 videos featuring volunteer based recycling projects in the Barossa Valley and Clare and Gilbert Valleys
- Endorsement of the content for 9 CWMS on-line training videos

#### Roads / Transport

- SA Regional Road Priority Report
- Bridge Deficiency Report
- Legatus Group Road Deficiency Action Plan 2022 Minor Update

#### Community / Tourism

- SA Film Corp publication featuring 9 of the member councils as Film Friendly Councils from the Flinders Ranges, Southern Flinders and Yorke Peninsula regions

- Brighter Futures Storytelling / Podcasts featuring 7 communities across the Southern Flinders Ranges
- Partner with the Opening the Door to Nature – accessible tourism project to be delivered across the region in 2022/2023
- Inclusive and Accessible Tourism Experiences Yorke Peninsula report
- Remarkable South Flinders Ranges Tourism Alliance report

An update on the Wellbeing Gap Analysis was completed in June 2022 and this has been used as the basis for the joint approach to the Minister for Health by local MPs, Lifeline and Legatus Group for increased resources in the centralised model for mental health.

Following a workshop to identify business systems for member councils and with some seed funding the project Handling Customer Request Processes was developed by the Port Pirie Regional Council with several member councils involved.

The Local Govt Workforce research project with Torrens University commenced and a final report is due in September 2022.

I would like to sincerely thank the support I received from Paul Chapman, Tracey Rains and Colin Davies. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

#### **Chair Legatus Group Audit and Risk Committee – Mayor Kathy Bowman**

This is a summary of activities undertaken, and recommendations made during 2021-2022.

The committee met on 4 occasions with 2 special meetings which is accordance with the Charter with the following attendance.

Date	No of Members Attending
24 August 2021	4
30 August 2021(Special Meeting)	3
22 November 2021	4
30 November 2021(Special Meeting)	5
1 March 2022	5
24 May 2022	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	3
Mayor Rodney Reid	6



Peter Ackland	4
Colin Byles	6
Ian McDonald	6

The following table sets out the principal issues addressed by the Committee for 2021-2022 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 21/22 financial year.
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of work plan, internal controls	<ol style="list-style-type: none"> <li>1. Work planned maintained and adoption of recommendations by Auditor re policies.</li> <li>2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board.</li> <li>3. Assisted with and provided recommendations re the provision of Financial Management Services.</li> </ol>
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter and supported the development of workshop to review the updated charter and its subsequent recommendation to distribute the revised charter to the board for their consideration.
Business, Budget and Strategic Plan	<ol style="list-style-type: none"> <li>1. Noted the development of the 2021-2022 business plan and budget and its quarterly updates.</li> <li>2. Noted and supported the development of a workshop for updating the Legatus Group Strategic Plan and provided input to the review.</li> </ol>
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on the levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee

CENTRAL LOCAL GOVERNMENT  
REGION of SA  
trading as



Annual Financial  
Statements

For the financial year

1 July 2021 – 30 June 2022

## LEGATUS GROUP

### General Purpose Financial Reports for the year ended 30 June 2022

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<b>Audit Report - Internal Controls</b>	
<b>Group Certificate of Audit Independence</b>	
<b>Audit Certificate of Audit Independence</b>	



## LEGATUS GROUP

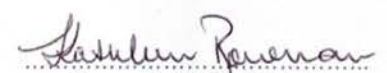
### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

#### CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Group's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Group's accounting and other records.

  
Simon Francis MILLCOCK  
CHIEF EXECUTIVE OFFICER

  
Mayor Kathie BOWMAN  
CHAIR, Audit & Risk Management  
Committee

Date: 9 SEPT 2022.

**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>INCOME</b>			
Council Contributions	2	170,400	177,525
Grants, subsidies and contributions	2	93,783	333,151
Investment income	2	7,032	8,188
Reimbursements	2	-	75,400
Other income	2	3,108	15,279
<b>Total Income</b>		<b>274,323</b>	<b>609,543</b>
<b>EXPENSES</b>			
Employee costs	3	263,171	352,082
Materials, contracts & other expenses	3	305,395	555,477
Depreciation, amortisation & impairment	3	7,209	5,489
<b>Total Expenses</b>		<b>575,775</b>	<b>913,048</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(301,453)</b>	<b>(303,505)</b>
Other Comprehensive Income		-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>(301,453)</b>	<b>(303,505)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(301,453)</b>	<b>(303,505)</b>

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

**LEGATUS GROUP**

**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2022

		2022	2021
	Notes	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	657,733	929,918
Trade & other receivables	4	<u>2,152</u>	<u>39,970</u>
<b>Total Current Assets</b>		<u>659,885</u>	<u>969,888</u>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	5	<u>13,872</u>	<u>19,361</u>
<b>Total Non-current Assets</b>		<u>13,872</u>	<u>19,361</u>
<b>Total Assets</b>		<u>673,757</u>	<u>989,249</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	6	15,037	37,162
Provisions	6	<u>23,881</u>	<u>19,350</u>
<b>Total Current Liabilities</b>		<u>38,918</u>	<u>56,512</u>
<b>Non-current Liabilities</b>			
Provisions	6	<u>15,667</u>	<u>12,113</u>
<b>Total Non-current Liabilities</b>		<u>15,667</u>	<u>12,113</u>
<b>Total Liabilities</b>		<u>54,585</u>	<u>68,625</u>
<b>NET ASSETS</b>		<u>619,172</u>	<u>920,624</u>
<b>EQUITY</b>			
Accumulated Surplus		349,402	650,854
Other Reserves	7	<u>269,770</u>	<u>269,770</u>
<b>TOTAL EQUITY</b>		<u>619,172</u>	<u>920,624</u>

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



## LEGATUS GROUP

### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2022

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2022	Notes	\$	\$	\$
Balance at end of previous reporting period		650,854	269,770	920,624
Net Surplus / (Deficit) for Year		(301,453)	-	(301,453)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
<b>Balance at end of period</b>		<b>349,402</b>	<b>269,770</b>	<b>619,172</b>
2021				
Balance at end of previous reporting period		704,359	519,770	1,224,129
Restated opening balance		704,359	519,770	1,224,129
Net Surplus / (Deficit) for Year		(303,505)	-	(303,505)
Other Comprehensive Income				
Transfers between reserves	7	250,000	(250,000)	-
<b>Balance at end of period</b>		<b>650,854</b>	<b>269,770</b>	<b>920,624</b>

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

## LEGATUS GROUP

### STATEMENT OF CASH FLOWS for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Council Contributions		170,400	177,525
Investment receipts		7,032	8,188
Grants utilised for operating purposes		131,599	387,027
Reimbursements		-	75,400
Other revenues		3,108	15,279
<u>Payments</u>			
Employee costs		(255,086)	(338,002)
Materials, contracts & other expenses		(327,520)	(653,504)
<b>Net Cash provided by (or used in) Operating Activities</b>	8	<b>(270,467)</b>	<b>(328,087)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(1,720)	-
Purchase of investment property		-	-
Net purchase of investment securities		-	-
Development of real estate for sale		-	-
Loans made to community groups		-	-
Capital contributed to equity accounted Council businesses		-	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(1,720)</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		-	-
Repayment of finance lease liabilities		-	-
Repayment of aged care facility deposits		-	-
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(272,187)</b>	<b>(328,087)</b>
Cash & cash equivalents at beginning of period	8	<u>929,919</u>	<u>1,258,006</u>
<b>Cash &amp; cash equivalents at end of period</b>	8	<b><u>657,733</u></b>	<b><u>929,919</u></b>

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

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

#### 1. Basis of Preparation

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

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

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

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

#### 1.1 Historical Cost Convention

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

#### 1.2 The Local Government Reporting Entity

The Legatus Group ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the *Local Government Act 1999*.

The Constituent Councils are:

- |                                      |  |
|--------------------------------------|--|
| 1. The Barossa Council               | 2. District Council of Mount Remarkable  |
| 3. Barunga West Council              | 4. Northern Areas Council                |
| 5. Clare and Gilbert Valleys Council | 6. District Council of Orreroo/Carrieton |
| 7. Copper Coast Council              | 8. District Council of Peterborough      |
| 9. The Flinders Ranges Council       | 10. Port Pirie Regional Council          |
| 11. Regional Council of Goyder       | 12. Wakefield Regional Council           |
| 13. Light Regional Council           | 14. Yorke Peninsula Council, and         |
| 15. Adelaide Plains Council.         |  |

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

#### 1.3 Income recognition

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

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



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 1.4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables for generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 10.

#### 1.5 Vehicles & Contents

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

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

Contents	\$2,000
Motor Vehicles	\$5,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Group, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown below.

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

#### 1.6 Payables

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

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

#### 1.7 Employee Benefits

##### Salaries, Wages & Compensated Absences

The Group has 2 FTE employees as at the 30 June 2022, a Chief Executive Officer, a part-time Project Officer and a part-time Admin Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government 10 year bond rates.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

#### 1.8 Superannuation

The Group contributes the statutory 10.0% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 10.5% for the 2022-23 financial year.

#### 1.9 GST Implications

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

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

#### 1.10 Leases

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

#### 1.11 New Accounting Standards

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

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2022 reporting period and have not been used in preparing these reports.

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

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

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

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

AASB 17 Insurance Contracts

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

#### 1.12 Economic Dependencies

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

#### 1.13 Disclaimer

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

#### 1.14 Comparative Information

During the financial year, the Group has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Group.

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 2 - INCOME

	2022 \$	2021 \$
<b>COUNCIL CONTRIBUTIONS</b>		
<u>General Contribution</u>	<u>170,400</u>	<u>177,525</u>
	<u>170,400</u>	<u>177,525</u>
<b>INVESTMENT INCOME</b>		
Interest on investments		
Local Government Finance Authority	7,032	8,185
Banks	-	3
	<u>7,032</u>	<u>8,188</u>
<b>REIMBURSEMENTS</b>		
- for Internships	-	75,400
	<u>-</u>	<u>75,400</u>
<b>OTHER INCOME</b>		
Conference Registrations & Sponsorship	3,108	15,279
	<u>3,108</u>	<u>15,279</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Waste Management	-	60,000
CWMS	28,000	61,000
Coastal Management	-	140,000
Research & Development	-	26,000
Regional Capacity	42,783	-
SA Road Funding	15,000	-
NRM - - Landscape Priority	8,000	-
Sundry	-	46,151
	<u>93,783</u>	<u>333,151</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
<b>Sources of grants</b>		
State government	8,000	174,000
LGA	85,783	159,151
	<u>93,783</u>	<u>333,151</u>



## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 3 - EXPENSES

	2022 \$	2021 \$
<b>EMPLOYEE COSTS</b>		
Salaries and Wages	198,882	281,829
Employee leave expense	31,768	33,226
Superannuation	22,064	28,510
Workers' Compensation Insurance	4,232	2,012
Professional Development	127	400
FBT	6,098	6,106
<b>Total Operating Employee Costs</b>	<b>263,171</b>	<b>352,082</b>
 <b>Total Number of Employees</b>	 <b>2.0</b>	 <b>1.4</b>
<i>(Full time equivalent at end of reporting period)</i>		
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,338	2,238
Subtotal - Prescribed Expenses	2,338	2,238
<u>Other Materials, Contracts &amp; Expenses</u>		
Contractors & Consultants	241,380	461,067
Legal Expenses	80	-
Unleaded Fuel	4,075	3,053
Other Motor Vehicle Costs	2,752	2,754
Members Allowances & Support	4,125	5,500
Meetings & Conferences	4,807	23,692
Insurance	8,921	7,980
Rental - Premises	9,603	9,442
Advertising	704	3,905
Accommodation	1,932	3,587
Airfares, Taxi Fares & Parking	263	2,790
Travel - Reimbursement	1,124	2,086
Catering & Meals	7,372	17,142
Telephone & Internet	3,871	5,797
IT & Web	10,963	-
Postage/Stationery	784	594
Sundry	300	3,849
Subtotal - Other Materials, Contracts & Expenses	303,057	553,239
	<b>305,395</b>	<b>555,477</b>
 <b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Motor Vehicle	5,489	5,489
Contents	1,720	-
	<b>7,209</b>	<b>5,489</b>

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 4 - CURRENT ASSETS

##### CASH & EQUIVALENT ASSETS

Cash at Bank	12,324	91,271
Deposits at Call	645,409	838,647
	<u>657,733</u>	<u>929,918</u>

##### TRADE & OTHER RECEIVABLES

Accrued Revenues	495	224
Debtors - General	-	39,270
GST / FBT Recoupment	1,657	476
	<u>2,152</u>	<u>39,970</u>

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2021 \$				2022 \$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	28,967	(9,606)	19,361	-	28,967	(15,095)	13,872
Contents	-	3,948	(3,948)	-	-	3,678	(3,678)	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872
<i>Comparatives</i>	-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361

		CARRYING AMOUNT MOVEMENTS DURING YEAR								2022
2021		\$								\$
		Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
CARRYING AMOUNT		New/Upgrade	Renewals				In	Out		
	19,361	-	-	-	(5,489)	-	-	-	-	13,872
	-	1,720	-	-	(1,720)	-	-	-	-	-
	19,361	1,720	-	-	(7,209)	-	-	-	-	13,872
	24,850	-	-	-	(5,489)	-	-	-	-	19,361



## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 6 - LIABILITIES

	2022		2021	
	\$		\$	
	Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>				
Goods & Services	2,205	-	32,740	-
Payments received in advance	7,500	-	-	-
Accrued expenses - employee entitlements	4,082	-	2,160	-
Accrued expenses - other	1,250	-	1,759	-
GST & PAYG	-	-	503	-
	<b>15,037</b>	<b>-</b>	<b>37,162</b>	<b>-</b>
<b>PROVISIONS</b>				
Employee entitlements - Annual Leave	23,881	-	19,350	-
Employee entitlements - Long Service Leave	-	15,667	-	12,113
Future reinstatement / restoration, etc				
Other				
	<b>23,881</b>	<b>15,667</b>	<b>19,350</b>	<b>12,113</b>

#### Note 7 - RESERVES

	1/7/2021	Transfers to Reserve	Transfers from Reserve	30/6/2022
<b>OTHER RESERVES</b>				
General Reserve	269,770	-	-	<b>269,770</b>
<b>TOTAL OTHER RESERVES</b>	<b>269,770</b>	<b>-</b>		<b>269,770</b>
<i>Comparatives</i>	<i>519,770</i>		<i>(250,000 )</i>	<i>269,770</i>

#### PURPOSES OF RESERVES

##### Other Reserves

*This reserve was established to provide for one year of basic operation (employee costs, vehicle costs, insurance, materials), should no revenue be received.*

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

##### (a) Reconciliation of Cash

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

	Notes	2022 \$	2021 \$
Total cash & equivalent assets	4	<b>657,733</b>	929,918
Balances per Cash Flow Statement		<b>657,733</b>	929,918

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

Net Surplus (Deficit)	<b>(301,453)</b>	<b>(303,505)</b>
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<b>7,209</b>	<b>5,489</b>
Net increase (decrease) in unpaid employee benefits	<b>8,085</b>	<b>14,080</b>
	<b>(286,159)</b>	<b>(283,936)</b>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	<b>37,818</b>	<b>53,875</b>
Net increase (decrease) in trade & other payables	<b>(22,125)</b>	<b>(98,027)</b>
Net increase (decrease) in other liabilities	<b>-</b>	<b>-</b>
<b>Net Cash provided by (or used in) operations</b>	<b>(270,466)</b>	<b>(328,088)</b>

##### (c) Non-Cash Financing and Investing Activities

##### (d) Financing Arrangements

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

Corporate Credit Cards	<b>1,000</b>	1,000
------------------------	--------------	-------

#### Note 9 - FUNCTIONS

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

- 1 Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P003 - Regional Waste Management
- 4 P005 - Natural resources Management
- 5 P007 - LGA R&D projects
- 6 P009 - CWMS & Climate Change Co-ordinator
- 7 P017 - Waste Management Composting
- 8 P019 - Coastal Adaptation
- 9 P022 - Roads & Transport
- 10 P027 - Community Capacity Building
- 11 P028 - Regional Capacity Building
- 12 P029 - LGA R&D Projects
- 13 P032 - Sustainability Hub
- 14 P031 - Digital Maturity Index
- 15 P034 - N&Y Coastal Management Action Plan
- 16 P036 - LGA - R&D Regional Youth Volunteering
- 17 P037 - Creative Industries Project
- 18 P038 - Regional Waste Strategy
- 19 P040 - Disability Inclusion Action Plan
- 20 P042 - Drought Wellbeing Project
- 21 P043 - Stormwater Harvesting Trial
- 22 P044 - IT Data Gathering & Digital Research
- 23 P045 - Aboriginal Engagement Committee

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

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 10 - FINANCIAL INSTRUMENTS

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

##### Accounting Policies - Recognised Financial Instruments

**Bank, Deposits at Call, Short Term Deposits** **Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 1.05% as at 30 June 2022

**Carrying amount:** approximates fair value due to the short term to maturity.

**Receivables - Trade & other debtors**

**Accounting Policy:** Carried at nominal value.

**Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.

**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 Group.

**Terms & conditions:** Liabilities are normally settled on 30 day terms.

**Carrying amount:** approximates fair value.

##### Liquidity Analysis

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	657,733	-	-	657,733	657,733
Receivables	2,152	-	-	2,152	2,152
Other Financial Assets	-	-	-	-	-
<b>Total</b>	<b>659,885</b>	<b>-</b>	<b>-</b>	<b>659,885</b>	<b>659,885</b>
<b>Financial Liabilities</b>					
Payables	1,250	-	-	1,250	1,250
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
<b>Total</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>1,250</b>	<b>1,250</b>

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
Other Financial Assets	-	-	-	-	-
<b>Total</b>	<b>969,888</b>	<b>-</b>	<b>-</b>	<b>969,888</b>	<b>969,888</b>
<b>Financial Liabilities</b>					
Payables	35,002	-	-	35,002	35,002
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
<b>Total</b>	<b>35,002</b>	<b>-</b>	<b>-</b>	<b>35,002</b>	<b>35,002</b>

##### Net Fair Value

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

##### Risk Exposures

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

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

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

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



## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 11 - FINANCIAL INDICATORS

	2022	2021	2020
--	------	------	------

These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

#### Operating Surplus Ratio

<u>Operating Surplus</u>	(109.9%)	(49.8%)	31.2%
Total Operating Income			

*This ratio expresses the operating surplus as a percentage of total operating revenue.*

#### Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(221%)	(148%)	(165%)
Total Operating Income			

*Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.*

#### Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	0%	305%
Depreciation Expenditure			

*Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.*

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 12 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2022 \$	2021 \$
Income	274,323	609,543
Expenses	(575,775)	(913,048)
<b>Operating Surplus / (Deficit)</b>	<b>(301,453)</b>	<b>(303,505)</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	7,209	5,489
Proceeds from Sale of Replaced Assets	-	-
	<b>7,209</b>	<b>5,489</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(1,720)	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	-	-
	<b>(1,720)</b>	<b>-</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(295,964)</b>	<b>(298,016)</b>

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 13 - RELATED PARTY DISCLOSURES

##### KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 1 person was paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	158,801	154,050
Member Allowance	4,125	5,500
Post-employment benefits	15,880	14,635
FBT	6,098	6,106
<b>TOTAL</b>	<b>184,904</b>	<b>180,291</b>

The Group received the following amounts in total:

	2022	2021
	\$	\$
Contributions for fringe benefits tax purposes	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

##### PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

##### OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).

	Received 2022 \$	Outstanding 2022 \$
The Barossa Council	12,496	-
Barunga West Council	12,496	-
Clare and Gilbert Valleys Council	12,496	-
Copper Coast Council	12,496	-
The Flinders Ranges Council	12,496	-
Regional Council of Goyder	12,496	-
Light Regional Council	12,496	-
Adelaide Plains Council	12,496	-
District Council of Mount Remarkable	12,496	-
Northern Areas Council	12,496	-
District Council of Orroroo / Carrieton	12,496	-
District Council of Peterborough	12,496	-
Port Pirie Regional Council	12,496	-
Wakefield Regional Council	12,496	-
Yorke Peninsula Council	12,496	-
<b>TOTAL</b>	<b>187,440</b>	<b>-</b>

##### Description of Services provided to all Related Parties above:

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

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



## **LEGATUS GROUP**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022**

#### **Note 14 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION**

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2022.

#### **Note 15 - EVENTS OCCURRING AFTER REPORTING DATE**

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.


## LEGATUS GROUP

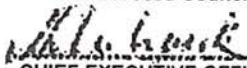
### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022


#### CERTIFICATION OF AUDITOR INDEPENDENCE


To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Legatus Group for the year ended 30 June 2022, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

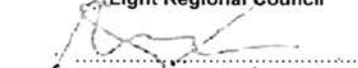
This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

  
CHIEF EXECUTIVE OFFICER  
The Barossa Council

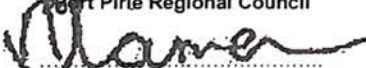
  
CHIEF EXECUTIVE OFFICER  
Clare & Gilbert Valleys Council

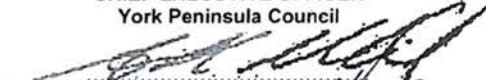
  
CHIEF EXECUTIVE OFFICER  
The Flinders Ranges Council

  
CHIEF EXECUTIVE OFFICER  
Light Regional Council


  
CHIEF EXECUTIVE OFFICER  
District Council of Mount Remarkable

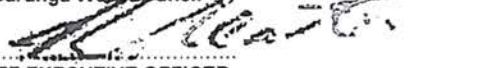
  
CHIEF EXECUTIVE OFFICER  
Port Pirie Regional Council


  
CHIEF EXECUTIVE OFFICER  
York Peninsula Council

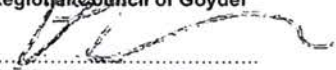
  
CHIEF EXECUTIVE OFFICER  
Wakefield Regional Council

  
CHIEF EXECUTIVE OFFICER  
Legatus Group

  
CHIEF EXECUTIVE OFFICER  
Barunga West Council

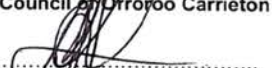
  
CHIEF EXECUTIVE OFFICER  
Copper Coast Council

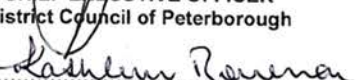
  
CHIEF EXECUTIVE OFFICER  
Regional Council of Goyder

  
CHIEF EXECUTIVE OFFICER  
Adelaide Plains Council

  
ACTING CHIEF EXECUTIVE OFFICER  
Northern Areas Council

  
CHIEF EXECUTIVE OFFICER  
District Council of Orroroo Carrieton

  
CHIEF EXECUTIVE OFFICER  
District Council of Peterborough

  
CHAIR, Legatus Group  
Audit & Risk Management Committee

  
CHAIR  
Legatus Group

Date: 9 SEPT 2022





# APPENDIX 3

## Gawler River Floodplain Management Authority Annual Report 2021/2022







*The Barossa Council*

# ANNUAL REPORT 2021-22

## Gawler River Floodplain Management Authority

Constituent Councils:

*Adelaide Hills Council*

*Adelaide Plains Council*

*The Barossa Council*

*Town of Gawler*

*Light Regional Council*

*City of Playford*

**Gawler**



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1. Chair Report	3
2. Gawler River Floodplain Management Authority (GRFMA)	4
3. Governance	5
4. Evaluation of Performance Against the Business Plan	11
5. Financial Statements 2020-21	16



## Acting Chairperson Foreword

The Gawler River Floodplain Management Authority (GRFMA) has heavily advanced a suite of projects and programs throughout the reporting period and, as Acting Chairperson, it is my pleasure to acknowledge the outputs and achievements of the Board through this year's foreword.

Recent flooding events on our nation's eastern seaboard serve to reinforce the importance of investing time, money and resources into flood preparedness and flood mitigation. While the Gawler River has not experienced a flood event since October 2016, we are only too aware that our next flood event may be just a winter away and planning for the inevitable rains that will fall within the catchment has been high on the Board's agenda yet again in 2021/2022.

The GRFMA subsidiary has yet again provided the vehicle for collaborative engagement amongst the six constituent councils over the reporting period and enabled productive engagement with state and federal government agencies and other key stakeholders on a raft of platforms.

Of the significant achievements, I glean upon and report the following:

- Adoption of the inaugural GRFMA Strategic Plan for 2021-2026
- Progression of the Stormwater Management Plan
- Major maintenance of the Bruce Eastick North Para Flood Mitigation Dam
- Advancement of GRFMA Charter Review II (cost contributions model)
- Engagement with State Government on the Gawler River Flood Mitigation Business Case

Suffice to say, it has been a busy yet rewarding period for the Board.

As Acting Chairperson, I take this opportunity to acknowledge the work of our Chairperson, Ian Baldwin (who at the time of preparing the Annual Report was on some well-deserved leave) and our Executive Officer, David Hitchcock. Both Ian and David have served the subsidiary extremely well yet again and I thank them for their contributions to the activities of the Board.

I also wish to acknowledge the valuable contributions of all Board Members and Committee Members throughout the period, including those who have recently retired from the Board in Sam Dlena and Gary Mavrinac; all our members' contributions have again been highly valued and greatly appreciated.

I commend the 2021/2022 Annual Report to you.

**Mr James Miller, Acting Chair, Gawler River Floodplain Management Authority**

## Gawler River Floodplain Management Authority (GRFMA)

### The Gawler River

The Gawler River is formed by the confluence of the North Para and South Para in the town of Gawler and is located in the Adelaide Plains district of South Australia. The district surrounding the river produces cereal crops and sheep for both meat and wool, as well as market gardens, almond orchards and vineyards. The farm gate output of the Gawler River Floodplain horticultural areas is estimated to be at least \$225 million.

### Purpose of the GRFMA

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.



The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.

The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- to raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- to provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;
- to advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- to facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- to provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.



## Governance

### The Board

The Authority is governed by the Board of management. The Board comprises of

- one independent person, who is not an officer, employee, or elected member of a constituent council, to be appointed as the Chairperson of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six constituent councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each constituent council



The Members of the Board are:

<b>Council</b>	<b>Board Members</b>	<b>Deputy Board Members</b>
<b>Chairperson &amp; Independent Member</b>	Mr Ian Baldwin	
<b>Adelaide Hills Council</b>	Cr Malcolm Herrmann Mr Ashley Curtis	Cr Pauline Gill
<b>Adelaide Plains Council</b>	Cr Terry-Anne Keen Mr James Miller	Cr John Lush Ms Sheree Schenk
<b>The Barossa Council</b>	Mayor Bim Lange Mr Gary Mavrinac (resigned 30/6/22)	Cr Russell Johnstone
<b>Town of Gawler</b>	Cr Paul Koch Mr Sam Dilena (resigned 16/6/22)	Cr Nathan Shanks Vacant
<b>Light Regional Council</b>	Cr William Close Mr Brian Carr	Mr Andrew Philpott
<b>City of Playford</b>	Cr Agapios (Peter) Rentoulis Mr Greg Pattinson	Cr Clinton Marsh

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months. A special meeting of the Board may be held at any time and may be called at the request of the Chairperson or at the written request of six members of the Board representing all the Constituent Councils.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am: excepting December which is held on the second Thursday. Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and two Special Board Meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 19 August 2021 – Town of Gawler
- Thursday 21 October 2021 – Adelaide Plains Council
- Thursday 9 December 2021 – City of Playford
- Thursday 17 February 2022 – Light Regional Council
- Thursday 14 April 2022 – Adelaide Hills Council
- Thursday 16 June 2022 – The Barossa Council

One Special Board Meeting:

- Monday 27 September 2021 – City of Playford

### Technical Assessment Panel

A Technical Assessment Panel has been appointed to support the decision-making processes of the Board with delegated powers to provide advice and manage the technical aspects of the design, assessment, and construction of the various parts of the Scheme.

The Members of the Panel are:

- Mr Ian Baldwin, Independent Chair
- Ms Ingrid Franssen, Manager Flood Management, DEWNR
- Vacant, Principal Engineer Dams, SA Water
- Council representative – Vacant following resignation of Matt Elding, The Barossa Council
- Mr Braden Austin, Playford Council
- Mr David Hitchcock, Executive Officer

Three meetings of the Panel were held during the year

- Monday 5 July 2021
- Wednesday 11 August 2021
- Wednesday 1 September 2021

Email out of session consideration was also undertaken to consider proposed repairs to the Lower Level Outlet Pipe and Baffle Block replacement at the Bruce Eastick North Para Flood Mitigation Dam.

### Audit Committee

An Audit Committee has been appointed to review:

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

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

- Thursday 12 August 2021
- Tuesday 23 November 2021
- Monday 7 February 2022
- Wednesday 1 June 2022

The members of the Committee are:

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

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

### **Executive Officer**

Mr David Hitchcock has been appointed Executive Officer on a contract basis (part time) to 31 December 2023.

### **External Auditor**

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

### **GRFMA Policies**

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

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

The purpose of the policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.



## Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters to be considered under Section 90 of the Local Government Act 1999.

No Freedom of Information requests were received during the year.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	89	7		7	8
Technical Assessment Panel	17	3		0	100
Audit Committee	10	0		0	0

## Key Strategic Initiatives 2022

### Progressing the Gawler River Stormwater Management Plan

In 2021 the GRFMA (including its Constituent Councils), in partnership with the Stormwater Management Authority of South Australia, the Green Adelaide Board and the Northern and Yorke Landscape Boards and the Department for Environment and Water initiated a project to develop a stormwater management plan (SMP) for the Gawler River.

Stormwater management plans are strategic plans which should provide for the management of stormwater in an integrated and holistic way. They:

- Identify issues, risks and opportunities relating to stormwater management in a catchment.
- Outline the functions and responsibilities of all stakeholders involved in stormwater management, including Local Government authorities and State Government agencies.
- Set objectives for the protection and enhancement of the economic, environmental, social and cultural values in a catchment (as they relate to stormwater quality, water security and flood hazard).

- Identify and prioritise investments and initiatives that contribute to achievement of these objectives and address stormwater issues in a considered and coordinated manner.
- Outline a plan for implementation of the prioritised investments and initiatives.

Development of the plan has progressed throughout 2021-2022 with anticipated completion by the end of September 2022.

#### Strategic Plan

As a requirement of the Charter Review the GRFMA has now established the inaugural Strategic Plan 2021-2026. The plan consists of a 5-year Strategic Plan (2026) and identifies relevant longer term strategic issues to 2036.

The plan has established 3 key themes.

*Theme 1: Design, build, and maintain physical flood mitigation infrastructure*

*Objective: To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance.*

*Theme 2: Develop and evolve key relationships*

*Objective: To maintain key relationships that are most important to the Authority achieving its purpose.*

*Theme 3: Ensure good governance and ongoing financial sustainability*

*Objective: To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term.*

#### Bruce Eastick North Para Flood Mitigation Dam (BENPFM) Maintenance

The BENPFM dam was designed as a dry detention basin to provide attenuation during flooding events. The dam attenuates high rainfall flows from the North Para by temporarily storing floodwater and then managing flow volume (downstream) through the dam.

A significant body of maintenance work was undertaken on the dam in early 2022.

This included draining and desludging the stilling basin, new internal coating of the Lower-level outlet pipe, which manages water through the dam, and replacement of four baffle blocks that had been previously dislodged from the basin floor.

Works undertaken ensures the dam is maintained in good condition and continues to operate at required services standards.

## Evaluation of Performance Against the Business Plan

### Part A: Funding

Performance Targets:	Timings:	To be measured by:	Actual Achievements:
Grant Claims	At all times	Lodge claims monthly for the payment of Commonwealth and State Government Grants.	<input checked="" type="checkbox"/> <b>Claims lodged according to grant conditions</b>
Maintain positive Cash Flow	At all times	Positive bank account balances at all times.	<input checked="" type="checkbox"/> <b>Positive cash flow maintained</b>

### Part B: Proposed Flood Mitigation Scheme Works

Gawler River Flood Mitigation Scheme	
One	What will the Mark Two Scheme Include? (Note these steps may occur concurrently and not necessarily in the following order)
Two	Reconfirm with the Constituent Councils that a 1 in 100-year level of protection is the protection standard that is to be pursued in the development of the Gawler River Flood Mitigation Scheme - Mark Two Strategy. N.B. The protection standard does not guarantee full protection for all flood events. <b><i>The Findings Report 2016 advised the 1 in 100 ARI event is considered to be the minimum desirable level of flood protection for new development as well as for much of the existing floodplain development. GRFMA Strategic Plan Priority action 1.2 - Review, with Constituent Councils and stakeholders, design standards for infrastructure works including costs and benefits. The Findings Report 2016 advised enlarging the existing Bruce Eastick North Para Flood Mitigation Dam on the North Para offers the greatest level of protection with least impacts and is rated as the most favoured structural mitigation option. This option deferred pending completion of the Gawler River Storm Water Management Plan. Noting feasibility of raising the height of the Bruce Eastick Dam is still a strategic consideration. GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.</i></b>

### Gawler River Flood Mitigation Scheme

- |       |   |
|-------|---|
| Three | The Gawler River Floodplain Mapping Model should be maintained as the reference tool to demonstrate the level of flood protection and validity of design of land proposed for development as part of the approval process. To achieve this, the model should be upgraded to include recent works such as the Northern Expressway works and the additional floodplain mapping completed as part of the Light River Templers Creek Salt Creek Mapping Study by the Adelaide Plains Council. <b>Completed.</b>   |
| Four  | To further develop the preliminary assessment of possible local area levees prepared in the 2008 Gawler River Floodplain Mapping Study at Gawler, Angle Vale and Two Wells and develop a levee strategy for Virginia to a robust design standard with a staging plan. Undertake a cost benefit study for each stage of the plan. <b>Will be a consideration of the Gawler River Stormwater Management Plan 2022.</b>  |
| Five  | Establish a protocol with the Floodplain Councils that where development of land in areas identified as 'at risk of flooding' is planned to proceed by the implementation of a local area levee that mapping of the proposed levees on the Gawler River Floodplain Mapping Study Model will be required. <u>GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.</u>  |
| Six   | Maintain a working relationship with the Australian Rail Track Corporation to ensure that any changes to Railtrack infrastructure of culverts and rail heights are mapped on the Gawler River Floodplain Mapping Study Model to identify any changes to flooding impacts. <b>Ongoing – new replacement of the rail bridge completed April 2021.</b>   |
| Seven | Develop a funding strategy for flood protection that is delivered by local area levees on the questions of who should own and maintain the levees and whether local area levees are regional works that the GRFMA should fund or are they local works that are the responsibility of the local Council. <b>Will be a consideration of the Gawler River Stormwater Management Plan 2022.</b>   |
| Eight | Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. <b>Ongoing. GRFMA currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects.</b> <u>GRFMA Strategic Plan Priority action 2.4 – Proactively pursue governance structures and/or management approaches that bring together the various government agencies involved in water management related to the Gawler River to ensure coordinated action is taken to reduce flood risk, while contributing to greater integration of water management.</u> |
| Nine  | The Scheme will also seek to clarify, through the Local Government Association, the policy and legal framework around maintenance of rivers and creeks where those rivers and creeks are part of the regional flood management plan. Under current legislation a landowner is responsible for the condition of a creek or waterway on private land. <b>Pending finalisation of the review by Department Environment and Water. GRFMA submission provided.</b>   |



### Part B: Maintenance of the Scheme

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Six monthly inspection	June and December	Completion of Inspection Report	☑ <b>Routine inspections completed</b>

### Part C: Operation of the Regional Subsidiary

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Reports to Stakeholders	Bi-Monthly	Key Outcomes Summary to be published following each Board Meeting	☑ <b>Key Outcomes Summary prepared following GRFMA meetings.</b>
Maintain effective Regional Subsidiary	December	The performance of the Executive Officer be reviewed annually Charter Review	☑ <b>Review conducted in December 2021.</b> ☑ <b>GRFMA Charter Review( 2nd stage) commenced April 2020 - Materially completed pending finalisation of cost share funding model.</b>
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations and policies be reviewed annually.	☑ <b>New External Auditor appointed 2020 to 2024.</b> ☑ <b>Appropriate levels of insurance reviewed in July 2021.</b>
Review of the Business Plan	By 31 <sup>st</sup> March	Review the Business Plan prior to preparing the Budget Forward to the Councils	☑ <b>June 2021 - Business Plan 2021- 2022 adopted.</b> ☑ <b>June 2021 - Achievements against the Business Plan 2021 - 2022 presented.</b>

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Annual Budget	By 31 <sup>st</sup> March, June, October, December	Adopt for consultation forward to Councils- Adopt Budget – copy to Councils in 5 days- Conduct Budget Reviews	<input checked="" type="checkbox"/> <b>2022 - 2023 Draft Budget forwarded in March 2022 to consistent councils for consultation.</b> <input checked="" type="checkbox"/> <b>Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.</b>
Subscriptions	June December	Send half year subscriptions to Council	<input checked="" type="checkbox"/> <b>All first half subscriptions paid.</b> <input checked="" type="checkbox"/> <b>All Second half subscriptions paid.</b>
Report to Constituent Councils	Following each Board meeting By 30 <sup>th</sup> September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> <b>Key Outcomes Summary prepared following meetings.</b> <input checked="" type="checkbox"/> <b>Annual Report forwarded electronically to Councils.</b>
Governance	Ongoing	Policies and new management framework documents developed and reviewed	<input checked="" type="checkbox"/> <b>Independent review of all GRFMA policies initiated December 2021.</b> <input checked="" type="checkbox"/> <b>GRFMA Strategic Plan facilitated and considered at the June 2022 GRFMA Meeting.</b> <input checked="" type="checkbox"/> <b>Draft Asset Management Plan and Long Term Financial Plans facilitated for adoption June 2022.</b> <input type="checkbox"/> <b>Charter Review 2 Funding Model not finalised.</b>

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Annual Operations		<p>Advocacy for construction of Northern Floodway project</p> <p>Dewatering and repair of the low-level inlet pipe and stilling basin</p> <p>Implementation of the Gawler River Stormwater Management Plan</p> <p>Scheduled inspection</p> <p>Environmental management of land associated with the Dams location.</p> <p>GRUMP decision support tool to manage flood risk</p> <p>Revegetate land zone around the Bruce Eastick North Para Flood Mitigation Dam.</p>	<p><b>Hiatus. Pending completion of the Gawler River Stormwater Management Plan</b></p> <p>☑ GRFMA currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects.</p> <p>☑ Major repair works facilitated and completed 30 April 2022.</p> <p>☑ Removal of Graffiti and security chains attached to HLOP screens completed November 2021.</p> <p>X Delayed from May 2022. Anticipated completion now September 2022.</p> <p>☑ Completed April 2022.</p> <p>☑ Annual land management lease in place.</p> <p>☑ Completion March 2022.</p> <p>☑ Ongoing.</p>

## Financial Statements 2021-22

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



**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022**  
**CERTIFICATION OF FINANCIAL STATEMENTS**

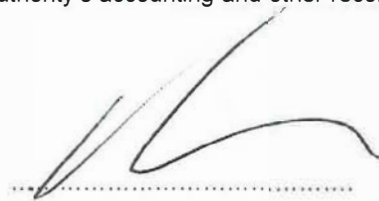
We have been authorised by the Gawler River Floodplain Management Authority Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



David Hitchcock  
EXECUTIVE OFFICER



James Miller  
ACTING CHAIR

18/8/2022

Date

18 Aug - 2022

Date

# GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

## STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>INCOME</b>			
Subscriptions	4	261,256	196,235
Investment income		1,132	1,009
State Government Grants	3	70,518	20,000
Other Income		100	100
<b>Total Income</b>		<b>333,006</b>	<b>217,344</b>
<b>EXPENSES</b>			
Contractual Services	5	236,420	156,177
Finance Charges		3,275	-
Depreciation	1(h), 10	322,298	321,163
Other		21,831	21,359
<b>Total Expenses</b>		<b>583,824</b>	<b>498,698</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(250,818)</b>	<b>(281,354)</b>
<b>NET SURPLUS / (DEFICIT)</b> transferred to Equity Statement		<b>(250,818)</b>	<b>(281,354)</b>
Other Comprehensive Income		-	-
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(250,818)</b>	<b>(281,354)</b>

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

# GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	1(d)	126,130	169,344
Trade and Other Receivables		<u>98,664</u>	<u>49,278</u>
<b>Total Current Assets</b>		<u><b>224,794</b></u>	<u><b>218,622</b></u>
<b>Non-current Assets</b>			
Infrastructure	10	25,920,879	25,329,000
Accumulated Depreciation Infrastructure	1(h), 10	<u>(4,438,623)</u>	<u>(4,116,325)</u>
Land	10	<u>477,000</u>	<u>477,000</u>
<b>Total Non-current Assets</b>		<u><b>21,959,256</b></u>	<u><b>21,689,675</b></u>
<b>Total Assets</b>		<u><b>22,184,050</b></u>	<u><b>21,908,297</b></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables		61,003	36,567
Borrowings		<u>502,136</u>	<u>-</u>
<b>Total Liabilities</b>		<u><b>563,138</b></u>	<u><b>36,567</b></u>
<b>NET ASSETS</b>		<u><b>21,620,912</b></u>	<u><b>21,871,730</b></u>
<b>EQUITY</b>			
Accumulated Surplus		12,938,939	13,189,757
Asset Revaluation Reserves	1(g)	<u>8,681,973</u>	<u>8,681,973</u>
<b>TOTAL EQUITY</b>		<u><b>21,620,912</b></u>	<u><b>21,871,730</b></u>

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

# GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

## STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2022

	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	TOTAL EQUITY \$
<b>2022</b>				
Balance at end of previous reporting period		13,189,757	8,681,973	21,871,730
<b>Net Surplus / (Deficit) for Year</b>		<b>(250,818)</b>	<b>-</b>	<b>(250,818)</b>
<b>Other Comprehensive Income</b>				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
<b>Balance at end of period</b>		<b>12,938,939</b>	<b>8,681,973</b>	<b>21,620,912</b>
<b>2021</b>				
Balance at end of previous reporting period		13,471,111	8,681,973	22,153,084
<b>Net Surplus / (Deficit) for Year</b>		<b>(281,354)</b>	<b>-</b>	<b>(281,354)</b>
<b>Other Comprehensive Income</b>				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
<b>Balance at end of period</b>		<b>13,189,757</b>	<b>8,681,973</b>	<b>21,871,730</b>

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



# GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

## STATEMENT OF CASHFLOWS for the year ended 30 June 2022

		2022	2021
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	Notes		
Receipts		<b>282,547</b>	199,195
Interest Receipts		<b>1,073</b>	1,023
Payments		<b>(237,090)</b>	(182,638)
<b>Net Cash provided by (or used in) Operating Activities</b>	8	<b>46,530</b>	17,580
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Payments</u>			
Expenditure on renewal/replacement of assets	10	<b>(591,879)</b>	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(591,879)</b>	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from borrowings		<b>502,136</b>	-
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>502,136</b>	-
<b>Net Increase (Decrease) in cash held</b>		<b>(43,214)</b>	17,580
Cash & cash equivalents at beginning of period		<b>169,344</b>	151,764
<b>Cash &amp; cash equivalents at end of period</b>	8	<b>126,130</b>	169,344

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

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 1 - Statement of Significant Accounting Policies**

**a) The Local Government Reporting Entity**

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

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

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

**b) Basis of Accounting**

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

**c) Employees**

The Authority has no employees.

**d) Cash**

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

**e) Infrastructure**

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

**f) Land**

Land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. The Board valuation was undertaken at 30th June 2011. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by Asset Valuation and Consulting Pty Ltd in May 2017 for part lot 750 Kemp Road Kingsford. The next valuation is scheduled to be undertaken in 2022/2023.

**g) Revaluation**

The Board sought an independent valuation to be applied as at 30<sup>th</sup> June 2019, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of Entura (Hydro Tasmania), who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, the valuation was undertaken as at 30 June 2019 and recorded as a level 3 restricted asset valuation. The next Valuation is scheduled to be undertaken in 2023/2024.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

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

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by the Authority.

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

**h) Depreciation**

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

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

**i) Revenue**

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

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

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

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

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

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

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**j) 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 rate 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"

**Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30<sup>th</sup> June 2022  
Prepared to meet the requirements of Clause 15.5 of the Charter**

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

**Calculation of Net Equity**

<b>Assets</b>	
Investments / Debtors	\$ 224,794
Infrastructure	\$ 21,482,256
Land	\$ 477,000
	<b>\$ 22,184,050</b>
<b>Less Liabilities</b>	
Accounts Payable / Creditors	\$ 61,003
Borrowings	\$ 502,136
<b>NET EQUITY</b>	<b>\$ 21,620,912</b>

**Allocation of Councils Interest in Net Assets**

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2022	Accumulated Subscriptions for Maintenance to 30 June 2022	Accumulated Subscriptions for Scheme Works to 30 June 2022	All Subscriptions to 30 June 2022	Percentage of Contributions to the Total	Council's Interests in Net Assets
Adelaide Hills Council	\$201,424	\$6,352	\$72,462	\$280,238	4.87%	\$1,052,939
The Barossa Council	\$201,424	\$31,813	\$362,879	\$596,116	10.36%	\$2,239,926
Town of Gawler	\$201,424	\$63,586	\$724,666	\$989,676	17.19%	\$3,716,635
Light Regional Council	\$201,424	\$31,813	\$362,879	\$596,116	10.36%	\$2,239,926
Adelaide Plains Council	\$201,424	\$106,079	\$1,207,770	\$1,515,273	26.33%	\$5,692,786
City of Playford	\$201,424	\$127,254	\$1,449,319	\$1,777,997	30.89%	\$6,678,700
	<b>\$1,208,544</b>	<b>\$366,897</b>	<b>\$4,179,975</b>	<b>\$5,755,416</b>	<b>100%</b>	<b>\$21,620,912</b>

Schedule of Constituent Councils' Interests in Net Assets' as at the 30<sup>th</sup> June 2022 adopted by the Board in accordance with Clause 15.5 of the Charter on 18 August 2022.



**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 3 - Functions / Activities of the Authority**

a) Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note b.

b) The activities of the Authority are categorised into the following function / activities:

**Administration:** The operations of the Authority and its Board

**Other Environment:** Flood Mitigation

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

	Year	Revenue		Expenses		Surplus (deficit)
		Grants	Other	Total Revenue	Expenses Total	
Administration	2022	-	\$177,284	\$177,284	\$88,260	<b>\$89,024</b>
	2021	-	\$147,044	\$147,044	\$85,115	<b>\$61,929</b>
Other	2022	\$70,518	\$ 85,204	\$155,722	\$173,267	<b>(\$17,545)</b>
Environment:						
Flood Mitigation	2021	\$20,000	\$ 50,300	\$ 70,300	\$92,421	<b>(\$22,121)</b>
	2022	\$70,518	\$262,488	\$333,006	\$261,527	<b>\$71,479</b>
Total	2021	\$20,000	\$197,344	\$217,344	\$177,536	<b>\$39,808</b>

**Note 4 - Subscriptions**

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

Constituent Council	Maintenance		Operations		TOTALS	
	2022	2021	2022	2021	2022	2021
Adelaide Hills Council	\$ 1,474	\$ 871	\$29,342	\$24,322	\$30,816	\$25,193
The Barossa Council	\$ 7,388	\$ 4,361	\$29,342	\$24,322	\$36,730	\$28,683
Town of Gawler	\$14,774	\$ 8,722	\$29,342	\$24,322	\$44,116	\$33,044
Light Regional Council	\$ 7,388	\$ 4,361	\$29,342	\$24,322	\$36,730	\$28,683
Adelaide Plains Council	\$24,624	\$14,541	\$29,342	\$24,322	\$53,966	\$38,863
City of Playford	\$29,556	\$17,444	\$29,342	\$24,325	\$58,898	\$41,769
<b>TOTAL</b>	<b>\$85,204</b>	<b>\$50,300</b>	<b>\$176,052</b>	<b>\$145,935</b>	<b>\$261,256</b>	<b>\$196,235</b>

**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 5- Contractual Services**

	2022	2021
Executive Officer	<b>\$56,826</b>	\$56,280
Audit Committee	<b>\$2,600</b>	\$2,600
Audit Fees	<b>\$5,188</b>	\$5,000
Legal Fees	<b>\$2,000</b>	\$0
Gawler River Scheme Consultancies	<b>\$159,957</b>	\$84,737
Maintenance Contractors	<b>\$9,849</b>	\$7,560
<b>TOTALS</b>	<b>\$236,420</b>	\$156,177

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

	2022		2021	
	Budget	Actual	Budget	Actual
Revenue				
Administration	<b>\$176,652</b>	<b>\$177,284</b>	\$147,050	\$147,044
Other Environment: Flood Mitigation	<b>\$85,200</b>	<b>\$85,204</b>	\$0	\$0
State Grant	<b>\$70,518</b>	<b>\$70,518</b>	\$20,000	\$20,000
Maintenance	<b>\$0</b>	<b>\$0</b>	\$50,300	\$50,300
Other Environment: Flood Mitigation Capital	<b>\$0</b>	<b>\$0</b>	\$0	\$0
<b>Total Revenue</b>	<b>\$332,370</b>	<b>\$333,006</b>	\$217,350	\$217,344
Expenditure				
Administration	<b>\$94,152</b>	<b>\$88,260</b>	\$88,050	\$85,115
Other Environment: Flood Mitigation	<b>\$15,200</b>	<b>\$10,035</b>	\$97,950	\$7,684
Maintenance	<b>\$168,995</b>	<b>\$163,232</b>	\$100,736	\$84,736
Other Environment: Flood Mitigation Capital	<b>\$635,000</b>	<b>\$591,879</b>	\$0	\$0
<b>Total Expenditure</b>	<b>\$913,347</b>	<b>\$853,406</b>	\$286,736	\$177,535
<b>Surplus (deficit)</b>	<b>(\$580,977)</b>	<b>(\$520,400)</b>	(\$69,386)	\$39,809

**Note 7 - Expenditure Commitment**

- i. An agreement has been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2023.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 8 - Reconciliation Statement of Cash Flows**

**(a) Reconciliation of Cash**

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

	2022	2021
	\$	\$
Total cash & equivalent assets	<u>126,130</u>	<u>196,235</u>
Balances per Cash Flow Statement	<u>126,130</u>	<u>196,235</u>
<b>(b) Reconciliation of Change in Net Assets to Cash from Operating Activities</b>		
Net Surplus (Deficit)	(250,818)	(281,354)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<u>322,298</u>	<u>321,163</u>
	<u>71,480</u>	<u>39,809</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(49,386)	(17,127)
Net increase (decrease) in trade & other payables	<u>24,436</u>	<u>(5,102)</u>
<b>Net Cash provided by (or used in) operations</b>	<u><b>46,530</b></u>	<u><b>17,580</b></u>

**Note 9 -Economic Dependence**

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

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

**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 10 - Non-Current Assets Summary**

	2022				2021			
	Fair Value Level	At Fair Value	At Cost	Accum Dep'n	Carrying Amount	At Fair Value	At Cost	Accum Dep'n
Land and easements	-	\$477,000	-	-	\$477,000	\$477,000	-	-
North Para Dam	3	\$84,000	-	(\$19,800)	\$64,200	\$84,000	-	(\$14,200)
Access Roads	3	\$25,245,000	\$591,879	(\$4,418,823)	\$21,418,056	\$25,245,000	-	(\$4,102,125)
North Para Dam								
Total Infrastructure and Land		\$25,806,000	\$591,879	(\$4,438,623)	\$21,959,256	\$25,806,000	-	(\$4,116,325)
Comparatives		\$25,806,000	-	(\$4,116,325)	\$21,169,675	\$25,806,000	-	(\$3,795,163)

	2021		Carrying Amount Movements During the Year							2022
	Carrying Amount		Additions		Disposals	Depreciation	Impairment	Transfers	Net Valuation	Carrying Amount
Land and easements	\$477,000				-	-	-	-	-	\$477,000
Access Roads	\$69,800				-	(\$5,600)	-	-	-	\$64,200
Infrastructure - North Para Dam	\$21,142,875				-	(\$316,698)	-	-	-	\$21,418,056
Total Infrastructure, Property, Plant & Equipment	\$21,689,675				-	(\$322,298)	-	-	-	\$21,959,256
Comparatives	\$22,010,837				-	(\$321,163)	-	-	-	\$21,169,675



**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 11 - Financial Instruments**

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

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates between 0.10% and 0.25% (2021: 0.25% and 0.30%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates between 0.25% and 1.05% (2021: 0.25% and 0.30%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p><b>Terms &amp; conditions:</b> Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Interest Bearing Borrowings</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate.</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates 2.80%.</p> <p><b>Carrying amount:</b> approximates fair value.</p>

**Liquidity Analysis**

<b>2022</b>	<b>Due &lt; 1 year</b>	<b>Due &gt; 1 year ≤ 5 years</b>	<b>Due &gt; 5 years</b>	<b>Total Contractual Cash Flows</b>	<b>Carrying Values</b>
<b>Financial Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash & Equivalents	126,130	-	-	126,130	126,130
Receivables	98,664	-	-	98,664	98,664
<b>Total</b>	<b>224,794</b>	<b>-</b>	<b>-</b>	<b>224,794</b>	<b>224,794</b>
<b>Financial Liabilities</b>					
Payables	59,003	-	-	59,003	59,003
Borrowings	70,000	287,788	305,058	662,846	502,136
<b>Total</b>	<b>129,003</b>	<b>287,788</b>	<b>305,058</b>	<b>721,849</b>	<b>561,139</b>

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	169,344	-	-	-	169,344
Receivables	49,278	-	-	-	49,278
<b>Total</b>	<b>218,622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>218,622</b>
<b>Financial Liabilities</b>					
Payables	36,567	-	-	-	36,567
<b>Total</b>	<b>36,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,567</b>

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

	2022		2021	
\$'000	Weighted Av Interest Rate	Carrying Value	Weighted Av Interest Rate	Carrying Value
Variable Interest Rates	2.80%	502,136	-	-
		502,136		-

**Risk Exposures:**

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

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of the 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 Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

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

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 12 Uniform Presentation of Financial Statements**

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

All Local Government Councils and Authorities have agreed to summarise annual budgets and long-term financial plans on the same basis.

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

	2022 \$	2021 \$
Income	333,006	217,344
Expenses	<u>(583,824)</u>	<u>(498,698)</u>
<b>Operating Surplus / (Deficit)</b>	<b>(250,818)</b>	<b>(281,354)</b>
<b>Less Net Outlays in Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	(591,879)	-
Add back Depreciation Amortisation and Impairment	322,298	321,163
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	<b>(269,581)</b>	<b>321,163</b>
<b>Less Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets	-	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	<u>-</u>	<u>-</u>
	<b>-</b>	<b>-</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(520,399)</u></b>	<b><u>39,808</u></b>

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

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2022.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 14 - Events Occurring After Reporting Date**

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

**Note 15 - Related Parties Disclosures**

**Key Management Personnel**

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

	2022 \$	2021 \$
Salaries, allowances & Other Short Term Benefits	\$65,126	\$65,530
<b>TOTAL</b>	<b>\$65,126</b>	<b>\$65,530</b>

	Amounts received from Related Party during the financial year 2022 \$	Amounts received from Related Party during the financial year 2021 \$
Adelaide Hills Council	\$32,076	\$12,597
The Barossa Council	\$36,730	\$28,683
Town of Gawler	\$44,116	\$33,044
Light Regional Council	\$36,730	\$28,683
Adelaide Plains Council	\$53,966	\$38,863
City of Playford	\$58,898	\$41,769
<b>TOTAL</b>	<b>\$262,516</b>	<b>\$183,639</b>

The Authority has been established for the following purposes:

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



**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**


To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2022 the Authority's Auditor Dean Newbery and Partners has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



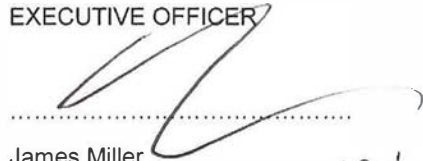
David Hitchcock

EXECUTIVE OFFICER



Peter Brass

PRESIDING MEMBER AUDIT COMMITTEE



James Miller

ACTING CHAIR GRFMA

18/8/22

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022**

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DocuSigned by:  
  
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 Andrew Aitken  
 Chief Executive Officer  
 Adelaide Hills Council

DocuSigned by:  
  
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 James Miller  
 Chief Executive Officer  
 Adelaide Plains Council

DocuSigned by:  
  
 F5D0DDF88BC84CA.....  
 Henry Inat  
 Chief Executive Officer  
 Town of Gawler

DocuSigned by:  
  
 7187CC712DB8A40.....  
 Martin McCarthy  
 Chief Executive Officer  
 The Barossa Council

DocuSigned by:  
  
 895643F8F49B4D4.....  
 Sam Green  
 Chief Executive Officer  
 City of Playford

DocuSigned by:  
  
 E4E71B9B8C4742C.....  
 Richard Dodson  
 Acting Chief Executive Officer  
 Light Regional Council





