

Annual Report 2020-2021



**Adelaide
Plains
Council**

Adelaide Plains Council

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Adopted by Council 25 October 2021



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Message from the Mayor

I sit here with my quill and parchment reflecting back on 2020/2021.

Our local area and the world as a whole has been twisted and turned by the ever changing effects of the COVID-19 pandemic.

Resilience is a word that is used almost every day in the media and with our politicians. I prefer the word adapt. South Australians in particular have adapted as different conditions are put upon us.

Adelaide Plains Council has truly 'got on with the job'; we change things if we have to, but keep moving forward. The services that are needed by the community have continued almost flawlessly but more importantly, the projects and works have carried on. The benefits to communities right across our area brought about by Council's delivery of the Federal Governments' Drought Communities Programme funding and the various State Government stimulus packages have well and truly been felt. Upgrades to facilities and sporting clubs have given certainty to their futures. This also gives a purpose for our volunteers to continue doing their great work.





Your elected Councillors have a heavy responsibility in choosing how best to provide services fairly across the region. The 2020/2021 journey has been one of gathering relevant information and prioritising the things that are important and necessary – then making the tough decisions.

As we look towards the next financial year, uncertain as it may seem, we will continue to adapt, as we have throughout 2020/2021, in order to continue to provide the resources, infrastructure and services that our community needs. Your Council – the staff and elected members – have worked very hard under difficult and challenging conditions and will continue to do so as the whole community moves forward into the “new normal”.

I intend to continue my approach to challenges – Assess, Adapt and Overcome – and I hope everyone will remain positive and supportive of each other into the new financial year, while reflecting on the year that has passed.

Mark Wasley
Mayor

“Adelaide Plains Council has truly ‘got on with the job’; we change things if we have to, but keep moving forward.”



Message from the CEO

The 2020/2021 financial year has certainly presented all three tiers of government with challenges; challenges which Adelaide Plains Council (APC) has met head-on in the midst of a worldwide public health emergency.

As Chief Executive Officer, I cannot be any more proud of what APC has delivered for our community. A snapshot of our successes and achievements is provided for below:

- adopted our Strategic Plan 2021-2024 and heavily advanced our Infrastructure and Asset Management Plan Review
- commenced a review into Council's Office Accommodation
- commenced the Tourism and Economic Development Strategy
- committed to the establishment of a regional subsidiary with Light Regional Council aimed at delivering investment, infrastructure and jobs for our region
- advanced a representative review which will see Council's ward structure dissolved at the 2022 local government elections
- continued to act strategically and with due diligence on all matters affecting the Gawler River Floodplain Management Authority, noting of course Council's financial investment as a constituent council on the Authority is high



“I cannot be any more proud of what APC has delivered for our community.”

- delivered on our capital and maintenance program including 30 kilometres of re-sheeted road network and 13 kilometres of re-sealed carriageway
- heavily advanced the Two Wells Village Green Project and commenced investigations into the undergrounding of power in the Two Wells Main Street
- concluded the \$2 million Drought Communities Program Rounds 1 and 2 suite of community and sporting-related projects dotted around the region
- advanced the Local Roads and Community Infrastructure Program suite of projects at an overall value of \$776,000
- delivered the upgrade of Carslake Road through the attainment of \$1.1 million from the Federal Government
- secured \$1.660 million funding from the Federal Government to fully fund the Two Wells levee
- secured \$2.34 million funding from the State Government to seal a number of important freight and tourism routes throughout the area on a 50:50 cost sharing basis
- presided over rapid residential growth with \$5 million of donated assets coming into Council's ownership



Suffice to say, it has been an exceptionally rewarding period for the organisation.

To Mayor Wasley and the Elected Body, I thank you for your unwavering support and dedication to your community. To the Executive, and all of the Staff at APC, I thank you for your commitment and dedication in continuing to deliver services to our community, notwithstanding the challenges of COVID-19.

I commend the 2020/2021 Annual Report to you and trust you will enjoy the read as much as I have enjoyed our journey these past twelve months.

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.

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.

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.

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.

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.

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.









Wild Horse Plains

Long Plains

Balaklava Road

Mallala/Dublin

Windsor

Mallala

Parham

Webb Beach

Dublin

Mallala Road

Thompson Beach

Redbanks Road

Port Wakefield Road

Two Wells

Gawler Road

Lewiston

Mallala/Dublin

Two Wells

Rivers

Lewiston

APC Roads

Adelaide Plains Council Map

Ward Boundaries

Council Profile

Adelaide Plains Council is a vibrant community located in the western part of the Barossa Region, about 60 kilometres north of the Adelaide CBD.

Although predominately a rural area, Adelaide Plains Council has a large tidal coastal region facing the Gulf of St Vincent, and borders the City of Playford, Wakefield Regional Council and Light Regional Council.

Both the Light River and the Gawler River pass through the district and the rich fertile plains are ideal for vegetable production, the majority of which is sent to the nearby Adelaide markets.

Covering an area of 935 square kilometres, Adelaide Plains Council currently has a population of 9,441 people living in the region.

With a growing residential population and growing economy, Adelaide Plains Council provides a diverse economic base with vibrant townships and a strong community focus. We are a place where people can choose to live and work locally, with quality services, facilities and open space that support community wellbeing and resilience. Adelaide Plains Council promotes the growth of tourism and encourages is a place that provides local opportunities.

Our Council at a Glance

Adelaide Plains Council has 10 Elected Members, including a Mayor

9,441*	6,299	3
Population	no. of Electors	no. of Wards
935	5206	47
sqkm Area	Rateable Assessments	km Coastline

*Estimated Resident Population within the district as per Australian Bureau of Statistics as of 30 June 2020

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').

Adelaide Plains Council is divided into three (3) wards and is represented by a Mayor and nine (9) Councillors. The area currently has 6,299 electors which equates to one (1) Council Member per 629 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 (refer table below).

Council Name	Representation Quota
Clare and Gilbert Valleys	1:669
Coorong	1:416
Grant	1:532
Adelaide Plains	1:629
Mid Murray	1:651
Naracoorte Lucindale	1:539
Northern Areas	1:377
Renmark Paringa	1:732
Tatiara	1:446
Wakefield Regional	1:483



 Adelaide
Plains
Council

Two Wells Service Centre

Council Members

The Council is composed 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 State and supporting legislation.



Mayor

Mayor Mark Wasley

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

Mallala/Dublin Ward



Councillor
John Lush

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



Councillor
Deputy Mayor
Marcus Strudwicke

0407 392 191
marcuss@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

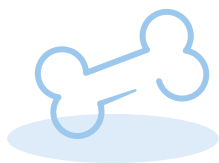


Councillor
Brian Parker

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

KEY MILESTONES/ACHIEVEMENTS

Year in Review



5,613 dog registrations

123 dog business registrations

638 cat registrations



Over 250 people attended and enjoyed watching Playing with Fire at the Outdoor Cinema in Two Wells in March 2021

Adoption
of Strategic Plan 2021-2024

Advanced
Representation Review

Commenced
Review of Council's Office
Accommodation and Services



Committed
to the establishment of the Light
and Adelaide Plains Region Economic
Development Authority, a subsidiary
to be established under section 43 of
the Local Government Act





Delivery

of capital and maintenance
program – 30km re-sheeted
road network and 13km
of re-sealed carriageway

Advanced review

of Infrastructure and
Asset Management Plan

Commenced

Tourism and
Development Strategy



Commencement

and completion of comprehensive
Review of Rating Strategy

Council's Performance

against the Annual Business Plan for 2020/2021

Following table shows Council's strategic objectives for 2020/2021 Financial Year and the assessment of whether the activities Council has undertaken as of 30 June 2021 have achieved those objectives.

Operating Project to achieve Council's Strategic Objective

Strategic Objective: Growing Economy, Great Places & Infrastructure		
1	Economic Development Initiatives – TW Crown Land, ITHC, TW main street Grant Funding Application, TW main street design, and GRFMA Charter Review.	In progress
2	Deliver an annual capital construction and renewal program	Completed
3	Delivery of annual plant/fleet replacement program	Completed
4	Local Road and Community Infrastructure Program (Round 1)	In progress
5	Establish Horse Floating Park Area following any necessary approvals, at Section 631 the Esplanade, Parham.	In progress
6	Middle Beach boat ramp investigation and remediation	Completed
7	Mallala Office underpinning – realign and stabilise the foundation soil.	Completed
8	Two Wells Resource Recovery Centre – Additional bin retaining wall	In progress
9	Feasibility Study on Lewiston Drainage	Completed
Strategic Objective: Vibrant Community		
10	Animal Management Plan Review	In progress
11	Drought Communities Program involving various projects	Completed
Strategic Objective: Resilient Environment & Community		
12	Parham Community Emergency Management Plan	In progress
Strategic Objective: Accountable & Sustainable Governance		
13	Prudential Review of office accommodation	In progress
14	Representation Review	In progress
15	Review of Rating Structure	Completed

Adoption of Strategic Plan 2021-2024

Council Members adopted the Strategic Plan 2021-2024 (the Strategic Plan) at the Ordinary Council Meeting on 27 January 2021.

Extensive community engagement, led by consultants Holmes Dyer, throughout the preparation of the Strategic Plan saw over 250 stakeholders providing input into the development of the Strategic Plan. Formal public consultation on the draft Strategic Plan then occurred from 25 November 2020 to 22 December 2020. “It is this kind of engagement and participation that leads to awareness and understanding of the community’s vision for the future,” said Mayor Wasley.

Chief Executive Officer, Mr James Miller, acknowledged the significance of strategic planning, noting that “Strategic planning provides a mechanism for Council to fulfil the purpose and function of local government, relevant to the context and expectations of the community and stakeholders.”



The four key themes of the Strategic Plan are summarised as follows:

Enviably Lifestyle

Arrest the departure of younger population through affordable housing, access to diverse employment opportunities, regional university pathways and retail/recreation. Support retention of older community members through compact living with ease of access to improved retail and services in townships. Add to the vibrancy of towns through events, volunteering opportunities and community initiative funds or service support.

Emerging Economy

Facilitate growth of the business sector through strategic advocacy, partnerships and service improvements that generate local procurement and employment opportunities, provide certainty for investment and enhance the appeal and visitor experience delivered by Council's key tourism strengths and opportunities.

Remarkable Landscapes

Advocate for Government investment in the Gawler River Catchment, liaise with and support agencies responsible for adverse event mitigation and response, maintain a mix of waste management services and increase community education and lever volunteering opportunities and multiple State agency agendas to target the enhancement of coastal visitor experiences.

Proactive Leadership

Proactive engagement in new and existing regional partnerships, pursuit of funding and exploration of new revenue opportunities will create value for the region and rate payers. Early engagement in reform will support opportunities for continuous improvement. Setting a strategic financial agenda with regard to sustainability ratios will open up investment opportunities for the delivery of Council's strategic plan, and a continued emphasis on engagement and consultation will raise awareness, understanding and participation by an increasingly active community regarding Council's intent and progress.

These key themes will become the focus of Council's services, projects and budget over the coming four years.

The Strategic Plan 2021-2024 is available on the Council website at www.apc.sa.gov.au

Representation Review

Section 12 of the Local Government Act 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 (then District Council of Mallala) last completed a representation review in September 2013, and in accordance with the Local Government Act and as determined by the Minister, is due to complete the next review by October 2021.

Mr Craig Rowe of C L Rowe & Associates has been engaged to facilitate the current representation review. Work commenced on the current representation review in November 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 as follows:

- 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 submissions were received, representing 0.06% of eligible electors. "This response was not completely unexpected given that only five submissions were received from the public during the initial round of public consultation and only four submissions were received during the review that took place in 2013. A small response could simply be a sign of a lack of opposition to the Council's proposal," said Mayor Wasley.

Most recently, at its Ordinary Meeting on 28 June 2021, Council considered the submissions and a second Submissions Report and reaffirmed its in principle decisions set out above.

"Benefits to be achieved through the abolition of wards includes that the community will be afforded the opportunity to vote for all members of the Council, not only those in one particular ward, and, accordingly, the most favoured candidates from across the entire Council area will likely be elected," said Mayor Wasley.

"The Local Government Act is clear; councillors are elected to represent the interests of all ratepayers and residents. Abolishing wards is consistent with this position. Additionally, rates are collected across the entire region. It therefore makes good sense for councillors to be elected to represent the area in its entirety, rather than elected by wards," he noted.

As at 30 June 2021, the consultant was in the process of preparing a final report which will be submitted to the Electoral Commissioner. The Commissioner will consider whether the requirements of the Local Government Act have been satisfied and whether certification of the Council's proposal is warranted.

Upon receipt of certification from the Commissioner, Council is required to publish a notice in the Government Gazette which will provide for the implementation of the proposed (then, certified) future composition and structure of Council. These changes will take effect at the November 2022 local government elections.



Mallala 5502

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Review of Rating Strategy

A council should undertake a review of its rating structure periodically, as the most appropriate rating system for a council may vary overtime with changes occur in its area, including as a result of:

- A change in the mix of properties, for example as a result of development
- A change in the mix of council services and
- Significant changes in relative value between different classes of property.

The Local Government Act allows considerable flexibility in rating methodology in order for councils to tailor their decisions to the overall circumstances of their area and its community. Equity considerations should have regard to both the relative benefits received and relative capacity to pay of different classes of ratepayers. Taxation theory suggests that, all other things being equal, a person who receives more benefits should pay a higher share of total council rates. Similarly, a person who has less capacity to pay should pay less. Often though these factors are not complementary and weightings need to be given to the importance of each one e.g. someone may receive more benefits, but have less capacity to pay.

Council engaged the services of UHY Haines Norton Chartered Accountants to facilitate a review of its rating strategy in 2020/2021 with a particular focus on:

- Existing capital value based differential rating system and the fixed charge;
- Comparison of Council's rating system with that of two (2) neighbouring Councils similar to Adelaide Plains Council;
- Community profile of the Council's three (3) wards
- Socio-economic factors within wards of the Council in comparison with two (2) neighbouring Councils;
- How rating strategy can be used to support Council's strategic management plan objectives;
- Should the Council change current rating methodology, if so what are the strategies available?

Following a comprehensive review, Council, at its Ordinary Meeting on 22 February 2021, unanimously resolved to maintain its existing rating strategy of 'capital value based differential rating system and the fixed charge', unchanged.



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Light and Adelaide Plains Region Economic Development Authority

In February 2021, Council Members confirmed Council's intention to establish a regional subsidiary under section 43 of the Local Government Act, together with Light Regional Council, to be known as the Light and Adelaide Plains Council Region Economic Development Authority (LAPREDA).

Elected Members acknowledged the significant opportunities that prevail for Adelaide Plains Council in establishing LAPREDA, whose objects and purpose are intended to include:

- Identifying key infrastructure requirements in the Region to underpin and grow the economy
- Promoting and facilitating the delivery of key infrastructure in the Region through public and private sector investment
- Promoting the Region as an important and emerging economic area for the State
- Identifying inadequacies and barriers to economic development
- Advocating for legislative reform to support the growth of the Region's economy.

Extensive work and planning that has gone into the concept to date. The notion of collaborating with Light Regional Council (LRC) was first tabled at a Special Council Meeting on 6 April 2020 and APC and LRC have worked together thereafter to develop a strategy geared at stimulating the local and regional economies through investment and infrastructure stimulus, ameliorating current legislative constraints, activating employment growth and innovation and establishing a governance structure to underpin delivery. LAPREDA is indeed that governance structure; a regional subsidiary to drive economic activity, investment and growth across both councils.

Council has a number of strategic investment and infrastructure priorities across key areas of stormwater management, transport, tourism and education as well as business investment and attraction. LAPREDA will accelerate our ability to deliver in these areas.

Elected Members considered various reports and attended joint workshops and briefings with LRC in relation to LAPREDA. A formal application to establish the subsidiary under section 43 of the Local Government Act is before the Minister for Local Government.

Once established, LAPREDA will complement other subsidiaries and Boards that APC is associated with, working with and through the Regional Development Australia, Legatus Group and Gawler River Floodplain Management Authority.





Drought Communities Programme

Under the Drought Communities Programme (DCP), Council is responsible for administering funding on behalf of the Federal Government and assisting various community groups in co-ordinating their eligible projects.

Round 1 of DCP funding was administered during 2019/2020 and reported accordingly in the relevant Annual Report. The funding was used to deliver 15 community projects.

In January 2020, Council was deemed eligible for a further \$1,000,000 funding under Round 2 of the DCP.

Council Members allocated \$700,000 towards an upgrade of the Two Wells Main Street Public Realm and \$300,000 towards a further seven (7) community groups.

Community Projects

The following projects, that focus on building community resilience, and that could not have been achieved without strong partnerships between community groups and Council.



A synthetic bowling green and moisture monitoring device was installed at the **Mallala Bowling Club** – this will enable the facility to be used all year round.

A new kitchen, flooring, air conditioner, toilet and deck has been installed at the **Two Wells Golf Club**, providing a more comfortable and user friendly facility for club members.



Additional upgrades to the **Adelaide Plains Equestrian Club** facility including horse yards, rainwater tank, veranda and dedicated car parking.



Various improvements across the **Township of Dublin** including the fencing, and protection, of native vegetation surrounding the township, installation of six pedestrian gates, motorbike signage, ripping of paths and various new native plantings.



The facilities at the **Returned Services League SA – Mallala Sub-Branch** have been updated including installation of aluminium doors, new ceiling, painting, external lights and LED internal lights and the replacement of air conditioner ducts.



Mayor Mark Wasley with Adelaide Plains Council Business Advisory Group Chairperson Ian O'Loan and Mallala Resident with the new Wi-Fi signage in Mallala

Free Wi-Fi is now available across the four main townships of Two Wells, Mallala, Dublin and Thompson Beach.



Installation of 12 sports style flood lights and other electrical upgrades have been completed at the **Two Wells Tennis Club**.

A new irrigation pump was installed at the **United Football Club**, providing increased water efficiencies.

The **Port Parham Interpretative Centre** was established with baseworks, shelter, interpretative signage, fencing and path installation.





Community support programs have continued, supporting the Adelaide Plains Suicide Prevention Network.

An **Adverse Event Management Plan** was prepared, addressing the actions required in the case of any future minor, moderate or major drought events.

March 2021 also saw the opening of the Lewiston Dog Park. The facility, conveniently located in Council's animal husbandry area, was jointly funded by Council and Stage 1 of the Drought Communities Programme. The park is suitable for the exercising of dogs of all sizes and is well used by both the local and wider community.





Two Wells Village Green

As part of the Drought Communities Programme Stage 2, Council has advanced the 'Two Wells Village Green' development project. The Village Green will be a welcoming space for all to enjoy and is sure to attract visitors to the town.

The Two Wells Village Green will provide the Two Wells Main Street with a new architecturally designed public toilet block, set alongside the Two Wells Library building. Also within the Village Green there will be a large kickabout turfed area, children's natureplay area, large shelter with double BBQ, picnic tables and plenty of seating areas scattered around the space.



The lighting will provide good ambient light at night, by way of stylish post top lights and festoon lighting, as well as some inground feature lighting on the Library building.

All the post top lights have power outlets, which will allow the Village Green to be used to host events such as outdoor cinema, farmer's markets and Christmas/Easter/Australia Day events.

The construction commenced in January 2021 and, as at 30 June 2021, was just a few short months away from completion.

Drought Communities Programme Extension 2 – Monthly Status

PROJECTS	2020							2021		
	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Mallala Bowling Club – installation of synthetic green	0	0	0	100	100	100	100	100	100	100
Two Wells Golf Club – Upgrade to Club Infrastructure (including kitchen, flooring, air conditioning, toilet, septic, deck)	0	10	30	50	60	75	80	95	98	100
Adelaide Plains Equestrian Club – Further develop and upgrade the facility	0	0	10	100	100	100	100	100	100	100
Mallala RSL – Upgrade to Club Infrastructure (including aluminium doors, new ceiling, painting, lights)	0	70	80	100	100	100	100	100	100	100
Two Wells Tennis Club Lighting (eight sports flood lights, electrical installation for lighting)	0	10	10	10	20	40	70	70	80	100
Port Parham – Interpretative Centre (baseworks, shelter, seating, fencing, completion celebration)	0	10	20	20	30	60	80	100	100	100
Township of Dublin – Fencing off and protecting the native vegetation surrounding the township of Dublin	0	0	10	10	20	30	30	100	100	100
Wifi – Provision of wifi within the 4 main townships of Two Wells, Mallala, Dublin & Thompsons Beach	0	20	40	90	95	95	95	95	95	100
United Football Club – Irrigation Upgrades, resulting in increased water efficiencies	0	0	0	0	50	100	100	100	100	100
Community support programs – programs throughout the community with the local suicide prevention network	50	50	50	50	50	50	50	50	50	50
Appointment of a Project Coordinator – to deliver the programme	10	20	30	40	50	60	70	80	90	100
Final Celebration Event DCP2 – Location TBC, large event	0	0	0	0	0	0	0	0	0	0
Adverse Event Plan – Federal Government Requirement to Develop this Plan	0	0	0	30	100	100	100	100	100	100



Council's Response to COVID-19

Council continued to maintain a 'business as usual' approach throughout 2020/2021, with minimal disruption to the provision of services.

Offices, Libraries and Transfer Station

Council's Principal Office at Mallala, Service Centre at Two Wells, Mallala Library, Two Wells Library and Transfer Station remained open as usual with the exception of the Two Wells Service Centre being closed to the public from Monday 16 November 2020 and, in accordance with the *Emergency Management (Stay at Home No 3) (COVID-19) Direction 2020*, all sites being closed to the public on Friday 20 November. Council's sites were reopened as usual from Monday 23 November 2020 in accordance with the *Emergency Management (Stay at Home No 3) (COVID-19) (Revocation) Direction 2020*.

The following hygiene and social distancing measures were, and continue to be, in place for the protection of the community and Council staff:

- Voluntary COVID Safe Plans and contact tracing at all sites
- Perspex screens at public access counters
- Hand sanitisers at the entrance
- Density and social distancing restrictions to reflect relevant State directions at all times
- Appropriate signage in place

Behind the scenes, it remains 'business as usual'. Rostering is in place for our staff where required so that we can continue to provide services to our community whilst ensuring adherence to social distancing and density requirements.

Council and Committee Meetings

Council continued to hold its Council meetings, Committee meetings and Informal Gatherings by electronic means (being a virtual meeting room) until April 2021. From this time, a majority of meetings have been held in the Mallala Chamber. Council and Committee meetings have been live streamed via YouTube with a direct link to the live stream placed on Council's website prior to each relevant meeting in order to satisfy the requirement that meetings be conducted in a place open to the public.



As at 30 June 2021, the Local Government Act 1999, Electronic Participation in Council Meetings Notice (No 1) 2020 and Council's Code of Practice – Access to Meetings and Documents, Code of Practice – Access to Meeting Procedures and Informal Gatherings Policy continued to allow for the holding of meetings via electronic means and, where necessary, Council has utilised this option.

Council will continue to monitor the COVID-19 situation and take the necessary steps to ensure the health and safety of the community, Council Members and Council staff.



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

Acting General Manager

Alyssa Denicola (from 11 January 2021)

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 and Culture, Work Health and Safety, Risk Management, Information Management, Media and Communications, Administration and Customer Service.

Development and Community

General Manager Darren Starr

(from 10 August 2020)

Acting General Manager Thomas Jones

(from 1 July 2020 to 9 August 2020)

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, Budgeting, Management Accounting and Reporting, Business Plan Support and Performance Reporting, Treasury, Grants and Subsidy Administration as well as 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.





Governance

What is Governance?

Governance can be defined as the framework of rules, relationships, systems and processes within, and by which decisions are made and controlled within, Council.

Good governance occurs when Council's actions are underpinned by accountability, integrity, openness and transparency.

Council and its staff are committed to acting responsibly, ethically and with the highest standards of integrity to ensure that services are continually structured and delivered in a manner that meets the needs of the community.

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

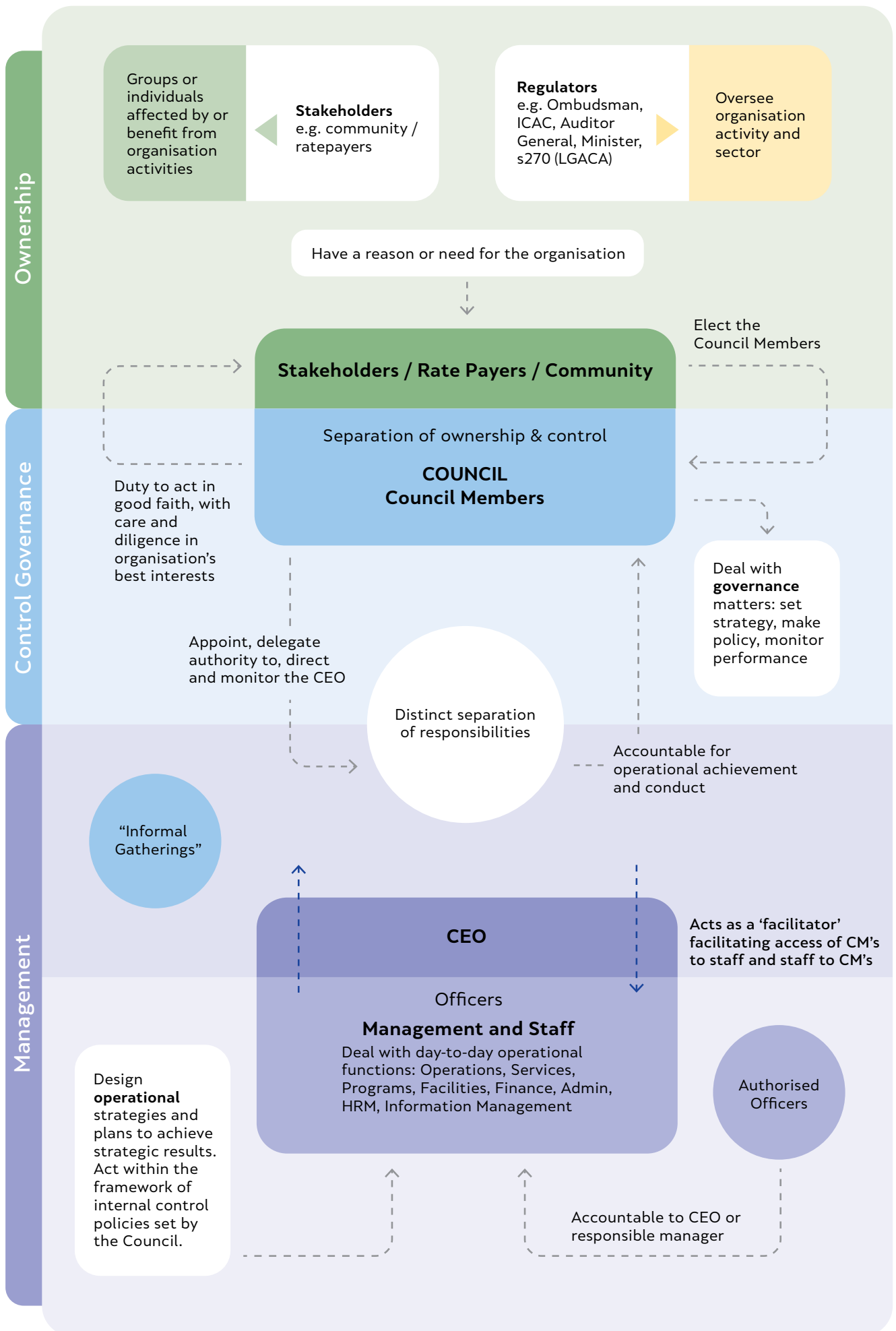
Decision Making Structure

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. A number of other Commonwealth and State Acts also provide 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.



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.

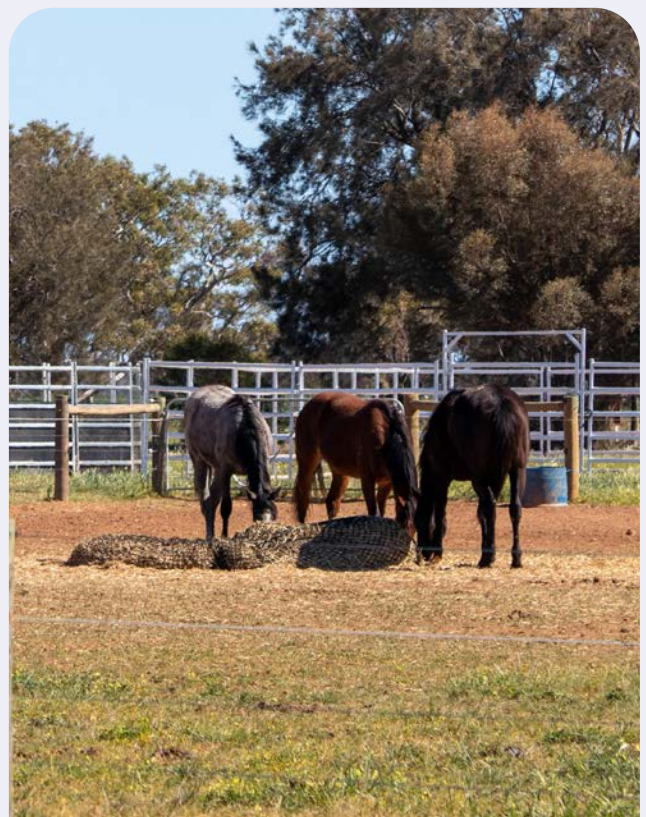
In 2020/2021, Council conducted its monthly (Ordinary) meetings on the fourth Monday of each calendar month – with the exclusion of December where the meeting was held on the second Monday of the month due to Christmas, January where the meeting was held on the fourth Wednesday of the month due to Australia Day and April 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.

Informal Gatherings

In accordance with Section 90(8) of the Local Government Act, Council also holds 'informal gatherings' throughout the year. An 'informal gathering' is a gathering or discussion to which all Elected Members are invited, outside of the formally constituted Council Meetings. Examples of informal gatherings include: planning sessions associated with the development of policies or strategies, briefing or training sessions, workshops, social gatherings.

Open and transparent Council meetings underpin representative democracy and ensure public confidence in Council's decision-making processes. Informal gatherings, where appropriate, provide a valuable opportunity to enhance the decision-making processes by providing opportunities for Elected Members to become better informed on issues and seek further clarification. While no decisions can be made at informal gatherings, they provide Elected Members with an opportunity to share ideas and partake in informal discussions.



Committee Meetings

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 special purpose Committees established under Section 41 of the Local Government Act:

- Adelaide Plains Council Historical Committee
- Audit Committee
- Governance Advisory Panel
- Infrastructure and Environment Committee

Council Committees are established in an effort to streamline business and assist with specific functions and programs within Council.

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

- Building Fire Safety Committee
- Council Assessment Panel

Council's Strategic Planning and Economic Development Committee, which was established solely under Section 101A of the Development Act 1993, ceased to exist on 19 March 2021 due to the repeal of the Development Act.

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.

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.

Meetings of Council and Council's Committees are open to the public and anyone may attend as an observer if they wish. The agendas and minutes of both Council and Committee meetings are available at Council's Principal Office in Mallala, the Two Wells Service Centre and on Council's website in accordance with the Local Government Act.



Council Members Meeting Attendance

During 2020/2021, Council held 15 Ordinary Council meetings and nine (9) Special Council meetings.

Council Member	Ordinary Council Meeting	Special Council Meeting	No. of meetings 'Leave of Absence' was granted	No. of meetings as an apology	No. of meetings absent (no apology received)
Mayor Mark Wasley	15	9	0	0	0
Cr Marcus Strudwicke	13	7	0	3	1
Cr John Lush	15	8	0	1	0
Cr Terry-Anne Keen	14	8	0	2	0
Cr Joe Daniele	15	9	0	0	0
Cr Brian Parker	11	7	0	5	1
Cr Kay Boon	15	8	0	1	0
Cr Margherita Panella	13	5	0	6	0
Cr Frank Maiolo	13	3	0	8	0
Cr Carmine Di Troia	14	8	0	2	0

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 30 occasions, and 28 confidentiality orders were made to keep documents confidential (Section 91) during the 2020/2021 financial year.

During this period, there were 10 confidentiality orders that expired, ceased to apply or were revoked (either partially or in full). As at 30 June 2021, 91 confidentiality orders were still operative (ranging from 2014 to 2021). Ongoing confidentiality orders are reviewed each year in accordance with the Local Government Act.

Council Members 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 2020/2021 was \$10,489.

During the 2020/2021 financial year, the following training and development activities were undertaken by various Council Members:

- LGA Mayor's Forum (Mayor)
- Australian Local Government Association National General Assembly (Mayor)
- LGA Annual and Ordinary General Meetings (Mayor)
- LGFA Annual and Ordinary General Meeting (Mayor)
- LGA Elected Member Refresher Training
- Strategic Workshops including Strategic Plan 2021-2024, Annual Business Plan and Budget 2021/2022, Long Term Financial Plan, Infrastructure and Asset Management Plan, Elector Representation Review, Light and Adelaide Plains Region Economic Development Authority, Review of Office Accommodation and Services, Draft Tourism and Economic Development Strategy
- Governance Workshop – Refresher Training (Role of Council Members, Communication, Records Management, Meeting Procedures, Media)
- Local Government Reform Briefings
- Policy Workshop – Short Stay Accommodation Policy
- Mainstreet SA Conference
- Floodplain Management Australia National Conference
- Ongoing IT Training (including Zoom technology to facilitate electronic Council meetings)
- Various Other Informal Gatherings and Workshops

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 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 two (2) requests for Internal Review of a Council Decision during the 2020/2021 period. Council declined to deal with one request and, as at 30 June 2021, one request is under consideration in accordance with Council's Internal Review of Council Decisions Procedure.

Council also finalised four (4) requests for Internal Review of a Council Decision that were received during the 2019/2020 period (and were reported as 'under consideration' as at 30 June 2020 in the Annual Report 2019/2020) by declining to deal with each request in accordance with Part 4.2 of Council's Internal Review of Council Decisions Procedure.

Public Consultation and Community Engagement

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 2020/2021 due to the COVID-19 public health emergency. Ordinarily, the forums provide an opportunity for accurate information dissemination to the community, and for residents and ratepayers to provide feedback on Council-related issues, trends and concerns affecting the community and Council is committed to resuming the holding of forums when it is safe to do so.





Public Open Forum

At the conclusion of accepting Minutes and considering any Business Arising on each agenda of an Ordinary Council Meeting, Council provides an opportunity for members of the public to raise issues for Council's consideration via 'Public Open Forum'. Council suspends its meeting procedures for a period of up to 30 minutes to facilitate the holding of Public Open Forum, whereby a maximum of five (5) minutes per representative applies. Council did not facilitate Public Open Forum in 2020/2021 due to the public health emergency.

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 10 deputations during the 2020/2021 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 district 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 District

During the 2020/2021 period, Council undertook public consultation, in accordance with its Public Consultation Policy, in relation to seven (7) matters.



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 purchase copies of these documents in accordance with Council's Schedule of Fees and Charges.

Registers

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

- Register of Interest (Members) – Section 68
- Register of Allowances and Benefits (Members) – Section 79
- Register of Remuneration, Salaries and Benefits – Section 105
- Register of Interest (Officers) – Section 116
- Register of Community Management Plans – Section 196
- Register of Community Land – Section 207
- Register of Public Roads – Section 231
- Register of By-Laws – Section 252

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

Codes

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

Council Members 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	Allowances	Reimbursed Expenses	Total for 2020-2021
Mayor Mark Wasley	41,342	170	41,512
Cr Marcus Strudwicke	12,919	-	12,919
Cr John Lush	10,336	-	10,336
Cr Terry-Anne Keen	10,336	-	10,336
Cr Joe Daniele	10,336	-	10,336
Cr Brian Parker	10,336	-	10,336
Cr Kay Boon	10,336	-	10,336
Cr Margherita Panella	10,336	-	10,336
Cr Carmine Di Troia	10,336	-	10,336
Cr Frank Maiolo	10,336	-	10,336
Total	136,949	170	137,119



IN MEMORY OF
EDWARD HANCOCK,
THE BELOVED HUSBAND OF
ANN HANCOCK,
WHO DIED AT REDBANKS, 17 JANUARY 1884,
AGED 65 YEARS.

*When heaven would kindly set us free,
And bid the enchantment end,
It takes the most effectual way,
And robs us of a friend.*

ALSO IN LOVING MEMORY OF
ANN HANCOCK,
BELOVED WIFE OF THE ABOVE,
DIED NOV 9 1901 AGED 77 YEARS.

*HEAVEN RETAINETH NOW OUR TREASURE,
EARTH THE LOVELY CASSETT KEEPS,
AND THE SURE LOVE TO LINGER,
WHERE OUR SAINTED MOTHER SLEEPS.*

WILLIAM KENNER
BORN 1 1855
DIED 24 1905

Committee Members Allowances

Members of Council's Audit Committee, Council Assessment Panel, Governance Advisory Panel and Infrastructure and Environment Committee are entitled to an allowance as determined by the Council.

The following Committee Allowances were paid by Council for the 2020-2021 period (including GST where applicable):

Audit Committee

Alan Rushbrook	\$5,500
Peter Fairlie-Jones	\$3,000

Council Assessment Panel

Nathan Cunningham	\$3,150
Paul Mickan	\$2,450
Ian O'Loan	\$2,100
Aaron Curtis	\$1,400
Cherry Getsom	\$1,050

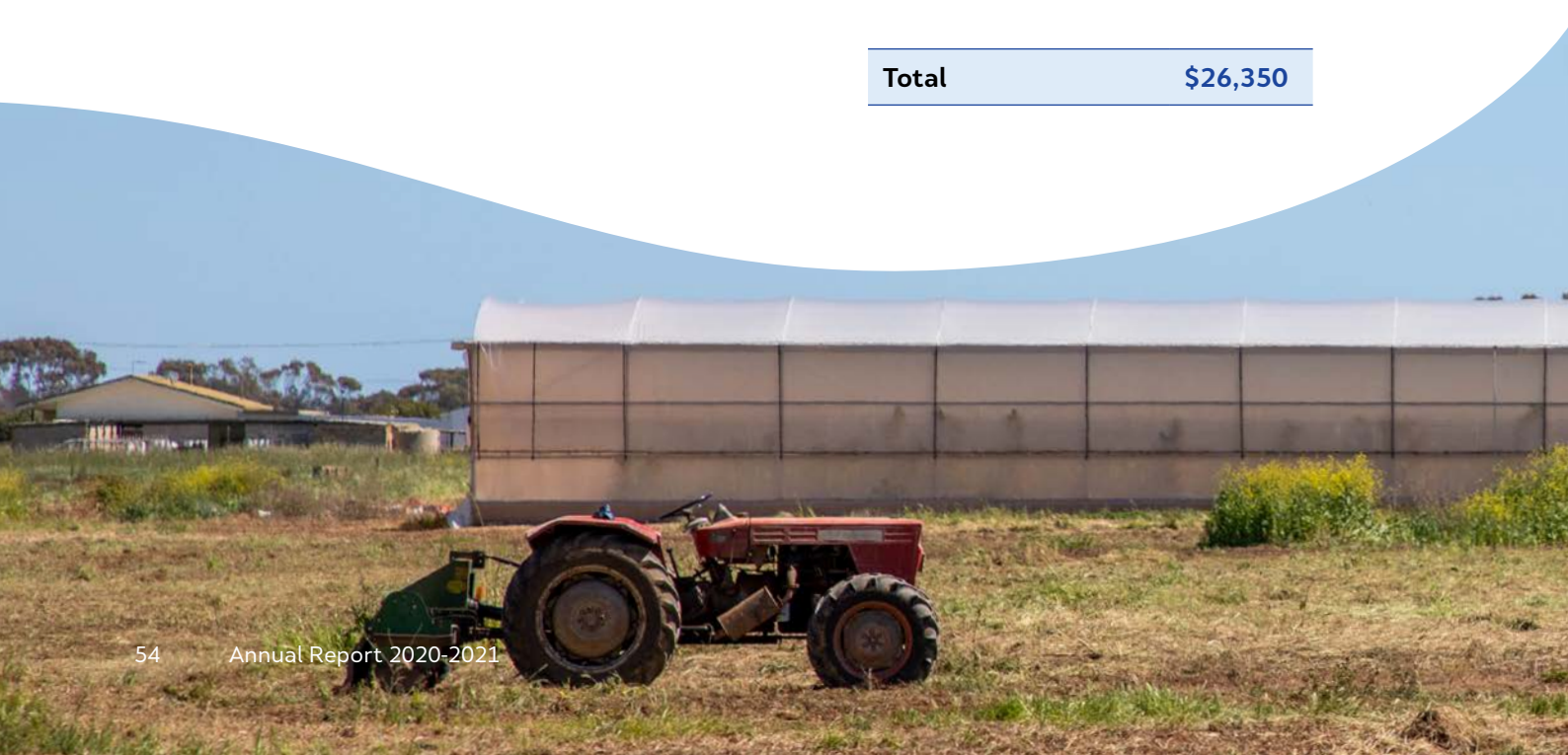
Governance Advisory Panel

Isobel Redmond	\$1,000
Lachlan Miller	\$600
Cimon Burke	\$600

Infrastructure & Environment Committee

Richard Dodson	\$3,200
Howard Lacy	\$1,200
John Comrie	\$1,100

Total	\$26,350
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Executive Allowances

The Executive Management Team comprises of the Chief Executive Officer and four (4) General Managers. Salary packaging for these positions are comprised of:

- An annual salary
- Fully maintained Council vehicle
- Mobile phone, laptop and/or iPad
- Option to salary sacrifice
- Leave entitlements and statutory superannuation

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

External Bodies

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

Subsidiaries

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 2021, a formal application was before 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.

National Competition Policy

Clause 7 Statement Reporting

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, the Adelaide Plains Council has no significant business activities to report. 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.



Customer Service

Council's Customer Service Team works across the Mallala Principal Office and Two Wells Service Centre.

Council's offices are open to the public during business hours (9am to 5pm, Monday to Friday) and telephone switchboards are open from 8.45am. We are closed on public holidays.

Over the Christmas break, Council's administration offices were closed from 12pm on Wednesday 23 December 2020 until 9am on Monday 4 January 2021. During this time, ratepayers and residents were able to access Council's website to make payments, download documents and access emergency contact information and call the switchboard to obtain emergency contact information.

Our Customer Service Team is trained in many aspects of Council and answer a wide range of questions daily including enquiries relating to animals, development within the area, rates and local services.

Our Customer Service Team aims to deal with as many enquiries as possible however where a customer requires a more detailed response or specialist advice, Customer Service Officers will seek assistance from the appropriate department. If the relevant staff member is not available, the Customer Service Officer will record the customer's details and lodge a 'Customer Service Request' (CRM) within Council's CRM system. The relevant staff member will then be able to contact the customer to assist with the enquiry or request. Once our friendly staff have dealt with the enquiry, the request will be finalised within the CRM system.



Information Management

Freedom of Information

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 should be submitted using the Freedom of Information Application Form. To assist Council locate documents in a timely manner, applicants are encouraged to be as specific as possible when making a request.

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 the FOI Act will be dealt with as soon as practicable (and in any case, within 30 days) after receipt.

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

Requests 2020/2021

During the 2020/2021 financial year Council received three requests for information under the FOI Act and consultation for one application.

The determinations were full release, not available and a combination of full release and refusal on the third application. Under the FOI Act, Council must deem the determination a 'refusal' where the information is freely available to the applicant outside of the FOI Act process.

The Consultation application from another agency was deemed no objection to full release.



People and Culture

Organisation Structure

Council continuously refines its organisation structure with the aim to develop and retain a highly skilled and competent workforce that embodies the core values of Council, demonstrated through the services Council provides.

Equal Opportunity

Council continues to focus on its organisational effectiveness to be able to deliver responsive Council services through the support and development of its people in a positive working environment. Council has a longstanding commitment to equal opportunity and advancement opportunities for qualified individuals without regard to race, colour, gender, marital status, religion, age, national origin or citizenship status, disability, sexual orientation or any other protected characteristic as established by law. This commitment to fair employment practices applies to every aspect of the employment process, providing for a varied workforce that permits the undertaking and delivery of a range of core functions and services more effectively, along with additional tasks to achieve the requirements set out in Council's Strategic Plan and Annual Business Plan.

Traineeship

Council continues to support youth engagement through trainee programs. For the 2020/2021 financial year, Council hosted one (1) trainee.





Enterprise Bargaining Agreement

Council's Enterprise Bargaining Agreements are formal documents that outline the working conditions for both Outdoor and Administrative employees, whilst providing employment security for staff and industrial stability for Council.

By providing staff with flexibility and stability, these agreements support Council's work towards having an adaptable and productive workforce that actively seeks to provide an increased standard of customer service, while engaging in alternative forms of service delivery to better support the community.

Council staff engaged under the Enterprise Bargaining Agreement recognised the economic impact of COVID-19 upon the region and its ratepayers and in doing so demonstrated support by agreeing to no pay increase for the 2020/2021 financial year. In addition, staff engaged under common law contracts (for example, the Chief Executive Officer and General Managers) also agreed to no pay increase for the 2020/2021 financial year.

Negotiations in relation to the Enterprise Bargaining Agreements for Outdoor and Administrative staff for period 1 July 2021 - 30 June 2024 commenced in January 2021 and, as at 30 June 2021, Enterprise Bargaining Agreements for both Outdoor and Administrative staff were agreed upon by formal ballot and preparation of the applications to the South Australian Employment Tribunal was underway.

Employee Engagement Project

During 2020/2021, Human Resources led the 'Securing Adelaide Plains Council's Future Success through the Employee Experience' Project (the Project). The Project was focused on identifying and implementing employee engagement strategies based on best practice and academic research, for the purpose of enhancing engagement during the employee lifecycle and delivering upon Council's Strategic Plan objectives.

The Project was undertaken in-house, building staff capabilities and creating core value champions across the staff base, further instilling the values of Council organisation wide. Over a four (4) month period, the Project was successful in delivering 12 employee engagement strategies (at no additional cost to Council), identifying another nine (9) for future implementation and enhancing the employee experience overall.

Workforce Demographics

Total employees engaged at the end of the 2020/2021 year were 55, comprising of both full time and part time engagements. When required, Council engages the use of labour hire personnel and specific contractors to accommodate for periods of extended leave or turnover within the workforce, ensuring the continuity of practices and the provision of services to a high standard.

The following breakdowns of Council's workforce demographics are reflective of arrangements as at 30 June 2021:

Employee Categories	Male	Female
CEO	1	0
General Managers	3	1
Managers	3	2
Team Leaders	2	1
Employees	28	14
Total Employees	37	18



Employees by Portfolio	Male	Female
Governance and Executive Office	1	13
Development and Community	12	4
Finance and Business	4	1
Infrastructure and Environment	20	0
Total Employees	37	18





Work Health Safety

Council continues to be 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 scheduled to occur in 2020 however was postponed until September 2021 due to COVID-19.

Council has continued to be 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.

Supported by the Executive Management Team and Council's Health and Safety Committee, Council's achievements during the 2020/2021 financial year are outlined below:

- 84% completion of the 2020-2022 WHS and RTW Plan. This was the first year of the Plan, with 10 actions have been completed and several more now in progress.
- The Risk Evaluation Action Plan was reviewed to address key areas for improvement and monitored by the LGAWCS on a monthly basis. Key areas of focus for 2020/2021 were Council's risk management framework, training, safe work procedures, volunteer risk assessments and competencies.
- Training and development processes has been reviewed and improved. Training modules continue to be developed in Council's electronic system, 'Skytrust'.
- 45% implementation of the Corporate Health Program (less than usual due to COVID-19) with a Corporate Health Program Survey also completed.
- Completion of hazardous chemical and plant risk assessments, in accordance with schedules. Training was undertaken for all relevant staff in relation to the new plant assessor application and improved maintenance scheduling for plant was implemented.
- Review of the Approved Contractor Register.
- Development of a Procurement Procedure and revised Request for Quote/Tender and Contract Registers.
- Continued allocation and maintenance of budget for the WHS and RTW Management System.
- Completion of inspections and testing in accordance with schedules.
- Provision of an additional three (3) sit/stand desks to improve health and wellbeing and to assist with injury prevention.
- Zero (0) workers compensation claim in the 2020/2021 financial year.
- Ten (10) inductions completed in 2021/2021 and training program implemented.
- New Fuel Tank for the Two Wells Depot and defibrillator have been purchased/installed.
- Emergency Flip Charts and Evacuation Plans updated.
- Review of relevant policies and procedures in accordance with Council's Review Schedule.
- Training plan implemented as per schedule.
- Maintenance of WHS Staff Intranet page to ensure, and improve staff accessibility to WHS information.
- Mock Court Trial facilitated by the LGAWCS, well attended by staff and representatives of neighbouring councils.
- Installation of Surveillance Cameras at Council sites.

Risk Management

Council continues to be 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.

During 2020/2021, Council reviewed its Risk Management Policy and Procedure and continued to develop its organisational risk management system (framework) and integration with Council's Strategic Plan and Governance systems.

Strategic and Operational Risk Assessments were conducted and have been entered into Council's Risk Register. Training was undertaken with relevant staff. A draft report template is being developed to improve the Risk Assessment section of Council Decision Reports.

Emergency Management

Council participated in the Council Ready Program and the following plans were workshopped, developed and adopted:

- Emergency Management Plan
- Incident Operations Arrangements
- Recovery plan

Council's Business Continuity Plan was also reviewed (and updated) in 2020/2021.

Event Management

Key events (such as Christmas Parade and Christmas Street Party) were unfortunately cancelled due to COVID-19.



Development Assessment

Introduction of Planning and Design Code

The Planning, Development and Infrastructure (PDI) Act 2016 has progressively replaced the Development Act 1993. A key element of the PDI Act is the establishment of a Planning and Design Code (the Code).

The Code provides a new framework for the creation of planning policy, assessment of development applications (planning and building) and monitoring of development compliance.

Phase 3 of the Code for use in planning assessment in the metropolitan area of Adelaide which includes the Adelaide Plains Council was introduced on 19 March 2021 and consequently replaced the Mallala (Adelaide Plains) Development Plan.

As of that date the Code is being used by Council Assessment Planners, Council Assessment Panel (CAP) and Private Planning Certifiers to assess development applications.

As part of the introduction of the Code, new categories of development have been introduced with a focus on more straight forward development obtaining fast approvals and an increased role for private planning certifiers in the assessment process.

All applications for development across the state are no longer lodged with councils but electronically via the Planning Portal which is operated and maintained by PlanSA (a State Government body).



Planning Assessment

The total number of development applications lodged with Council for the 2020/2021 was 745 – a substantial increase from 450 recorded for 2019/2020. The CAP approved nine (9) applications submitted for consideration and the remainder of decisions were made under delegation by staff.

The value of development increased three fold from the previous year to a value of approximately \$198.8 million.

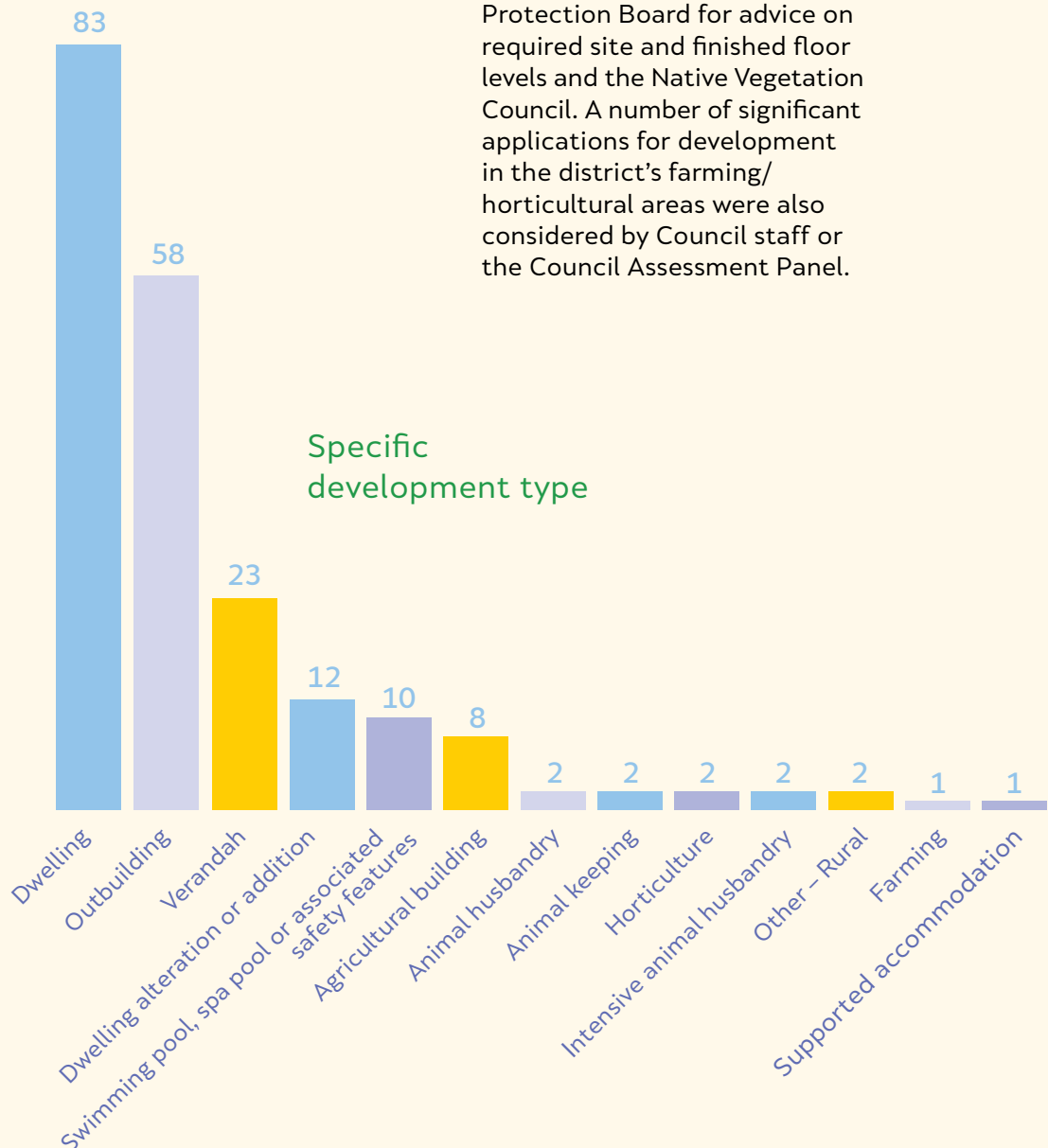
Development Applications Lodged & Estimated Cost of Development

	2016-17	2017-18	2018-19	2019-20	2020-21
Numbers	317	350	409	450	745
Cost (millions)	\$33.9	\$31.2	\$36.3	\$68.77	\$198.8



The majority of development applications lodged with Council were for traditional developments approved by staff under delegated authority, including 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 were received throughout the year. Applications for development in the coastal settlements of Parham and Thompson Beach were also received, with a number referred to the Coast Protection Board for advice on required site and finished floor levels and the Native Vegetation Council. A number of significant applications for development in the district's farming/ horticultural areas were also considered by Council staff or the Council Assessment Panel.





The second tranche of residential land division at the Liberty Estate at Two Wells, consisting of a proposed 780 allotments, was submitted for assessment.

As in previous years, rural living properties in Lewiston and Two Wells were the subject of many applications. These included applications for horse keeping and dog kennelling and building applications involving a high level of complexity due to potential flooding issues. 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 this development also increased.

The creation of additional allotments within the district also continued, with five land division applications received, resulting in an additional 800 plus allotments

During the year seven (7) development applications were publicly notified, as required by the Development Act. In total, 605 applications were issued Development Plan Consent, noting that this figure differs from the number of applications submitted as a number of applications are still in the assessment phase.

Non-Complying Development

A total of six (6) non-complying development applications were lodged during the period, and six (6) approvals, both lodged within the reporting period and prior to this period, were issued. The concurrence of the State Commission Assessment Panel (SCAP) was required before Council could issue any approvals in relation to these applications. One non-complying application did not proceed to an assessment due to significant variance from Council's Development Plan. Relevantly, due to an amendment to planning legislation, from March 2021 Council was no longer required to seek concurrence from SCAP for non-complying development applications.

Council Assessment Panel (CAP)

Under the PDI Act, Council is required to establish a Council Assessment Panel (CAP). The CAP consists of an Independent Presiding Member, three (3) Independent Members, one (1) Council member and one (1) Deputy Council member.

Seven (7) meetings of the CAP took place during 2020/2021. The CAP met when required to consider publicly notified development applications where there had been representations, applications that were being recommended for refusal, and any other applications that staff considered warranted the deliberation of the CAP.

As a result of COVID19 most of the meetings were conducted via electronic means (Zoom) with public access provided by live stream on Council's YouTube Channel.

The following developments were approved by the CAP during the period:

- Keeping of up to 11 dogs in existing dwelling with small scale breeding being undertaken at Lewiston.
- Category 3 Development Retrospective approval for the keeping of up to three (3) horses and construction of horse shelters in association with existing detached dwelling at Two Wells.
- Category 3 Development Construction of a Tourist Facility (Interpretation Centre) including signage at Parham.
- Category 3 Development Home business including dog washing, drying, grooming and 1m x 1m advertising sign at Lewiston.
- Category 3 Development – Construction of 60 metre rock armour levee bank, Parham.
- Category 3 Development Upgrade and reconstruct existing 120 metre clay levee bank, Parham.
- Category 3 Development Retrospective approval for the keeping of up to three (3) horses and construction of horse shelters in association with existing detached dwelling at Two Wells.
- Category 3 Development Retrospective approval for an Integrated disability service facility (comprising the use of the land and the main building and outbuildings for day programmes and supervised overnight stays for persons with intellectual disabilities) together with certain associated building work and the keeping of one horse at Lewiston. Note — as at 30 June 2021, this was subject to third party appeal.
- Compromise plan in relation to an appeal to The Environment Resources and Development Court the by the applicant against CAP's decision to refuse to grant consent to an Integrated Horticulture Facility comprising the staged establishment of 10 greenhouses on the subject land, along with a nursery, staff amenities building, parking area and internal roadways at Mallala. The applicant appealed this decision to The Environment Resources and Development Court.



Building Assessment

A total of 605 applications were granted Building Rules Consent during the reporting period with 48 building inspections undertaken. 26 pool safety compliance inspections were undertaken with 17 additional defect follow up inspections required. 19 inspections were required for structural defect rectification and 13 inspections were undertaken of unsafe or dilapidated structures, resulting in the demolition of some structures. Inspections were also undertaken for Building Rules assessment purposes.

During the period there has also been a significant increase in post approval variations being sought, which do not appear in this reporting period approval statistics, however post approval applications for variations lodged via the Planning portal are now reported.

Building Inspection Policy

The PDI Act underpins South Australia's regulatory building system, and is aimed at ensuring the delivery of high-quality building assessment and inspection standards for the benefit of the community. As part of the implementation of the PDI Act, the State Planning Commission has mandated a consistent range of inspections to be implemented in all councils by way of Practice Directions. A Practice Direction is a statutory instrument, is nondiscretionary, and must be complied with by a council.

Practice Direction 8 (Council Swimming Pool Inspections 2019) has been issued to ensure swimming pool safety features are installed, replaced and upgraded in accordance with requirements to ensure the safe use of swimming pools, particularly for young children.

Practice Direction 9 (Council Inspections 2020) has been issued to ensure Councils are undertaking inspection of buildings and that public interest is maintained through integrity of the development system based on a risk based approach.

Together the Practice Directions require the following minimum level of inspections to be undertaken within the relevant financial year:

- 100% of swimming pools and swimming pool safety features within 2 weeks of the Council being notified of its completion
- 66% of building work of Class 1 buildings (houses/habitable buildings)
- 50% of farm buildings and farm sheds
- 90% of Class 2-9 buildings (commercial buildings)

At its meeting of the 27 April 2021 Council revoked its Building and Swimming Pool Policy (adopted under the Development Act), acknowledging that the Policy was superseded by Practice Direction 8 – Council Swimming Pool Inspections and Practice Direction 9 – Council Inspection 2020.

Building Fire Safety Committee (BFSC)

Council previously established a Building Fire Safety Committee (BFSC) as the “appropriate authority” under section 71 of the Development Act to take action, when required, to have a building owner upgrade the fire safety of a building to the appropriate level.

The PDI Act does not contain any specific transitional provisions that would result in an existing s71 BFSC under the Development Act being taken to be a committee under s157 of the PDI Act. Therefore, Council was required to formally establish a new Building Fire Safety Committee under s157 (17) of the PDI Act and did so at its meeting of the 28 June 2021. Committee members include Council’s Building Officer, building surveyor Peter Harmer and CFS representative Julian Aggiss or proxy. Meetings and inspection of property are general conducted on a six (6) monthly basis.

The Committee is established as the ‘*appropriate authority*’ under the Act to oversee building fire safety within the council area and to take action, when required, to inspect any public building that is brought to the attention of Council for the purpose of determining 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 suitably complies with safety standards and furthermore in:

- 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 notice.

The Committee is required to inspect any public building that is brought to the attention of Council for the purpose of determining 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 suitably 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.



Economic Development/ Business Confidence and Growth

Business Attraction

Council has experienced increased business confidence and investment throughout 2020/2021, with the establishment of many new businesses within the region. Investment continued to increase in the employment zones with Australian Grain Exports and Dublin Clean Grain reinvesting in operations and undertaking improvements. Carlslake Road, Dublin saw the establishment of a log transport depot, servicing a milling business in the far north.

South Australia Manure Supplies completed the development on Crabb Road, Lower Light, where they provide high quality product to SA Mushrooms.



Council also continues to provide support to the Adelaide Plains Business Advisory Group which guides initiatives that support and improve the economic viability and resilience of the local economy, industry and businesses.

The Two Wells Main Street has seen an increase in business confidence with several new businesses established, including three (3) retail food business and two (2) health care businesses.





Planning and Building Compliance

Council received regular reports of unapproved land use and building work matters during the 2020/2021 period.

Most reports required further detailed examination and research around alleged breaches of the relevant legislation, with some impacting on Council residents.

Development compliance issues investigated throughout the period included:

- land uses undertaken without development approval, e.g. truck parking, animal keeping (predominantly breeding dogs and non-domestic animals), use of residential/rural living land for business purposes, and filling or excavation of land in areas susceptible to flooding
- unapproved sheds/garages/shipping containers, fencing in flood hazard risk areas, and building additions/conversions
- non-compliance with existing conditions of development approval, e.g. related to storm water or waste disposal, insufficient landscaping and animal keeping numbers.

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

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

Often, residents and property owners were not aware that certain activities on their properties required development approval under the Development Act or from 19 March 2021 the PDI Act. Commonly, these activities included change in the use of land for animal keeping, and filling/excavation and construction of solid fencing in flood plain areas.

Public Health and Food Administration

Public Health

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 its area
- cooperating with other authorities involved in the administration of the Public Health Act
- ensuring that adequate sanitation measures are in place in its area
- ensuring that activities do not adversely affect public health
- identifying risks to public health within its area; and
- providing or supporting activities within its area 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 district to help prevent the transmission of infectious diseases. There was only one disease notification which required further investigation within the Council area during the reporting period.

Council's Environmental Health staff also undertake inspections as required in relation to vermin complaints, mosquito breeding, animal keeping issues, stormwater disposal, inadequate disposal of animal carcasses, odour complaints, dust complaints, etc. Complaints and requests for advice regarding pigeons were also received during the year.

A significant matter addressed by Council during the period involved a failure to comply with a Notice to Secure Compliance with the Public Health Act. In particular the matter involved a case of severe domestic squalor at a residential premises. Council took action to enter the property and undertake the clean-up work required by the notice. The work was undertaken over two days by Council contractors under the direction of Council staff, with a successful outcome achieved.

High risk manufactured water systems (cooling tower and warm water supply) are required to be independently 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 such system exists in the Council district.

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 document was adopted by Council in 2014.

The Plan adopts a holistic approach to promoting health through supportive social, natural, built and economic environments, and promotes a 'sustainable region for a healthy community'.

A working group made up of representatives of the four Councils meets regularly and monitors progress against the Plan's commitments and actions.

The Public Health Act requires councils to report every two years to the Chief Public Health Officer on the implementation of Regional Public Health Plans. A regional collaborative report was finalised and provided in December 2020, following endorsement by each council.

As at 30 June 2021, representatives of the four participating councils were working collaboratively with a project consultant to review the Plan as required under the Public Health Act. It is expected that a new Plan will be finalised towards the end of 2021.



Food

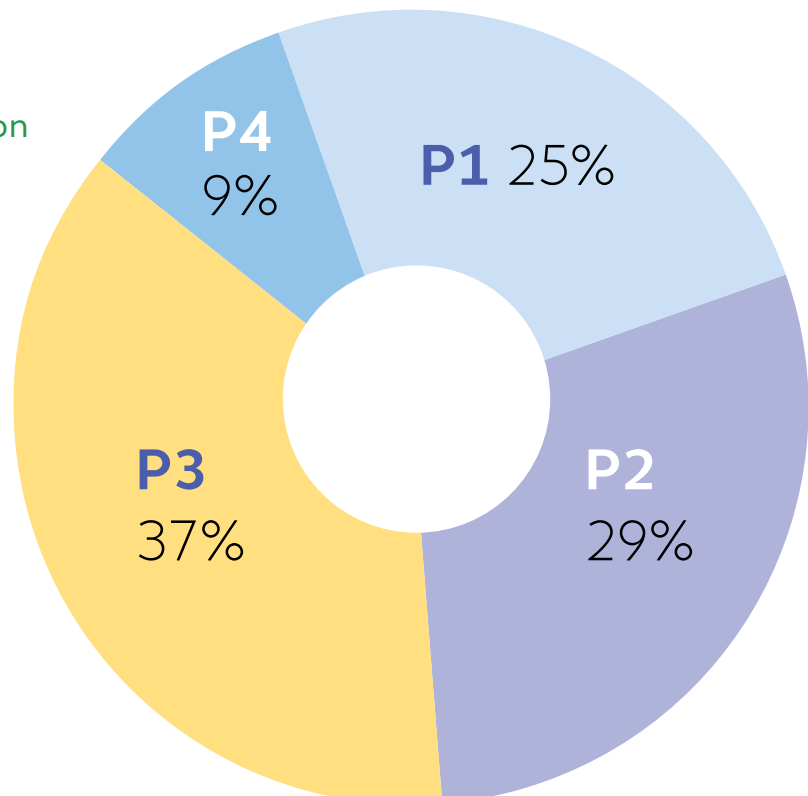
Council administers the Food Act 2001 in conjunction with the National Food Safety Standards to protect the public from food-borne illness and associated risks.

Illnesses caused by the sale or consumption of unsafe food are prevented through education and actions undertaken by Council's Environmental Health Officers, 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 56 food premises in the Council, 30 (54%) are risk classified as high or medium risk (P1 or P2) and 26 (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.

Food business
risk classification



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.

Council provides a food safety service thorough 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 29 inspections were undertaken throughout the period, including routine inspections, follow-up inspections and complaint inspections. Two Improvement Notices and four written warnings were issued to businesses following non-compliances observed.

Pleasingly only one food complaint was received by Council during the reporting period. The complaint related to poor food handling practices. Enforcement action was not required and the business was provided with advice and information.

The impacts of the pandemic and state restrictions again resulted in either the temporary or permanent closure, or limited or altered hospitality services provided by food businesses.

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. According to the provider website, over 300 Council users accessed the “I’m Alert” online training during the reporting period.

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.



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 299 wastewater applications were approved in the 2020/2021 financial year, an 80% increase from the 166 approvals processed in 2019/2020. This is reflective of the substantial residential growth occurring at Two Wells.

Wastewater approvals included connections to the Eden, Longview and Liberty private wastewater systems in Two Wells, aerated wastewater treatment systems (AWTS), septic tanks, CWMS connections, alterations to existing systems, dog kennels, temporary wastewater systems and worm farm systems.

During the year 182 wastewater related inspections were undertaken, including underfloor inspections, drains inspections, tank installations and disposal area installations. The provision of preliminary advice was also provided on-site.

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.

Eight notices were issued on properties under Section 92 of the South Australian Public Health Act 2011 to secure compliance with associated regulations. Two notices were issued for unapproved wastewater works, four notices were issued for inadequate disposal of wastewater, and two notices were issued for unapproved wastewater works and inadequate disposal of wastewater. One Expiation Notice was also issued for failing to comply with a notice.

The coastal settlement of Middle Beach is connected to a septic tank effluent pumping scheme (STEPS). Septic tank effluent from each property is pumped to a common pressurised rising main which transports the effluent to a treatment plant and then to a disposal area. Every four years the tanks are required to be desludged to remove accumulated sludge and scum. All septic tanks connected to the STEPS were desludged in June 2021 by an approved Council contractor, and will only require servicing again in 2025.

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.

The Drought Communities Program was utilised to resolve some long standing wastewater issues and provide both new and upgraded services within the district. An outdated non-conforming wastewater system at the Parham Camping Ground was replaced, and new wastewater systems were designed for new toilet installations at Dublin and the Two Wells oval.

Outdated systems were also replaced at some leased sites including the Dublin Cricket Club, and Two Wells Golf Club, and a new system was provided at a new site leased by the Adelaide Plains Kennel and Obedience Club. Three new RV dump points were also installed throughout the region, at the Parham and Mallala Campgrounds and the Two Wells Oval.



Aerobic Wastewater Treatment Tank Installation



Two Wells Oval Dump Point



During the year ongoing consultation and negotiation also occurred between the Department of Health, Council and the private developer of the Eden and Liberty CWMS at Two Wells.

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 and Dog Control

Council is responsible for the management of dogs and cats within the district pursuant to the Dog and Cat Management Act 1995.

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.

March 2021 saw the opening of the Lewiston Dog Park. Jointly funded by Council and the Drought Communities Programme, the Dog Park has proven very popular with animal owners, and provides an excellent facility for the exercising of dogs of all sizes.

Dogs and Cats Online (DACO)

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

Advantages of the DACO system include:

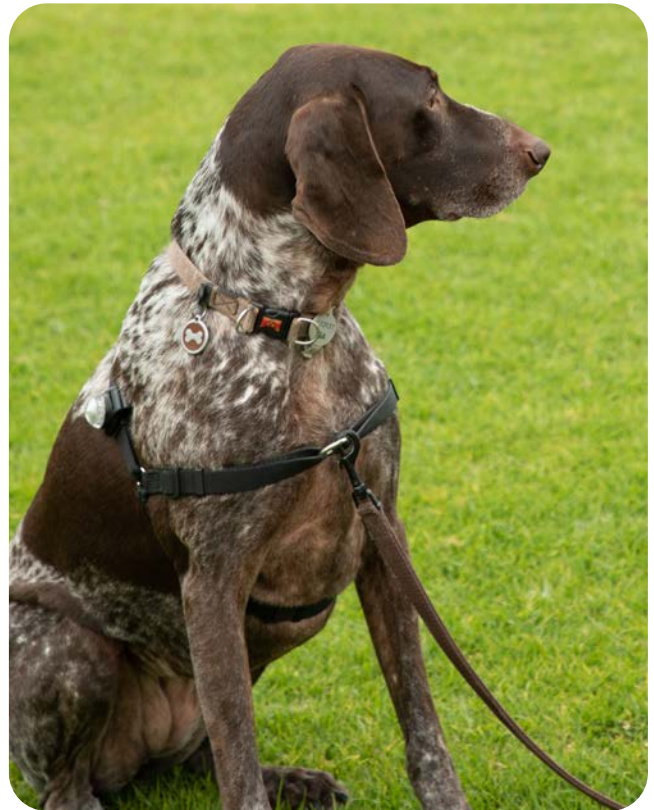
- The Dog and Cat Management Board is the responsible authority to receive registrations and micro chipping details for dogs and cats from all 68 Councils across the state
- The ability to include microchip numbers, desexing details, dog control orders, dog incident records, assistance dog records, register of dog and cat breeders, etc
- 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 2020/2021 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 5559 individual dog registrations and 123 business registrations. With the introduction of DACO, Council now has a more reliable method of determining the exact number of animals within the district.

Council has not yet resolved to introduce cat management registration fees and controls at this point, however this remains a future option. It is noted however, that 638 cat registrations were recorded on the DACO system for 2020/2021. 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 also covered by Council.



Dog and Cat Management Statistics 2020/2021

Expiations issued	19
Matters heard at SACAT	0
Barking dog enquiries	28
Reports of dogs wandering at large	82
Dogs collected and returned to owner before impounded	57
Dogs impounded	25
Dogs impounded and returned to owner	15
Reports of dog harassment to humans	3
Reports of dog attacks on humans	1
Reports of dog harassment to animals	2
Reports of dog attacks on animals	14
Cat complaints	6
Dogs delivered to Animal Welfare League	10
Cats delivered to Animal Welfare League by the community	138



Dog impounded at Two Wells

In relation to dog barking Council investigated a significant dog barking matter at Dublin, resulting in a successful court prosecution and the eventual removal of all dogs from the relevant property. The barking was having a significant impact on the health and wellbeing of residents living in the locality.

Significantly, Council's prosecution case related only to barking that was considered above and beyond what is reasonable and acceptable, acknowledging that dog barking is a natural behaviour and is not expected to be eliminated. Court action was also only undertaken after all other measures to resolve the issue had been exhausted, including providing the person responsible for the animal's fair and reasonable timeframes to address the issues.



Fire Prevention

The Fire and Emergency Services Act 2005, stipulates that each rural Council or Council that has within its area a designated urban bushfire risk area must appoint at least one person as 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 also required to regularly provide greening and curing statistics to the Country Fire Service to assist with bushfire management planning.

Fire Prevention Statistics 2020/2021

Section 105F Notices issued	218
Council action required	6
Expiations issued	30

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 fire permits were issued throughout the period.

Two expiations for burning prohibitive substances under the Environment Protection Act 1993 were 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.



Local Nuisance and Litter

The main objectives of the Local Nuisance and Litter Control Act 2016 are:

- To protect individuals and communities from local nuisance
- To prevent littering
- To improve the amenity value of local areas
- To promote the creation and maintenance of a clean and healthy environment

Local nuisance is any adverse effect on the amenity value of an area. Examples include noise, dust, odour, smoke and animals. It can also include insanitary and unsightly conditions.

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, insanitary conditions, etc. 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 community safety staff and requires detailed investigation and evidence collection.

A significant matter involving the dumping of damaged bumper bars from imported vehicles was followed up by staff during the period.



Bumper bars dumped near Council's eastern boundary

General Inspections

Parking

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

Livestock

The majority of wandering livestock complaints made to Council related to livestock wandering between private properties. Council also works closely with local police as livestock wandering on road reserves can become a road safety hazard. In this regard Council can issue expiations to stock owners for allowing stock to wander onto a roadway pursuant to Council By-law No 3 Roads Part 2.3.2 Cause or allow any animal to stray onto, move over, graze or be left unattended on any Road.



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 required to investigate and organize removal of four abandoned vehicles during the 2020/2021 year.



Abandoned vehicle requiring removal by Council

Library Services

Council operates two public libraries.

The main library, located in Two Wells, is housed in the State Heritage listed Institute Building, at 61 Old Port Wakefield Road.

This Library is regularly open to the public on Tuesday (9 am to 5 pm), Wednesday (12 noon to 7 pm) Thursday and Friday (9 am to 5 pm) and Saturday morning (9 am to 11.30 am).

There is also a small branch at the Principal Council Office in Mallala, which is open on a Wednesday morning (from 10 am to 12 noon) and a Friday afternoon (3 pm to 5 pm).



Two Wells Library

Until Sunday 19 December 2020, a Depot Library operated from the Windsor Institute, open to the public on Sunday mornings. With the retirement of long serving volunteer Mrs Barbara Kennedy, Council was unable to find another volunteer to take on this commitment. Furthermore, Council consulted with Windsor residents regarding the proposed closure of the Depot Library and received no objections.

Council employs 2.9 FTE library staff (including a qualified librarian) and through a Memorandum of Understanding with the Town of Gawler (2020-2022), their casual library officers assist at the Two Wells Library to cover staff absences.

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 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 7,305 people visited our library buildings.



Mallala Library

Adelaide Plains Library Facebook Page

Interest in the Library facebook page continues to grow, since it was first launched in October 2018.

The Library's facebook page, first launched in October 2018, promotes Library events and services, as well as providing informative posts regarding history of the APC area. At the end of June 2021, the Library facebook page had just over 630 followers.

Tabled are the 2020 – 2021 quarterly facebook statistics.

Library Facebook Activity

Total Number of posts

July – Sept 2020	Oct – Dec 2020	Jan – Mar 2021	April – June 2021	Total
106 (35)	135 (45)	98 (32)	110 (37)	449 (37)

Total Post views

July – Sept 2020	Oct – Dec 2020	Jan – Mar 2021	April – June 2021	Total
22,303 (7,434)	32,966 (10,988)	47,854 (15,951)	25,846 (8,615)	128,969 (10,747)

(monthly average in brackets)

Below are some well visited facebook posts.



Tech Savvy Seniors Classes

The Adelaide Plains Library received a grant totalling \$1,848 from the State Government, in order to assist with running Tech Savvy Seniors classes which were held in April and May 2020.

A series of 12 classes were offered at the Two Wells or Mallala Libraries, which included sessions on the use of apple devices facebook and introduction to video calling. Feedback from the 45 attendees was very positive, and staff continue to support our 'seniors' by offering one-to-one training.

A series of
12
classes
were offered at the
Two Wells or
Mallala Libraries



Tech Savvy Participants; Judith Jenkin, Carol Hall, Kath Adams and facilitator Rose Cavanagh.

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. Seven (7) volunteer Justices of the Peace are currently rostered to work.

Library Events

Adult Events

Author events continue to be well attended by our community. On Friday 4 September 2020, former solicitor Georgie Brooks spoke at the Two Wells Bowling Club and recounted tales from her memoir *A Year in the Mud and the Toast and the Tears*. The audience of 40 people thoroughly enjoyed Georgie telling stories of her family's dream of a semi-rural lifestyle and the actual reality of the situation.

Adelaide-based author Sonya Bates was the guest author on Tuesday 27 October 2020. Previously a children's author, Sonya decided to turn her writing skills to an adult audience. Her debut adult book, *Inheritance of Secrets*, a mystery thriller based in Adelaide, was the focus of her talk and her intense attention to detail when researching this novel was appreciated by the audience of 40 people.

Top selling Australian author Victoria Purman, proved to be an engaging speaker. She spoke about her passion for writing books predominantly set during World War II, focusing on the role Australian women played during this period. 60 guests stayed and chatted after the event whilst enjoying a traditional afternoon tea provided by the Two Wells Bowling Club on Tuesday 16 March 2021.



Author Sonya Bates



Georgie Brooks with Mollie Frost

Our last author event for 2020/2021 was held on 8 June 2021. South Australian author Dean Jamieson kept 40 guests entertained with his many interesting escapades about following his childhood dream of becoming a real-life cowboy in the outback. These stories were captured in his book *They Called Me Lightening*, with proceeds of his sold books being donated to Fibrodysplasia Ossificans Progressiva which is an extremely rare bone disease which his daughter lives with.

These events provide very valuable social and networking opportunities for our community.

Author Dean Jamieson and audience



NAIDOC Week – Basket Weaving Workshop for Adults

Staff successfully applied for a National Aborigines and Islanders Day Observance Committee (NAIDOC) grant to run a basket weaving workshop for adults on Thursday afternoon, 12 November 2020. The \$750 cheque was used to engage ladies from the Marra Dreaming Indigenous Arts and Craft Centre who demonstrated their basket weaving skills and assisted the 20 people who attended this fully booked session, which received very positive feedback. As the grant money was not fully expended, NAIDOC approved the purchase of some basket weaving books, which have been added to the Library collection, with the remaining funds.



Janet Price and Ria Webb at the NAIDOC Week Basket Weaving workshop

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.

A total of
200
people
attended our
adult events this
financial year

Children's Events

School Holiday Programs

School holiday programs were on offer ranging from puppetry to painting workshops.

The Library's popular school holiday programs recommenced in the September/October 2020 holidays, much to the delight of both children and their parents and carers. On Tuesday 29 September 2020 well known puppeteer Sue Harris visited the Two Wells Uniting Church Hall. As well as showing the children 'behind the scenes' puppetry techniques, the children were given the opportunity to 'put into practice' what they had learnt.

Cartoonist Gina Chadderton ran a cartoon workshop on Thursday 8 October 2020 and after she demonstrated various 'tricks of the trade' the children had a great time using their imaginations and drew their own comic characters and story.

On Tuesday 13 April 2021 children attended a Dance Around the World session and were shown and tried traditional dances from various countries, as well as some old favourites.

A science themed workshop proved popular on 22 April 2021. Children eagerly watched on whilst the instructor was showing them a number of chemical reactions, before they had the chance to 'make' and play with slime.

A total of 85 children (plus their parents/ grandparents and siblings) attended our school holiday programs this financial year, with 17 children having their Children's University Passport stamped for attending.



Cartooning workshop attendees with Gina Chadderton



Presenter Lee with a group of children at the Science Show

Summer Reading Club Program (SRC)

Once again the Adelaide Plains Library participated in the Summer Reading Club Program. This nation-wide program aims to encourage children and young people from pre-school age to 17 years to embrace both a love of reading and their local public 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 40 children successfully completed the challenge. With the need for social distancing, there was insufficient floor space at the Two Wells Library to hold an afternoon tea. Instead the children collected their well-deserved book reward and certificate signed by Mayor Wasley from the Library, as well as a voucher that they could redeem at the Two Wells Bakery.



Council's Library Officer presenting Hugh Farrugia-Gay with his SRC certificate and book prize

This year
40
children
successfully
completed the
challenge

Mallala Primary School Visits

A library staff member visited the Mallala Primary School on 27 May 2021 and three classes (totalling 60 pupils) enjoyed listening to the book *Anything is Possible* being read to them, followed by making an origami spinning top.

Community Services

Celebrations and Events

Australia Day 2021

On Tuesday 26 January 2021, Council hosted the Australia Day Ceremony at the Dublin Oval, where members of the community came together to reflect and celebrate. The day began with a cooked breakfast, provided by Council and kindly prepared by the members of the Dublin Cricket Club.

Mayor Mark Wasley hosted the event, with Council's Australia Day Ambassador, William (Bill) Denny OAM BM, appearing as the special guest. Bill delivered a poignant speech on what Australia Day means to him. He talked of his father's fond memories of his time at the RAAF base in Mallala many years ago and acknowledged the late Mrs Margaret Tiller's dedication to the upkeep of the Mallala War Cemetery.

Mayor Wasley had the privilege of presenting Council's Australia Day Award recipients with their awards.

The award recipients for 2021, as determined by Council at its meeting in December 2020, were:

Citizen of the Year – Mrs Patricia (Pat) Thompson.

Pat has served the Dublin community for over 25 years, including being a founding member of the Dublin History Group in 1997.

Young Citizen of the Year – Jack Harris.

Jack has volunteered at the Two Wells Country Fire Service since 2013. He has attended over 200 emergencies as a firefighter, including major bushfires in the 2019-2020 season.

Community Event of the Year – Two Wells Community Garden Official Opening.

Over 200 people attended the official opening of the Two Wells Community Garden on 18 October 2020 to celebrate the transformation of the garden area, located behind the Two Wells Craft Shop.

Community Group of the Year – Adelaide Plains Equestrian Club.

Club volunteers have converted an un-utilized space into an impressive equestrian facility over the last 18 months.

Community Project of the Year – Mallala and Districts Lions Club – Mallala Campground.

Mallala and Districts Lions Club members have volunteered many hundreds of hours to establish a camping ground at the Mallala Oval, with the assistance of grant funding allocated by Council Members through the Federal Government's Drought Communities Program.



Mayor Mark Wasley, APC Citizen of the Year Mrs Pat Thompson and Council's Community Development Officer.



Mayor Mark Wasley and APC Young Citizen of the Year Jack Harris



Mayor Mark Wasley and receiving a certificate of volunteer recognition, Mrs Barbara Kennedy

Recently retired Windsor Depot Library volunteer, Mrs Barbara Kennedy, was also formally recognised for her 25 years of volunteer service.

Council also welcomed four (4) new citizens on this day. The conferees, originally from New Zealand and the United Kingdom, became Australian citizens as a part of a Citizenship Ceremony at the event.

Citizenship ceremonies are an important part of our nation's celebrations and hold special significance both for those becoming citizens, and the broader Australian community. Traditionally, more people become citizens on Australia Day than any other day of the year.

The event was followed by a friendly rival Country Fire Service cricket match, in what has become an annual tradition at Council's Australia Day ceremonies.



Mayor Mark Wasley welcoming four new Australian citizens on Australia Day

ANZAC and Remembrance Day Services

Formal ANZAC and Remembrance Day services held at the Two Wells and Mallala War Memorials were provided with wreaths on behalf of Council.

Due to the COVID-19 public health emergency, many residents were asked not to attend traditional ANZAC Day Dawn Services and instead to hold a driveway vigil at dawn. Smaller community memorial services were also cancelled.

Remembrance Day Services went ahead, however again due to the public health emergency, there were no refreshments or events after the services.

Citizenship

The Citizenship Ceremony scheduled to be held in July 2020 was cancelled due to the COVID-19 public health emergency. Despite the restrictions, eight (8) residents went on to make the pledge of commitment to become an Australian Citizen during 2020/2021.

Council welcomed five (5) new citizens to its community, at a ceremony held on Australian Citizenship Day in the Two Wells Council Chambers on Thursday 17 September 2020, with conferees originating from India, Ireland and the Philippines. The ceremony, officiated by Mayor Wasley, was held in line with the COVID-19 government restrictions of the day, with family and friends present to witness this special occasion. Fortunately, all attendees were able to enjoy celebrations including morning tea after the ceremony.



The big screen being set up at the Mallala Oval

Outdoor Cinemas

Our family orientated outdoor cinemas were once again back in 2021. Approximately 90 people watched the film *Mary Poppins Returns* at the Mallala Oval on Friday 26 February 2021. The film *Secret Life of Pets 2* was broadcast at the Dublin Oval on Friday 12 March 2021 and was enjoyed by over 90 people. Finally, film *Playing with Fire* was shown at the Two Wells Oval on a balmy summer's night and attracted well over 250 people. All three (3) local cricket clubs had their canteens open on the night, which helped to raise much needed funds for those clubs.



Grant Funding

Community Partnerships – Individual Sports and Cultural Fund

Council recognises the outstanding talents of individuals within the region 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 International level may be eligible to receive some financial assistance in line with the Funding's Guidelines.

Unfortunately, due to the COVID-19 public health emergency, most sporting, recreational and cultural activities were cancelled and therefore no funds were expended in 2020/2021.

Two Wells Community Fund

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 within 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 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.

In this financial year, one (1) round for community groups to apply for funds was offered. Applications opened on 1 September 2020 and closed on 30 September 2020.

The Two Wells Community Fund Committee met (via Zoom) on in October 2020 and five (5) groups were successful and a total of \$42,911 was allocated as follows:

- The Two Wells Community Centre received a grant of \$10,700 to assist them to update and modernise a number of internal amenities including the purchase of an upright commercial fridge
- The Two Wells Craft Shop received \$1,076 to support their ongoing endeavours in their community garden
- St Joseph's Catholic Church received \$5,000 for stage 2 of the building's renovations
- The Lions Club of Two Wells spent their cheque of \$11,715 on purchasing and installing a shelter/barbecue facility at the Two Wells Reserve
- The Two Wells Regional Action Team was awarded \$14,500 for their walking path project – joining the 'Historic Wells' to the Village Green.

Funding recipients would ordinarily be presented with a mock cheque, in person, by the Honourable John Dawkins however this event was cancelled due to COVID-19.





Community Transport

Community Bus

The monthly community bus service to Elizabeth City Centre was cancelled in April 2020 and did not resume service until March 2021 due to the COVID-19 public health emergency. The remaining four (4) months saw a total of 52 adults and two (2) children utilise this service.

Community Passenger Network

Council continues its alliance with the Mid North Community Passenger Network in collaboration with Wakefield Regional Council, Goyder Council and Clare and Gilbert Valleys Council. The Network provides transport for members of the community to attend medical and health appointments, locally or in the metropolitan area. To be considered eligible for this service, the resident needs to have no, or very limited, travel options. There is a vehicle based at Mallala and a total of seven APC volunteer drivers share and provide this service.

In 2020/2021 the service was used for a total of 133 trips compared to 228 trips in 2019/2020.

Adelaide Plains Council is represented on the Mid North Community Passenger Network Advisory Committee by a Council Member.

Support for Local Community Events

The Two Wells and Mallala Street Parade and Parties are run by local community groups, with support provided by Council to cover the event's insurance costs. Unfortunately both of these events were cancelled in 2020 due to the COVID-19 public health emergency.

The Two Wells Craft Shop and Community Nursery held a hugely successful Christmas Market in the rear grounds of the Craft Shop (former Court House). Council provided support and promotion.

Support for Local Community and Sporting Groups

Advice regarding funding opportunities, including application assistance and letters of support, was provided for a number of community groups to assist them with their grant funding applications.

Tourism

Council continues to promote tourism opportunities through the Visitor Information Outlet located in the Two Wells Service Centre. The Centre contains the full range of Regional Tourism Guides, in addition to brochures supporting local attractions and accommodation opportunities.



Council and Community

Adelaide Plains Council Historical Committee (APCHC)

The APCHC is comprised of seven (7) Members and Chairperson (Council Member).

As per the APCHC Terms of Reference, adopted by Council at its June 2021 Ordinary Council meeting, members 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
- co-ordinate the management of the Mallala Museum facility.

The Museum's Upstairs Gallery has undergone much needed maintenance work, which included repairs to the ceiling, painting of the walls and new carpet being laid. This work has been achieved through Council receiving money from the Federal Government's Federal Stimulus Grant. Moreover, this grant funding was also used to address the insufficient lighting in the Upstairs Gallery, with the installation of additional fluorescent lights.

APCHC members have continued to work on the Transport Gallery refit, particularly the structural work (grant money was received from the History Trust of South Australia).

At the APCHC meeting in June 2021, Members resolved to rename the newly refurbished Upstairs Gallery, the Margaret Tiller Gallery, in recognition of her outstanding contribution to the Mallala Museum.

The Mallala Museum reopened to the general public on Sunday 2 May 2021.



Mallala Museum

Community Group Relocations

Council has worked closely with local groups to determine potential future sites for the organisations affected by the Two Wells Town Centre Redevelopment.

The Adelaide Plains Kennel & Obedience Club now has a formal lease agreement for a portion of land at the Clara Harniman Reserve in Lewiston and Council set aside \$150,000 to assist the Club to develop the site into a suitable facility. Since then, significant works have been undertaken, including new fencing and gates as well as a new shed/clubrooms, including toilets and a rainwater tank.

The Two Wells Trotting Owners and Trainers Association now has a lease agreement for a new permanent location in Hams Park, Lewiston. Council set aside \$40,000 to develop a shelter, including wash down areas.

Council continued to work with Scouts SA to agree to a site for the relocation of the Two Wells First Scout Group.

Council has also assisted the Two Wells Branch of Meals on Wheels (MoW) find a suitable, temporary location after their home of over 30 years at the Uniting Church Hall was deemed unsuitable and continue to work with the Uniting Church Parish to extend the current hall/op-shop to provide permanent space for the local Meals on Wheels branch.



Council Units

Council owns seven (7) single bedroom units located at 10-12 Aerodrome Road, Mallala (known as Dunstan Court) and one (1), two (2) bedroom courtyard villa located at 2/7 Chivell Street, Mallala. These units are currently managed by Council staff, who oversee unit maintenance, tenant lease agreements and filling unit vacancies. As at 30 June 2021, all units were tenanted.

Council Volunteers

Council is very fortunate that approximately 60 people are registered as 'official' Council volunteers. Our volunteers include Justices of the Peace who are available at the Two Wells Library on a Saturday morning (9 am to 11 am), as well as volunteers at the Mallala Museum, who have regularly working bees on Tuesday mornings. The volunteers at the Two Wells Lions Nursery project (located in front of the Two Wells Depot grounds) have tended and grown native plants which, once established, are planted in the Council area.

Hart Reserve Masterplan

Council is undertaking the preparation of a Master plan for 'Hart Reserve' in Two Wells, to provide a blueprint to develop the site into a vibrant community space.

Surrounding residents, the Two Wells Primary School and interested residents were invited to attend one of two site meetings and provide ideas on what they would like to see in Hart Reserve. In addition, attendees were invited to participate in a Community Reference Group to develop a draft master plan with many participants eager to see positive change.

From the initial site meeting, through to consultation with the Community Reference Group, a draft plan has been developed for the site and community consultation commenced.

Regional and Local – Disability Access and Inclusion Plans (DAIP)

Council's DAIP contains proactive actions for improving Council policies, practices, services and facilities to ensure equitable access for all members of the community and visitors to the area.

Council endorsed its revised Adelaide Plains Council DAIP at its September 2020 Ordinary Council to ensure it complies with both the South Australian Disability Act (DIA) 2018, as well as align with the State Disability Access and Inclusion (SDAI) Plan.

At the September 2020 Council Meeting, Council Members agreed to change the status of the Regional DAIP to a supporting reference document, which continues to provide valuable statistical and background information.

This financial year Council funds allocated for DAIP projects were expended to facilitate a new level access to the side entrance to the Two Wells Library, including handrails on the ramp and bridge.

Review of the former District Council of Mallala Heritage Survey

The Lower North Regional Survey – District Council of Mallala was compiled by the Heritage Conservation Branch of the former Department of Environment and Heritage in 1983. A suitably qualified heritage architect firm was engaged to review the original 1983 document, which included desk- top and site visits, and make recommendations. A draft report has recently been presented to Development and Community staff for their consideration.

Walk to the Wells Pavers

As a part of the upgrade of the public space next to the Two Wells Library, the named pavers on the path leading to the two wells were removed. A total of 527 individually named pavers were stacked and stored in the Council works depot and close to 400 pavers have been returned to the relevant owner or family member or disposed of at their request.



Two of the locations in the Historic Survey – Mallala Museum and the Mallala Monument



Walk to the Wells Pavers

INFRASTRUCTURE AND ENVIRONMENT

- Community Infrastructure
- Capital Works & Maintenance
- Operational Works
- Waste Management
- Open Space & Environment
- Coastal Management

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, quarry operations. The department also provides support emergency services in the preparation, response and recovery phases of emergency management.

Community Infrastructure

Development within Adelaide Plains Council is rapidly advancing, with the Hickinbotham developments of Eden (now up to Stage 10) and Liberty (now up to Stage 3). Stage 4 of Longview, which is a residential development being undertaken by the Weeks Group, is also now completed. Gracewood, in the Mallala Township, is in the advanced planning phase.

The community infrastructure relevant to these developments includes sealed roads, kerbing, footpaths, stormwater catchment reserves, street trees and lighting.

Capital Works & Maintenance

The following capital and maintenance works were undertaken during 2020/2021:

- Webb Beach Levee and Access Road Upgrade
- Thompson Beach Foreshore Car Park
- Public Toilet at the Village Green, Two Wells
- Shannon Road Stage 2 Intersection Upgrade
- Lewiston Off-Leash Dog Park
- Two Wells Main Street Upgrade

Seal Rehabilitation

- Dawkins Road – Old Port Wakefield Road to Judd Road
- Ruskin Road – Bubner Road to The Esplanade
- Dublin Saleyard Access Upgrade Project (Carslake Road Reseal)



Unsealed Road Re-sheeting

- Raise Middle Beach Road Height
- Avon Road – Council Boundary to Ridley Road
- Brady Road – Tank Road to Fidge Road
- Collins Road – Farrelly Road to Marshman Road
- Daniel Road – Long Plains Road to End of Seal
- Day Road – Germantown Road to Humphrey Road
- Frost Road (Lower Light) – Big Rabbit Road to Limerock Road
- Gregor Road – Boundary Road to Aunger Road North
- Hall Road (Grace Plains) – Ross Road to Broster Road
- Johns Road – Pederick Road to Baker Road
- Pederick Road – Gawler River Road to Johns Road
- Powerline Road – Dublin-Broster Road and Hallion Road-Tiller Road
- Slant Road – Wild Horse Plains Road to Lyons Road
- Wasleys Road – End of Seal to Davies Road
- Parker Road Lawrie Road to Daniel Road

Footpath Renewal

- William Street, Two Wells – Chapman Street to Elizabeth Street
- Butler Street, Mallala – Redbanks Road to Irish Street
- Gameau Road – Connection to Gawler Road
- Footpath/Kerbing/Reseal: Old Port Wakefield Road, Two Wells/Mallala – Two Wells Road/Gawler Road

Street Lighting

- Old Port Wakefield Road/Gawler River Road

Equipment/Plant Replacement

The following equipment was replaced as part of the 2020/2021 Plant Replacement Programme:

- Tandem Truck and trailer
- Roller
- 7x5 Trailer
- Front Deck Mower
- 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, street scapes 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 has continued 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's records indicate that \$74,283 was spent in the 2020/2021 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 district. No locality seems to be immune from this practice and Lewiston and the coastal settlements continue 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
- House hold 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 but not limited to:

- 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.

During the 2020/2021 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.



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.

Through Council's revegetation program over 2600 tube stock were planted at the end of autumn and into the beginning of winter. The Two Wells Nursery grew a portion of the plants. A planting day was held in June 2021, with TAFE SA students, enabling students to be a part of Council's revegetation project throughout the Lewiston Wetlands.

Significant weed control and revegetation works were also completed along the Gawler River at the Bakers Road Wetlands and on the Light River at the Rockies Reserve in conjunction with the Northern and Yorke Landscape Board, which contributed of \$12,000 across both sites.

Through Drought Communities Programme funding, approximately 700m of fencing was installed in Dublin to protect native vegetation as well as repairs and entry way installation into the Heritage Agreement scrub surrounding the Dublin Township.

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 districts 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 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
- 5ha Direct Seeding
- 4.5km of fencing protecting 56ha of vegetation
- 1,550ha of pest plant control
- 9,600 Plants propagated via Two Wells Community Nursery
- 1,236 volunteer hours (equivalent to \$55,620!)
- 1,600 plants grown from the Two Wells Community Nursery were gifted to residents
- \$6,000 worth of grants funding obtained
- \$56,500 worth of grant funding applied for still pending results
- Creation of Thompson Beach Biodiversity Action Plan

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

- 1,5630 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)
- \$3,000 worth of grants funding obtained
- \$360,250 worth of grant funding applied for still pending results



Two Wells Community Nursery

Highlights over the past 12 months include

The second year of propagation for the Two Wells Community Nursery supplied all the seedlings for the coastal revegetation program at Thompson Beach, Web Beach and Parham. The nursery contributed to Council revegetation activities at Barkers Wetland, Lewiston Wetland and the Two Wells Village Green.

Council co-funded a 4.5km fence to protect the nationally endangered Bead Samphire (*Tecticornia flabelliformis*) at Thompson Beach. The fence also protects 580ha of the Adelaide International Bird Sanctuary National Park – Winaityinaityi Pangkara.





Adelaide International Bird Sanctuary National Park – Winaityinaityi Pangkara.

Innovation within Council Coastline

New revegetation technology, 'Cocoon Aid Incubators', were installed at Thompson Beach and Parham – the first locations to be trialled in South Australia and the fourth location nationally. Funding for this work came from a successful State Coastal Community Board Grant Funding bid of \$6,000.

A Biodiversity Action Plan was developed for the Thompson Beach foredune and Samphire associated habitat behind the town. This document will guide all future ecological works at Thompson Beach.

A drone was used to capture Light Detection and Ranging (LIDAR) and Normalised Difference Vegetation Index (NDVI) to measure the impacts of the large scale die-off of coastal plants on the Thompson Beach foredune.

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.



FINANCE AND BUSINESS

Council's Finance and Business department is primarily responsible for the management of Council's financial services and information technology.

The department is responsible for strategic finance, budgeting, 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.

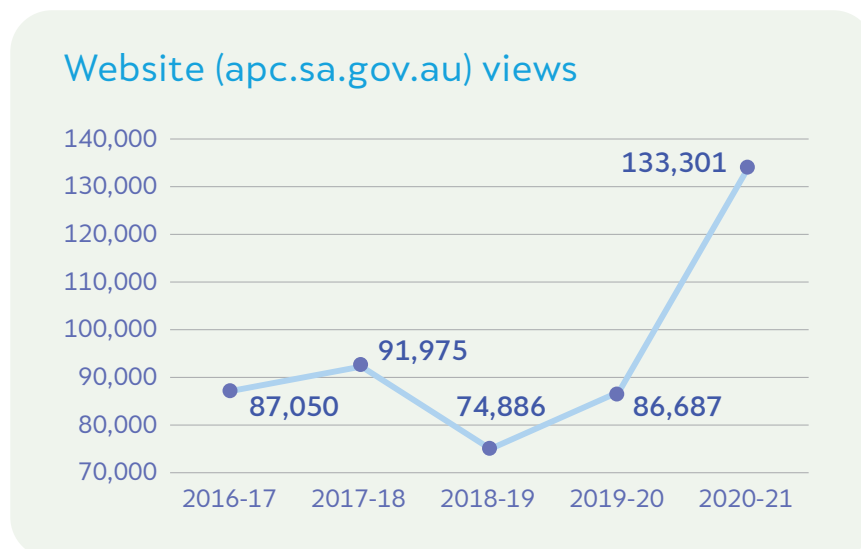
Information Technology

Council's 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. We have seen an increase in page visits of 53% in 2020/2021 (compared with 2019-2020) 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 2020-2021:

- Consolidation of existing and new IT systems to a more secure central location
- Assistance and guidance with SA Planning Portal implementation
- Commence planning of major upgrades to Council's corporate IT system
- Review of hosting arrangements for managed IT services

Key Operational Projects 2020-2021:

- Update contracts for printing and scanning
- Two Wells Council Chamber IT improvements
- Upgrade budget management software
- Rollout of new fleet of mobile devices
- Ongoing improvements in Council's IT security program
- Implementation of online time sheet software

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:

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.



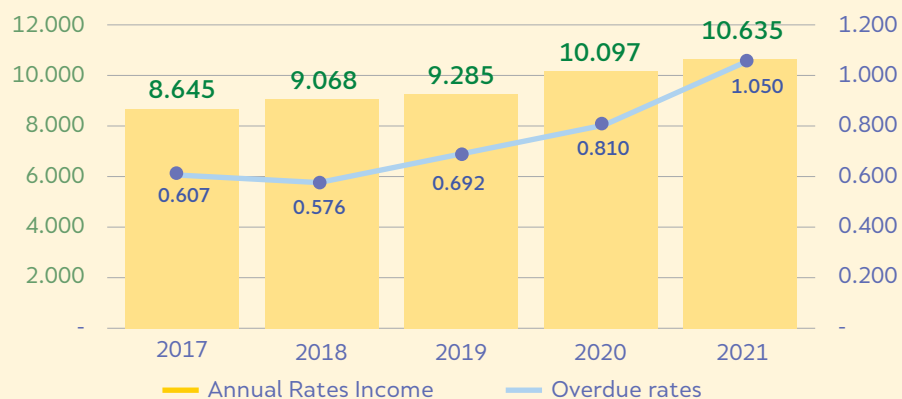
Overdue Council Rates

Council's main source of revenue is rates income as rates income as a percentage of total income is 75%.

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 2016/2017) compared to the total rates income (General Rates, CWMS charges, Waste Collection Levy & Regional Landscape Levy) of the respective financial year. While the rates income has gone up by 23%, from \$8.645m in 2016/2017 Financial Year to \$10.635m in 2020/2021 Financial Year, overdue rates have gone up by 73%.

Figure 1: Annual Rates Income and Overdue Rates (\$'Mn)



Relief to ratepayers financially impacted by COVID-19

Throughout the 2020/2020 financial year, Council assisted ratepayers impacted by COVID-19, including:

- No fines or interest charged on overdue rates
- Flexible rate payment arrangements (weekly, fortnightly or monthly)
- Postponed payments of the first, second and third quarter instalments of 2020/2021 rates (with no fines or interest) until 1 May 2021

Noting that South Australia had managed the COVID-19 public health emergency relatively well, Council Members determined not to extend COVID-19 rate relief past 1 May 2021.



Outstanding Council Borrowings

The fixed rate borrowings on 30 June 2021 were \$2.297m (Refer Table 1 for details). It is a reduction of \$0.490m when compared with the outstanding fixed rate borrowings of \$2.787m on 30 June 2020 as a result of repayment of loans instalments when they fall due.

Council also had outstanding variable rate cash advance (CAD) of \$0.539m from the LGFA on 30 June 2021 at an interest rate of 1.30% (no CAD loan as at 30 June 2020).

The fixed interest loans have been provided by LGFA. The terms for LGFA loans range from 10 to 20 years, with the interest rates varying between 4.45% and 7.05% 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 all active loans are contained in Table 1 and Table 2.



Table 1: Outstanding Fixed Rate Debenture Loans at 30 June 2021

Purpose of the Loan	Loan Term (Yrs.)	Principal Amount (\$'000)	Date of Borrowing	Date of Maturity	Interest Rate (%)	Balance (\$'000)
Gawler River Scheme – Flood Plain Management	15	430	15/01/2007	15/01/2022	6.80	44
Community Land – Mallala	15	180	15/05/2007	15/05/2022	7.02	19
Resource Recovery shed & Ruskin Shannon Rd Development	15	368	15/06/2007	15/06/2022	7.05	38
Funding Depot and Plant purchases	10	3,000	16/04/2012	16/04/2022	5.90	384
Mallala CWMS Scheme	20	1,910	15/06/2016	15/06/2036	4.45	1,812
Total		5,888				2,297

Table 2: Outstanding Variable Rate Cash Advance at 30 June 2021

Loan Number	Purpose of the Loan	CAD Limit (\$'000)	CAD Facility Expiry Date	Interest Rate (%)	Balance (\$'000)
CAD 123	General Council operations	5,000	5/07/2028	2.05	-
CAD 124	General Council operations	300	15/05/2030	2.05	
CAD 124 CV19	General Council operations	1,500	15/10/2023	1.30	539
Total		6,500			539

All of Council existing fixed rate loans will be repaid by 30 June 2022 except for the Mallala CWMS loan which was obtained for 20 year period on 15 June 2016.



Financial Statements for Year Ending 30 June 2021

Council's Auditor, Mr Tim Muhlhausler of Galpins Accountants, Auditors & Business Consultants has audited and signed the 2020/2021 Annual Financial Statements with an unmodified audit report on the financial statements and the internal financial controls of the Council. The Council has received and approved the 2020/2021 Annual Financial Statements at its Ordinary Meeting held on Monday 22 November 2021.

Council Management can confirm that to the best of their knowledge, the 2020/2021 Financial Statements represent a true and fair view of the financial affairs of the Council as at 30 June 2021 and for the year ended 30 June 2021.

In the 2020/2021 Financial Year, Council has made an operating surplus of \$1,243,162 against an operating surplus of \$650,895 made in the 2019/2020 Financial Year, resulting in an improvement of \$592,267. The improvement in financial performance has been achieved primarily due to increase in grants and rate revenue and reduction in interest 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 the debt level remains manageable and maintaining and renewing ageing infrastructure assets.

APPENDIX 1



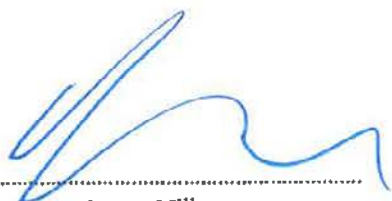
ADELAIDE PLAINS COUNCIL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

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 2021 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.



James Miller
Chief Executive Officer



Mark Wasley
Mayor

Date: 22 November 2021

ADELAIDE PLAINS COUNCIL

General Purpose Financial Reports for the year ended 30 June 2021

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ADELAIDE PLAINS COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Rates	2	10,634,893	10,096,890
Statutory charges	2	603,101	511,379
User charges	2	178,414	156,563
Grants, subsidies and contributions	2	3,315,715	2,618,798
Investment income	2	991	3,881
Reimbursements	2	24,412	58,808
Other income	2	142,580	125,124
Total Income		14,900,106	13,571,443
EXPENSES			
Employee costs	3	5,150,560	4,930,715
Materials, contracts & other expenses	3	5,388,820	4,831,258
Depreciation, amortisation & impairment	3	2,910,953	2,923,151
Finance costs	3	131,771	168,896
Net loss - equity accounted Council businesses	19	74,840	66,528
Total Expenses		13,656,944	12,920,548
OPERATING SURPLUS / (DEFICIT)		1,243,162	650,895
Asset disposal & fair value adjustments	4	(273,009)	(396,695)
Amounts received specifically for new or upgraded assets	2	1,494,412	779,113
Physical resources received free of charge	2	5,344,703	5,263,450
NET SURPLUS / (DEFICIT)		7,809,268	6,296,763
transferred to Equity Statement			
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	1,405,039	(7,694,716)
Share of other comprehensive income - equity accounted Council businesses	19	(55,383)	(58,242)
Total Other Comprehensive Income		1,349,656	(7,752,958)
TOTAL COMPREHENSIVE INCOME		9,158,924	(1,456,195)

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

ADELAIDE PLAINS COUNCIL
STATEMENT OF FINANCIAL POSITION
as at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	256,781	869,889
Trade & other receivables	5	2,386,481	1,236,543
Inventories	5	238,610	259,439
Total Current Assets		2,881,872	2,365,871
Non-current Assets			
Equity accounted investments in Council businesses	6	5,817,880	5,948,103
Infrastructure, property, plant & equipment	7	121,078,242	113,448,916
Other non-current assets	6	990,926	39,374
Total Non-current Assets		127,887,048	119,436,393
Total Assets		130,768,920	121,802,264
LIABILITIES			
Current Liabilities			
Trade & other payables	8	1,819,620	2,337,517
Borrowings	8	1,045,818	489,388
Provisions	8	1,253,471	1,008,344
Total Current Liabilities		4,118,909	3,835,249
Non-current Liabilities			
Borrowings	8	1,790,122	2,297,356
Provisions	8	209,556	178,250
Total Non-current Liabilities		1,999,678	2,475,606
Total Liabilities		6,118,587	6,310,855
NET ASSETS		124,650,333	115,491,409
EQUITY			
Accumulated Surplus		42,882,551	35,073,283
Asset Revaluation Reserves	9	79,592,796	78,187,757
Other Reserves	9	2,174,986	2,230,369
Total Council Equity		124,650,333	115,491,409
TOTAL EQUITY		124,650,333	115,491,409

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 2021

		Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	TOTAL EQUITY
2021	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		35,073,283	78,187,757	2,230,369	115,491,409
Net Surplus / (Deficit) for Year		7,809,268	-	-	7,809,268
Other Comprehensive Income					
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)
Balance at end of period		42,882,551	79,592,796	2,174,986	124,650,333
2020					
Balance at end of previous reporting period		28,776,520	85,882,473	2,288,611	116,947,604
Net Surplus / (Deficit) for Year		6,296,763	-	-	6,296,763
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	(7,694,716)	-	(7,694,716)
Share of other comprehensive income - equity accounted Council businesses		-	-	(58,242)	(58,242)
Balance at end of period		35,073,283	78,187,757	2,230,369	115,491,409

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 2021

	Notes	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Rates - general & other		10,395,368	9,978,888
Fees & other charges		616,641	515,884
User charges		236,485	109,881
Investment receipts		1,242	3,826
Grants utilised for operating purposes		2,622,149	3,304,183
Reimbursements		24,412	58,808
Other revenues		142,580	125,124
<u>Payments</u>			
Employee costs		(4,884,602)	(5,111,139)
Materials, contracts & other expenses		(5,384,837)	(4,530,072)
Finance payments		(177,040)	(183,554)
Net Cash provided by (or used in) Operating Activities		3,592,398	4,271,829
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		760,398	779,113
Sale of replaced assets		124,099	259,941
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(2,141,883)	(3,148,918)
Expenditure on new/upgraded assets		(2,997,314)	(911,479)
Net Cash provided by (or used in) Investing Activities		(4,254,700)	(3,021,343)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		9,859,439	4,085,034
<u>Payments</u>			
Repayments of borrowings		(9,810,246)	(4,772,082)
Net Cash provided by (or used in) Financing Activities		49,193	(687,048)
Net Increase (Decrease) in cash held		(613,108)	563,438
Cash & cash equivalents at beginning of period	11	869,889	306,451
Cash & cash equivalents at end of period	11	256,781	869,889

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 2021

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 22 November 2021.

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. These financial statements include the consolidated fund and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated. 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
2018/2019	1,437,305	1,413,648	+	23,657
2019/2020	1,478,003	1,455,290	+	22,713
2020/2021	1,467,802	1,462,155	+	5,647

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 1 (cont) - SIGNIFICANT ACCOUNTING POLICIES

In addition, 2019/2020 and 2020/2021 Supplementary Local Road Grants of \$259,904 was paid in advance in June 2019.

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 2021

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 2021

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 18.

10 Joint Ventures and Associated Entities

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. 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 19.

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 as a lessee

Short-term leases and leases of low-value assets

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

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 1 (cont) - SIGNIFICANT ACCOUNTING POLICIES

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 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

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 2021

Note 2 - INCOME

	Notes	2021 \$	2020 \$
RATES			
<u>General Rates</u>		9,597,211	9,153,652
Less: Discretionary rebates, remissions & write offs		(89,679)	(90,922)
		9,507,532	9,062,730
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		188,055	179,132
Waste collection		612,072	520,078
Community wastewater management systems		246,611	243,834
		1,046,738	943,044
<u>Other Charges</u>			
Penalties for late payment		76,271	81,152
Legal & other costs recovered		4,312	9,858
		80,583	91,010
Less: Discretionary rebates, remissions & write offs		40	106
		10,634,893	10,096,890
STATUTORY CHARGES			
Development Act fees		272,787	179,814
Health & Septic Tank Inspection fees		131,982	62,830
Animal registration fees & fines		185,665	252,534
Parking fines / expiation fees		416	4,814
Other licences, fees, & fines		12,251	11,387
		603,101	511,379
USER CHARGES			
Cemetery/crematoria fees		42,073	32,914
Museum Admission Fees		731	1,632
Hall & equipment hire		591	873
Rubbish/Recycling Collection Fees		48,342	35,522
Sales - general		1,342	10,897
Sundry		85,335	74,725
		178,414	156,563
INVESTMENT INCOME			
Interest on investments		977	3,824
Local Government Finance Authority		14	57
Banks & other		991	3,881

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

NOTE 2 - INCOME (continued)

	Notes	2021 \$	2020 \$
REIMBURSEMENTS			
- by joint undertakings		23,099	53,518
- other		1,313	5,290
		<u>24,412</u>	<u>58,808</u>
OTHER INCOME			
Rebates received		108,751	100,142
Sundry		33,829	24,982
		<u>142,580</u>	<u>125,124</u>
GRANTS, SUBSIDIES AND CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		1,494,412	779,113
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		1,467,802	1,478,003
Local Roads and Community Infrastructure Program		640,255	-
Roads to Recovery		395,046	394,723
NRM Board		101,779	97,178
Stormwater Management		27,435	-
Library & Communications		27,467	28,609
Drought Communities Program		574,987	511,742
Sundry		80,944	108,543
		<u>3,315,715</u>	<u>2,618,798</u>
		<u>4,810,127</u>	<u>3,397,911</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		2,326,536	394,723
State government		2,419,872	2,271,358
Other		63,719	731,830
		<u>4,810,127</u>	<u>3,397,911</u>
PHYSICAL RESOURCES RECEIVED FREE OF CHARGE			
Roads, Bridges & Footpaths		4,414,924	3,851,126
Stormwater Drainage		929,779	1,412,324
TOTAL PHYSICAL RESOURCES RECEIVED		<u>5,344,703</u>	<u>5,263,450</u>

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 3 - EXPENSES

	Notes	2021 \$	2020 \$
EMPLOYEE COSTS			
Salaries and Wages		4,237,737	4,258,363
Employee leave expense		668,108	459,281
Superannuation - defined contribution plan contributions	18	357,046	342,224
Superannuation - defined benefit plan contributions	18	65,362	72,274
Workers' Compensation Insurance		215,344	201,853
Less: Capitalised and distributed costs		(393,037)	(403,279)
Total Operating Employee Costs		5,150,560	4,930,715
Total Number of Employees		59	52
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		22,950	15,900
Elected members' expenses		137,115	139,919
Election expenses		-	2,686
Operating Lease Rentals - cancellable leases		52,221	58,554
Subtotal - Prescribed Expenses		212,286	217,059
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,298,359	888,433
Energy		326,087	335,872
Repairs & Maintenance		547,448	421,607
Parts, accessories & consumables		403,711	384,153
Waste Collection & Disposal		683,601	630,994
Information Technology - Software & Licensing		408,569	520,166
Rubble		140,880	129,590
Contributions & Donations		28,467	36,235
Legal Expenses		201,456	202,774
Levies paid to government - NRM levy		188,195	179,437
- Other Levies		10,598	10,495
Professional services		488,209	431,294
Memberships & Subscriptions		163,853	154,423
Insurance		244,225	239,653
Grading		138,427	136,442
Sundry		956,210	900,366
Less: Capitalised and distributed costs		(1,051,761)	(987,735)
Subtotal - Other Materials, Contracts & Expenses		5,176,534	4,614,199
		5,388,820	4,831,258

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 3 - EXPENSES (cont)

	2021	2020
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Landscaping	16,556	16,322
Buildings & Open Space	522,599	506,369
<u>Infrastructure</u>		
- Roads, Kerbing, Footpath & Street Lights	1,751,343	1,739,492
Stormwater Drainage	136,716	233,746
CWMS	145,835	129,476
Plant, Machinery & Equipment	308,860	267,525
Furniture & Equipment	29,044	30,221
	<u>2,910,953</u>	<u>2,923,151</u>
FINANCE COSTS		
Interest on overdraft and short-term drawdown	5,422	4,122
Interest on Loans	126,349	164,774
	<u>131,771</u>	<u>168,896</u>

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2021	2020
Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	124,099	259,941
Less: Carrying amount of assets sold	7 397,108	656,636
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	<u>(273,009)</u>	<u>(396,695)</u>

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 5 - CURRENT ASSETS

	2021	2020
CASH AND CASH EQUIVALENTS	\$	\$
Cash on Hand and at Bank	119,961	100,606
Deposits at Call	136,820	769,283
	<u>256,781</u>	<u>869,889</u>
 TRADE & OTHER RECEIVABLES		
Rates - General & Other	1,049,842	810,318
Accrued Revenues	748,768	292
Debtors - general	48,832	135,155
GST Recoupment	357,436	237,649
Prepayments	181,603	53,129
	<u>2,386,481</u>	<u>1,236,543</u>
 INVENTORIES		
Stores & Materials	238,610	259,439
	<u>238,610</u>	<u>259,439</u>

Note 6 - NON-CURRENT ASSETS

	2021	2020
FINANCIAL ASSETS	\$	\$
Receivables		
EQUITY ACCOUNTED INVESTMENTS IN COUNCIL BUSINESSES		
Gawler River Floodplain Management Authority	19 5,817,880	5,948,103
	<u>5,817,880</u>	<u>5,948,103</u>
 OTHER NON-CURRENT ASSETS		
Capital Works-in-Progress	990,926	39,374
	<u>990,926</u>	<u>39,374</u>

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2020 \$					2021 \$				
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT		
Land - Community	3	11,625,199	-	-	11,625,199	11,706,575	-	-	11,706,575		
Land - Other	2	1,900,200	-	-	1,900,200	1,913,501	-	-	1,913,501		
Landscaping	3	702,889	-	(586,536)	116,353	723,273	-	(620,267)	103,006		
<u>Buildings & Open Space</u>											
Buildings - Other	2	2,309,605	19,696	(1,455,507)	873,794	2,379,700	29,094	(1,551,671)	857,123		
Open Space	2	113,899	13,247	(1,983)	125,163	129,334	-	(7,199)	122,135		
Buildings - Community	3	11,600,401	192,767	(7,085,627)	4,707,541	12,917,555	18,947	(7,888,461)	5,048,041		
Open Space	3	6,198,005	234,283	(3,578,027)	2,854,261	5,788,828	218,852	(3,628,876)	2,378,804		
<u>Infrastructure</u>											
- Roads	3	28,924,650	2,253,453	(14,290,484)	16,887,619	28,628,721	2,755,252	(13,119,433)	18,264,540		
- Road Pavement	3	58,923,758	218,755	(12,323,389)	46,819,124	62,096,832	99,117	(12,879,841)	49,316,108		
- Footpath	3	2,905,443	29,369	(486,701)	2,448,111	3,900,355	146,144	(599,658)	3,446,841		
- Kerb and Spoon Drain	3	6,741,935	296,923	(1,002,026)	6,036,832	8,315,208	92,937	(1,099,330)	7,308,815		
- Pram Ramps	3	245,700	2,700	(24,374)	224,026	326,340	15,430	(29,532)	312,238		
- Car Parks	3	-	-	-	-	-	49,468	-	49,468		
- Street Lighting	3	-	-	-	-	-	43,903	-	43,903		
Bridges	3	5,940,000	-	(3,147,221)	2,792,779	4,935,627	-	(2,641,061)	2,294,566		
Stormwater Drainage	3	11,124,918	12,876	(2,564,327)	8,573,467	12,447,462	-	(2,852,257)	9,595,205		
CWMS	3	4,448,072	1,436,206	(607,873)	5,276,405	6,575,991	-	(789,662)	5,786,329		
Plant, Machinery & Equipment		-	4,755,786	(2,842,779)	1,913,007	-	4,972,405	(2,745,821)	2,226,584		
Furniture & Equipment		-	702,702	(427,667)	275,035	-	761,171	(456,711)	304,460		
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		153,704,674	10,168,763	(50,424,521)	113,448,916	162,785,302	9,202,720	(50,909,780)	121,078,242		
Comparatives		147,802,691	10,705,605	(43,083,012)	115,425,284	153,704,674	10,168,763	(50,424,521)	113,448,916		

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 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	CARRYING AMOUNT MOVEMENTS DURING YEAR								2021
	2020		\$						
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Transfers		Net Revaluation	
		New/Upgrade	Renewals			In	Out		
Land - Community	11,625,199	-	-	-	-	-	-	81,376	11,706,575
Land - Other	1,900,200	-	-	-	-	-	-	13,301	1,913,501
Landscaping	116,353	-	-	-	(16,556)	-	-	3,209	103,006
<u>Buildings & Open Space</u>									
Buildings - Other	873,794	-	29,094	(8,299)	(54,237)	-	-	16,771	857,123
Open Space	125,163	-	-	-	(3,777)	-	-	749	122,135
Buildings - Community	4,707,541	-	18,947	(6,351)	(242,984)	778,905	(260,223)	52,206	5,048,041
Open Space	2,854,261	154,678	64,174	(13,186)	(221,601)	260,223	(778,905)	59,160	2,378,804
<u>Infrastructure</u>									
- Roads	16,887,619	2,033,481	1,801,070	(313,964)	(1,184,778)	-	-	(958,888)	18,264,540
- Road Pavement	46,819,124	1,593,772	-	-	(392,093)	-	-	1,295,305	49,316,108
- Footpath	2,448,111	803,474	66,878	(12,167)	(66,148)	-	-	206,693	3,446,841
- Kerb and Spoon Drain	6,036,832	1,072,781	79,588	(4,463)	(55,596)	-	-	179,673	7,308,815
- Pram Ramps	224,026	71,290	1,470	(1,083)	(3,378)	-	-	19,913	312,238
- Car Parks	-	49,468	-	-	-	-	-	-	49,468
- Street Lighting	-	43,903	-	-	-	-	-	-	43,903
Bridges	2,792,779	-	-	-	(49,350)	-	-	(448,863)	2,294,566
Stormwater Drainage	8,573,467	929,779	-	-	(136,716)	-	-	228,675	9,595,205
CWMS	5,276,405	-	-	-	(145,835)	-	-	655,759	5,786,329
Plant, Machinery & Equipment	1,913,007	556,749	103,283	(37,595)	(308,860)	-	-	-	2,226,584
Furniture & Equipment	275,035	58,469	-	-	(29,044)	-	-	-	304,460
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	113,448,916	7,367,844	2,164,504	(397,108)	(2,910,953)	1,039,128	(1,039,128)	1,405,039	121,078,242
Comparatives	115,425,284	6,174,929	3,123,206	(656,636)	(2,923,151)	662,151	(662,151)	(7,694,716)	113,448,916

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

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

Valuation of Assets

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

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

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

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

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

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

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.

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

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 2020.

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 2020.

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 2020 using rates from Rawlinsons Australian Construction Handbook – Edition 38 (2020) which provides the latest information for 2020 and where available contract rates provided by Council. All acquisitions made after 1 July 2020 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 2020.

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 of 2.51% by Tonkin Engineering Ltd as at 1 July 2020.

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 2020 using rates from Rawlinsons Australian Construction Handbook – Edition 38 (2020) which provides the latest information for 2020.

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 2021

Note 8 - LIABILITIES

		2021		2020	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		1,208,954	-	1,057,405	-
Payments received in advance		-	-	693,567	-
Accrued expenses - employee entitlements		113,136	-	110,421	-
Accrued expenses - other		23,719	-	41,442	-
Other		473,811	-	434,682	-
		<u>1,819,620</u>	<u>-</u>	<u>2,337,517</u>	<u>-</u>
BORROWINGS					
Loans		1,045,818	1,790,122	489,388	2,297,356
		<u>1,045,818</u>	<u>1,790,122</u>	<u>489,388</u>	<u>2,297,356</u>
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
Employee entitlements (including oncosts)		1,253,471	209,556	1,008,344	178,250
		<u>1,253,471</u>	<u>209,556</u>	<u>1,008,344</u>	<u>178,250</u>

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2020	Net Increments (Decrements)	30/6/2021
	Notes	\$	\$
Land - Community		9,468,448	81,376
Land - Other		2,583,157	13,301
Land Improvements		6,899,067	3,209
Buildings & Other Structures		659,379	128,886
Infrastructure			
- Roads, Kerbing & Footpaths		58,577,706	1,178,267
TOTAL		78,187,757	1,405,039
	<i>Comparatives</i>	<i>85,882,473</i>	<i>(7,694,716)</i>
			79,592,796
			78,187,757

OTHER RESERVES	1/7/2020	Transfers to Reserve	30/6/2021
CWMS Reserve - Middle Beach	48,917	-	48,917
Footpath Construction Reserve	31,419	-	31,419
Joint Ventures - Other Comprehensive Income	2,150,033	(55,383)	2,094,650
TOTAL OTHER RESERVES	2,230,369	(55,383)	2,174,986
	<i>Comparatives</i>	<i>2,288,611</i>	<i>(58,242)</i>
			2,230,369

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 2021

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.

	Notes	2021 \$	2020 \$
CASH & FINANCIAL ASSETS			
Developer Contributions		32,419	32,301
Two Wells Community Fund		54,344	52,932
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		86,763	85,233

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 2021

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	2021 \$	2020 \$
Total cash & equivalent assets	5	<u>256,781</u>	869,889
Balances per Cash Flow Statement		<u>256,781</u>	<u>869,889</u>

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

Net Surplus (Deficit)	7,809,268	6,296,763
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	2,910,953	2,923,151
Equity movements in equity accounted investments	74,840	66,528
Net increase (decrease) in unpaid employee benefits	279,148	(179,514)
Non-cash asset acquisitions	(5,344,703)	(5,263,450)
Grants for capital acquisitions treated as Investing Activity	(1,494,412)	(779,113)
Net (Gain) Loss on Disposals	273,009	396,695
	<u>4,508,103</u>	3,461,060
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(415,921)	(205,647)
Net (increase) decrease in inventories	20,830	(105,571)
Net increase (decrease) in trade & other payables	(520,612)	1,121,987
Net Cash provided by (or used in) operations	<u>3,592,399</u>	<u>4,271,829</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:		
- Physical resources received free of charge	2	
	<u>5,344,703</u>	5,263,450
	<u>5,344,703</u>	<u>5,263,450</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 2021

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 2021	ACTUAL 2020	ACTUAL 2021	ACTUAL 2020	ACTUAL 2021	ACTUAL 2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Business Undertakings	283,583	235,638	491,306	386,678	(207,723)	(151,040)	-	-	1,261,001	1,174,536
Community Services	139,668	87,822	398,695	442,694	(259,028)	(354,873)	29,283	10,000	13,673,541	12,735,964
Culture	70,054	41,938	416,622	369,746	(346,568)	(327,808)	33,447	28,609	1,931,366	1,798,935
Economic Development	55,600	-	338,262	83,927	(282,662)	(83,927)	598,942	511,742	-	-
Environment	830,296	692,373	1,402,150	1,380,103	(571,854)	(687,730)	111,306	105,721	16,857,346	15,701,460
Recreation	321,954	90,000	850,536	702,126	(528,582)	(612,126)	39,634	90,000	11,584,468	10,790,136
Regulatory Services	571,140	482,349	1,608,632	1,505,954	(1,037,492)	(1,023,605)	-	-	285,405	265,835
Transport	4,682	705,730	3,092,324	2,786,116	(3,087,642)	(2,080,386)	395,046	394,723	72,217,642	67,265,772
Plant Hire & Depot/Indirect	9,852	16,320	756,812	766,600	(746,959)	(750,279)	-	-	7,118,601	6,630,487
Council Administration	11,973,024	11,219,273	4,226,766	4,430,076	7,746,258	6,789,197	1,467,802	1,478,003	5,839,550	5,439,140
TOTALS	14,259,853	13,571,443	13,582,105	12,854,020	677,748	717,423	2,675,460	2,618,798	130,768,920	121,802,265

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 2021

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, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose.

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.</p> <p>Terms & conditions: Short term deposits have an average maturity of 30 days and an average interest rates of 0.30% (2019-20: 30 days, 0.45%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated Charges (including legals & penalties for late payment)	<p>Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 5.20% per annum (2019-20: 6.35%) 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>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: Initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate.</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable on both credit foncier and cash advance; interest is charged at fixed rates between 4.45% and 7.05% for credit foncier (2019-20: 4.45% and 7.05%) and the cash advance at variable of 2.05% as at 30 June 2020 (2019-20: 2.20% as at 30 June 2019).</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Leases	<p>Accounting Policy: 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 2021

Note 13 (cont) - FINANCIAL INSTRUMENTS

Liquidity Analysis

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	256,781	-	-	256,781	256,781
Receivables	1,847,442	-	-	1,847,442	1,847,442
Total	2,104,223	-	-	2,104,223	2,104,223
Financial Liabilities					
Payables	1,682,765	-	-	1,682,765	1,682,765
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
Total	2,831,343	410,584	2,376,589	5,618,516	4,518,705

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	869,889	-	-	869,889	869,889
Receivables	945,765	-	-	945,765	945,765
Total	1,815,654	-	-	1,815,654	1,815,654
Financial Liabilities					
Payables	2,185,654	-	-	2,185,654	2,185,654
Current Borrowings	621,985	-	-	621,985	489,388
Non-Current Borrowings	-	917,933	2,479,234	3,397,167	2,297,356
Total	2,807,639	917,933	2,479,234	6,204,806	4,972,398

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
Fixed Interest Rates	4.47	\$ 2,835,940	4.53	\$ 2,786,744
		<u>2,835,940</u>		<u>2,786,744</u>

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 2021

Note 14 - COMMITMENTS FOR EXPENDITURE

	2021	2020
	\$	\$
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Plant & Equipment	<u>196,279</u>	<u>378,224</u>
	<u>196,279</u>	<u>378,224</u>
These expenditures are payable:		
Not later than one year	<u>196,279</u>	<u>378,224</u>
	<u>196,279</u>	<u>378,224</u>
Expenditure Commitments		
Other non-capital expenditure commitments:		
IT Contracts	-	53,716
Other Contracts	<u>2,503,161</u>	<u>3,613,009</u>
	<u>2,503,161</u>	<u>3,666,725</u>
These expenditures are payable:		
Not later than one year	<u>1,146,448</u>	<u>1,681,538</u>
Later than one year and not later than 5 years	<u>1,356,713</u>	<u>1,984,643</u>
Later than 5 years	-	544
	<u>2,503,161</u>	<u>3,666,725</u>

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 15 - FINANCIAL INDICATORS

	2021	2020	2019
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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>	8.3%	4.8%	1.1%
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>	23%	31%	38%
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.*

Adjusted Operating Surplus Ratio	8.0%	5.0%	(1.0%)
Adjusted Net Financial Liabilities Ratio	29%	37%	47%

Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	78%	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 2021

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

	2021 \$	2020 \$
Income	14,900,106	13,571,443
less Expenses	<u>13,656,944</u>	<u>12,920,548</u>
Operating Surplus / (Deficit)	1,243,162	650,895
less Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	2,141,883	3,148,918
Depreciation, Amortisation and Impairment	(2,910,953)	(2,923,151)
Proceeds from Sale of Replaced Assets	<u>(124,099)</u>	<u>(259,941)</u>
	(893,169)	(34,174)
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	2,997,314	911,479
Amounts received specifically for New and Upgraded Assets	(760,398)	(779,113)
	<u>2,236,916</u>	<u>132,366</u>
Net Lending / (Borrowing) for Financial Year	<u>(100,584)</u>	<u>552,703</u>

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 17 - OPERATING LEASES

Lease payment commitments of Council

Council has entered into non-cancellable operating leases for network equipments, 3 photocopiers, office mobile phones, computers and land phones.

No lease imposes any additional restrictions on Council in relation to additional debt or further leasing.

Leases in relation to the network equipments, photocopier equipments, office mobile phones, computers and land phones permit Council, at expiry of the lease, to elect to re-lease, return or acquire the equipment leased.

No lease contains any escalation clause.

Commitments under non-cancellable operating leases that have not been recognised in the financial statements are as follows:

	2021	2020
	\$	\$
Not later than one year	258,439	176,319
Later than one year and not later than 5 years	296,840	71,100
	<u>555,279</u>	<u>247,419</u>

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 18 - 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 (9.50% in 2020/21; 9.50% in 2019/20). 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 2019/20) 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 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 19 - 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 2021

Note 19 (cont) - INTERESTS IN OTHER ENTITIES

	2021 \$	2020 \$
Gawler River Floodplains Management Authority		
Council's respective interests are:		
- interest in the operating result	27.65%	27.65%
- ownership share of equity	26.60%	26.85%
- the proportion of voting power	16.67%	16.67%
<u>Movements in Investment in Joint Operation</u>	\$	\$
Opening Balance	5,948,103	6,072,873
Share in Operating Result	(74,840)	(66,528)
Adjustment to Equity Share	(55,383)	(58,242)
Share in Equity of Joint Operation	5,817,880	5,948,103
 Summarised financial information of the equity accounted business		
<u>Statement of Financial Position</u>		
Cash and cash equivalents	169,344	151,764
Other current assets	49,278	32,152
Non-current assets	21,689,675	22,010,838
Total assets	21,908,297	22,194,754
 Current trade and other payables	36,567	41,669
Total liabilities	36,567	41,669
Net Assets	21,871,730	22,153,085
 <u>Statement of Comprehensive Income</u>		
Other income	100	100
Contributions from constituent Councils	196,235	230,300
State Government Grants	20,000	98,980
Interest income	1,009	1,042
Total Income	217,344	330,422
 Materials, contracts & other expenses	177,536	257,036
Depreciation, amortisation & impairment	321,162	321,163
Total expenses	498,698	578,199
Total Comprehensive Income	(281,354)	(247,777)

ADELAIDE PLAINS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 20 - 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.

At reporting date, Council controlled 960 km of road reserves of average width 9 metres.

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 2021

Note 21 - 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, 18 persons were paid the following total compensation:

Type of compensation	2021 (\$)
Salaries, allowances & other short term benefits	1,309,136
Total	1,309,136

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 Acting General Manager - Governance and Executive are the proxy board member of the GRFMA.

During the 2019-20 year Council's contribution to GRFMA was \$42,749.

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.

David Chant CA, FCPA
Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renae Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CA, CPA
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INDEPENDENT AUDITOR'S 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 2021, 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 2021, 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

25 November 2021

Galpins

Accountants, Auditors
& Business Consultants

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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 2020 to 30 June 2021 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 2020 to 30 June 2021.

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 2020 to 30 June 2021. 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 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of controls

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

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

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

25 November 2021

ADELAIDE PLAINS COUNCIL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

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 2021, the Council's Auditor, Mr Tim Muhlhauser 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: 17 November 2021

David Chant CA, FCPA
Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renae Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CA, CPA
Daniel Moon CA



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under Professional Standards Legislation

ADELAIDE PLAINS COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2021

Statement by Auditor

I confirm that, for the audit of the financial statements of Adelaide Plains Council for the year ended 30 June 2021, 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) Regulation 2011*.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

A handwritten signature in blue ink, appearing to read 'Tim Muhlhausler'.

Tim Muhlhausler CA, Registered Company Auditor

Partner

25 November 2021

APPENDIX 2





2020/2021 ANNUAL REPORT

The Legatus Group Charter requires that the AGM receive the Legatus Group's Annual Report which may incorporate reports from committees and any representatives reports from other organisations. T

he Legatus Group AGM held on Friday 3 September 2021 adopted the following 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 Orreroo/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: 155 Main North Road CLARE SA 5453 PO Box 419 CLARE SA 5453
Telephone: 0407819000 Email: ceo@legatus.sa.gov.au Website: 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 Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien

Northern Areas Council	Mayor Denis Clark - Mayor Ben Browne replaced Mayor Clark from 27 November 2021 Legatus Group meeting.
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 Peter Slattery - Mayor Greg Flint replaced Mayor Slattery from 5 March 2021 Legatus Group Meeting.
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

Office Bearers for 2020/21

Chairman	Mayor Peter Matthey OAM
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 2020/21 year:

- 3 July 2020 Special Meeting online
- 14 August 2020 Special Meeting online
- 4 September 2020 Annual General Meeting Quorn
- 4 September 2020 Ordinary General Meeting Quorn
- 27 November 2020 Ordinary General Meeting online
- 5 March 2021 Ordinary General Meeting Ardrossan
- 11 June 2021 Ordinary General Meeting Mallala

There were five advisory committees in 2020/2021 and all agendas and minutes from the Board meetings and Committees are published on the Legatus Group Website. All advisory committee minutes were provided in the agendas to the Legatus Group Ordinary General meetings. The Constituent Councils are provided with the Board Agendas, Minutes, Annual Reports, Business Plan and Budgets and Quarterly Financial Reports.

Committee	Members	Meeting Dates
Audit Committee	<ul style="list-style-type: none"> Mayor Kathie Bowman (Chair) Mayor Denis Clark replaced by Mayor Rodney Reid at 3 June 2021 meeting Mr Peter Ackland Mr Colin Byles Mr Ian McDonald 	21 August 2020 13 November 2020 19 February 2021 3 June 2021
Management Group (Council CEOs)	<ul style="list-style-type: none"> Mr Colin Byles (Northern Areas) (Chair) Mr James Miller (Adelaide Plains) Mr Martin McCarthy (Barossa) Ms Maree Wauchope (Barunga West) Dr Helen Macdonald (Clare & Gilbert Valleys) Mr Russell Peate (Copper Coast) Mr Eric Brown (Flinders Ranges) Mr David Stevenson (Goyder) Mr Brian Carr (Light) Mr Sam Johnson (Mt Remarkable) Mr Dylan Strong (Orroroo/Carrieton) Mr Peter McGuinness (Peterborough) replaced by Mr Stephen Rufus Mr Peter Ackland (Pirie Regional) Mr Andrew MacDonald (Wakefield) Mr Andrew Cameron (Yorke Peninsula) 	14 August 2020 17 December 2020 12 February 2021 14 May 2021
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> Dr Helen Macdonald Chair (CEO Clare & Gilbert Valleys Council) Lee Wallis (Goyder) Steve Kaesler (Barossa) Tom Jones (Adelaide Plains) Mike Wilde (Department of Planning, Transport and Infrastructure) Kelly-Anne Saffin (CEO RDA YMN) Dylan Strong (CEO Orroroo Carrieton) Michael McCauley (Yorke Peninsula) Stuart Roberts (Wakefield) Mike Burger (Flinders Ranges) 	7 August 2020 18 November 2020 12 February 2021 14 May 2021
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> Andrew MacDonald Chair (CEO Wakefield) Gary Easthope (Clare and Gilbert Valleys) Adam Broadbent (Light) Matthew McRae (Copper Coast) Riaz Uddin (Goyder) Hayden Battle (Wakefield) 	12 August 2020 10 November 2020 11 February 2021 17 May 2021
Visitor Information Services	<ul style="list-style-type: none"> Stephen Rufus Chair (CEO Peterborough) from 19 Feb 2021 Paula Jones (Clare Valley Wine Food and Tourism Centre) till 19 Feb 2021 Glen Christie (Port Pirie) Anne Hammond (Yorke Peninsula) Lynn Spurling (Copper Coast) Jo Seabrook (The Barossa) Liz Healy (Light Regional) Shirley Dearlove (Peterborough Council) Jeremy Carn (RDA Far North) 	14 August 2020 6 November 2020 19 February 2021 4 June 2021

Chairman's Report

It has been my pleasure to serve as Chairman in 2020/21 and I take this opportunity to report on some highlights of the past year.

We saw the continued disruption and impacts of COVID-19 including the extended need for some meetings to be held on-line. Member councils should be recognised for the support to their communities and I note that the Wakefield Regional Council was awarded the 'Excellence in Local Economic Development' Award for its COVID support program.

The Legatus Group provides a pivotal role to member councils in advocating on both regional and state-wide issues. This has included the continued advocacy on rating equity associated with major energy producers, community wastewater management schemes, regional roads funding and coastal management. I find it extremely frustrating that we have been unable to achieve a satisfactory outcome at this point in time in relation to rating equity.

We provided a leadership role for the South Australian Regional Organisation of Councils (SAROC) via the Waste Management Infrastructure for South Australian Regional Local Government report and the SA Regional Waste Pathways Forum.

Support has been provided to member councils via advocacy through the LGA on the new Planning and Design Code and the Local Government Reform Bill.

The Legatus Group provided support at a state level with the Department of Innovation and Skills re the Creative Industries and to both Mainstreet SA and Parks and Leisure Australia SA/NT to hold their conferences in our region.

At a more regional level the report on reconciliation and work on cultural awareness has been of great support to member councils. The commitment by the Legatus Group on issues such as wellbeing and volunteering have seen several projects and reports progress as we continue to advocate for increased inclusiveness, mental health and aligned services. Our advocacy included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.

The Legatus Group acknowledged the Australian Governments rollout of the Drought Communities Funding. This included assisting with securing a South Australia Drought Resilience Adoption and Innovation Hub which was led by the University of Adelaide. The Legatus Group is a Local Government project partner and it is pleasing to see that its head office will be established in the region along with one of the nodes.

Works have commenced on several National and State Highways with long overdue work in our region after years of lobbying. 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 was a robust assessment of this year's Special Local Roads Program funding applications. 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.

The Legatus Group are seeking to increase the level of productivity, safety and community connectivity through increased funding for local significant roads. This requires fairer funding models to address the regions local roads infrastructure deficiencies and the release this year of our video seeking increased support was part of the broader Local Govt Association approaches to the

Australian Government. The initial work undertaken on the socio-economic impacts Road Deficiency Report will be expanded in the coming year to assist with developing the required data for continued advocacy.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board. This year's Yorke Mid North Forum Water for our Future was a success.

The region has been proactive in supporting the challenges of our changing environment through the management of the Sector Agreement for the Climate Change Adaptation Plan. This included the development of the new Northern and Yorke Climate Change Sector Agreement which now includes the Barossa, Light and Adelaide Plains Councils. The concept plans for a Sustainability Hub were completed through our regional partnership approach.

The Legatus Group managed the Northern and Yorke Coastal Management Action Plan stage 1 implementation on behalf of the Northern and Yorke Landscape Board which resulted in several projects being undertaken across the Yorke Peninsula. 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.

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 of the CEO and the staff's efforts to support other regional councils through their roles and specifically to the CEO who Chaired the Regional LGA Executive Officers Forum. These collaborations included several forums and workshops which have assisted not only the Legatus Group members but also SAROC, and their input is commended.

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.

This has allowed 11 cost effective research projects in areas such as tourism (mixed reality and accessibility), asset management (pump monitoring), waste (cost model, use of organic waste, supply chain for circular economy), wastewater (design criteria) and reconciliation. These are providing appropriate identification for advocacy and decision making in areas that are of significance to local government, stakeholders and community.

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 the CEO group.

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2022, staging of a successful SA conference and assisting with a reform paper now being developed by the LGA CWMS Committee. Their continued work on issues around training associated with compliance is gaining traction.

The Legatus Group Visitor Information Services Advisory Committee have provided a great support especially around the reopening of tourism in our region. Their workshop on story telling was well attended and they have provided direct input to two projects being progressed through the Yorke Peninsula Councils with regards accessible tourism and the Remarkable South Flinders Ranges Councils Tourism Alliance.

It was noticeable that there was a reduced attendance by the six State Government Members of Parliament, and our Federal Member although the Hon Geoff Brock is an exception and is a regular attendee. I note that we have continued to provide the opportunity for dialogue to all MPs.

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 in his role on SAROC) and Rodney Reid for your roles as Deputy Chairs.

Feedback tells me that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government are 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 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 the communities and the region continues to provide much needed leadership into the future.

Mayor Peter Matthey OAM

Chairman Legatus Group

CEO Report

Firstly, I would like to acknowledge the support provided to me by the Chair and Deputy Chairs, Board, CEOs, Committees, Regional Partners and the Legatus Group staff in making the past year extremely productive and enjoyable.

This year provided consolidation for the positioning of the Legatus Group and the opportunity to expand and support state-wide, regional and subregional programs and research. This was made possible by reducing the reserves of which \$493,077 from the LGA Regional Capacity Building Allocations was required to be acquitted by 30 June 2021.

We were successful with grant applications and contracts to provide services which have been acquitted or reported on accordingly. There was \$333,151 generated from this income stream plus reimbursements and other income of \$105,679. As such 70% of the Legatus Group's income came from outside its membership fees.

This has helped to place the Legatus Group in a solid financial position which is reflected in the 2021 – 2022 business plan and budget whilst consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants.

Of special mention during the past year is the partnerships developed with several universities through formal MoU's, collaborative agreements and the use of the APR. Intern program. This not only made the research reports extremely cost effective but provided greater links between universities and local government.

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

Due to the employment of 3 extra Project Officers, there was increased HR requirements whilst their employment allowed an increase in strategic development which included my time with the review of the Legatus Group Strategic Plan.

Other administration responsibilities included for part of the year as Chair of the Regional LGA Executive Officers, Secretariat to the Murray Darling Association Region 8 and a member of LGA Functional Support Groups associated with COVID-19 reference groups.

Plus, I am a member of the Yorke Mid North Alliance and the Northern and Yorke Landscape Board Aboriginal Engagement Committee. My time was also provided to the Local Government Information Technology SA Awards, Volunteering Strategy for SA and the SA Creative Industries Think Tank.

There was an increased level of conference, forums, workshops and webinars which included (1) Sustainable Regions through Parks, Recreation, Sport and the Environment (2) Legatus Group CWMS Risk Assessment Workshops (3) Heavy Vehicle Access (4) Coastal Management Strategic Planning (5) SA/NT Parks and Leisure Regional Conference (6) SA CWMS Conference (7) YMN Alliance Forum (8) Legatus Group Visitor Information Services Forum (9) SA Regional Creative Industries Conference (10) Regional Women's Networking Event (11) Legatus Group Roads Forum (12) Cultural Awareness Training and (13) SAROC Regional Waste Pathways Forum. These provided valuable opportunities for increased knowledge for both Elected Members and Operational Staff for member councils.

There was the commencement of projects associated with water and waste via:

1. Sub-regional projects for Smart Irrigation and Storm Water Harvesting which focus on urban areas. This has shown strong interest in the role Local Government can have with regional partners and the inaugural SA Drought Innovation and Adoption Hub of which the Legatus Group is a member.
2. The Legatus Group were commissioned by the SA Regional Organisation of Councils (SAROC) and secured funding from Green Industries SA to progress regional waste management for Local Government.

The Community Wastewater Management Schemes work continued to provide valuable support across regional SA. This including a series of workshops and a discussion paper which assisted the LGA CWMS Committee in looking to develop a reform paper. The LGA have again advised of the value of this work by supporting an extension of funding until June 2022.

A focus on Community Development via the Brighter Futures and Volunteering had mixed results with the Brighter Futures program which was intended for roll-out in the Flinders Ranges Council and District Council of Orroroo Carrieton unable to proceed due to COVID-19 and Council staffing constraints resulting from the rollout of Drought Communities Fund projects. Discussions have been

held to revamp this project. The Youth Volunteering project resulted in a series of videos produced that feature reasons why youth are volunteering and some training was provided to young people around wellbeing.

The Wellbeing Gap Analysis report associated with the 7 Northern Councils was just about completed and will provide a valuable document for the future lobbying efforts. Support was provided for the extension of the 2 Family and Business Support Mentors mentioned in the report.

The formation this year of the Remarkable South Flinders Ranges Councils Tourism Alliance and the Yorke Peninsula Tourism Accessibility Working Group and the management of the Northern and Yorke Coastal Management Action Plan are three examples of where the Legatus Group can provide a management role.

The following is a list of 2020/2021 Legatus Group reports which are being used to further progress actions and they can now be found on the Legatus Group Website:

1. Creative Industries in the Legatus Group Region. The research project was completed and a series of projects are now being progressed.
2. Tourism and the use of Mixed Reality. This report was a collaboration between the Legatus Group and Flinders University and looks at the options for Augmented and Virtual Reality Storytelling for the region.
3. Inclusive and Accessible Tourism Experiences Yorke Peninsula. This report provides a critical analysis of the literature and identifies Opportunities and Gaps in the Yorke Peninsula as a destination of choice for people with a disability.
4. Reconciliation Action Planning Northern and Yorke Region. Following input from the reference group and a cultural review the report by the Adelaide University was completed in October 2020.
5. Waste Management Infrastructure for South Australian Regional Local Government & Regional SA Waste and Resource Recovery Background Report by Rawtec. These 2 reports will assist with future actions regarding Waste Management for Regional Local Governments in SA and for the development of the Legatus Group Waste Management Action Plan.
6. Making and Using Organic Compost report. This builds on a previous study of biosolids and septage waste within Legatus Group councils which found that there was insufficient volume of this material to establish a composting plant.
7. Evaluation of expansion options for existing CWMS in SA. This report was instigated due to many CWMS having reached or are approaching their treatment capacity due to population growth, climate change impact and growing demand for recycled water.
8. Socio-Economic Impacts of Road Deficiency Report. This report assesses (qualitatively and quantitatively, where possible) the economic, social and environmental impacts/ costs from not being able to upgrade major roads to a fit for purpose standard due to insufficient funding. This can be used to support advocacy efforts of the Legatus Group and its member Councils for securing required funding.
9. PROJECT 155 Mid North Sustainability Hub Concept Plan. This involved the development of a concept plan and was the next stage of progress towards a Regional Sustainability Hub.

10. Future Drought Fund report. This looked at the opportunities for the Northern and Yorke Region.

There was also a series of webinars undertaken which have been recorded and produced and they can be found on the Legatus Group website.

Greater use of social media was undertaken with the use of a Legatus Group Facebook and LinkedIn pages. These included the release of videos re Youth Volunteering, Roads Equity and Youth into Music and a SA Regional Creative Industries Showreel.

Observation: This year has seen an increase in sub-regional support via an increasing number of collaborations occurring between councils that have been supported by the Legatus Group. Support to councils has been a focus and it was pleasing to see the value of having some extra resources (people and cash) being utilised during this year. The continued collaborations with the Northern and Yorke Landscape Board and RDA Yorke Mid North add value to all 3 organisations and this year has seen increased involvement with RDA Barossa Light Gawler Adelaide Plains.

During the year there was a review of the Legatus Group Strategic Plan and an external review of my performance. There were several synergies between both including the need to have a greater strategic focus with clearer and more relevant goals and objectives. Support was identified for bringing forward potential projects and responsiveness to member Council proposals with the promotion of subregional and focus groups as good examples of joint shared initiatives.

I would like to sincerely thank the support I received from Paul Chapman, Bridget Johns, Moira Coffey, Sarah Cheesmur and Sean Cheriton. 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

The Legatus Group Audit and Risk Committee summary of activities undertaken, and recommendations made during 2020-2021. The committee met on 4 occasions with the following attendance.

Date	No of Members Attending
21 August 2020	5
13 November 2020	5
19 February 2021	4
3 June 2021	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	4

Mayor Denis Clark till 19 February 2021	3
Mayor Rodney Reid from 3 June 2021	1
Peter Ackland	3
Colin Byles	3
Ian McDonald	4

The following table sets out the principal issues addressed by the Committee for 2020-2021 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 19/20 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"> 1. Work planned maintained and adoption of recommendations by Auditor for increased internal controls – recommended for the Legatus Group consider adopting: <ol style="list-style-type: none"> a. Budget Framework Policy b. Code of Conduct for Employees Draft policies developed. 2. Recommended an external review of CEOs performance which was undertaken. 3. Recommended that Legatus Group Audit and Risk Management Committee be provided access via the read only format to the financial transaction reports of the Legatus Group. Approved by the board. 4. Assisted with and provided recommendations re the provision of Financial Management Services.
Charter	Recommended the Legatus Group adopt the variation to item 5.1 of the Legatus Group Charter as set out in item 3.2 of the Legatus Group Audit and Risk Management Committee meeting held on 22 May 2020 and they authorise the Legatus Group CEO to comply with the Local Government Act requirements to secure the variation to the charter. Completed.

Business, Budget and Strategic Plan	<ol style="list-style-type: none"> 1. Noted the development of the 2020-2021 business plan and budget. 2. Recommended the review of the Legatus Group Strategic Plan and provided input to the review.
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on 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 2020 – 30 June 2021

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2021

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LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

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 2021 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 Samuel Peter MATTEY
PRESIDENT

Date:

LEGATUS GROUP

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Grants, subsidies and contributions	2	333,151	485,336
Investment income	2	8,188	10,845
Reimbursements	2	75,400	37,787
Other income	2	192,804	193,397
Total Income		609,543	727,366
EXPENSES			
Employee costs	3	352,082	221,194
Materials, contracts & other expenses	3	555,477	273,479
Depreciation, amortisation & impairment	3	5,489	5,695
Total Expenses		913,048	500,368
OPERATING SURPLUS / (DEFICIT)		(303,505)	226,998
Asset disposal & fair value adjustments	4	-	(3,690)
NET SURPLUS / (DEFICIT)		(303,505)	223,308
transferred to Equity Statement			
TOTAL COMPREHENSIVE INCOME		(303,505)	223,308

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

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION
as at 30 June 2021

		2021	2020
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	5	929,918	1,258,006
Trade & other receivables	5	39,970	93,845
Total Current Assets		<u>969,888</u>	<u>1,351,851</u>
Non-current Assets			
Infrastructure, property, plant & equipment	6	19,361	24,850
Total Non-current Assets		<u>19,361</u>	<u>24,850</u>
Total Assets		<u>989,249</u>	<u>1,376,701</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	7	37,162	135,189
Provisions	7	19,350	10,314
Total Current Liabilities		<u>56,512</u>	<u>145,503</u>
Non-current Liabilities			
Provisions	7	12,113	7,069
Total Non-current Liabilities		<u>12,113</u>	<u>7,069</u>
Total Liabilities		<u>68,625</u>	<u>152,572</u>
NET ASSETS		<u>920,624</u>	<u>1,224,129</u>
EQUITY			
Accumulated Surplus		650,854	704,359
Other Reserves	8	269,770	519,770
TOTAL EQUITY		<u>920,624</u>	<u>1,224,129</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 2021

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2021	Notes	\$	\$	\$
Balance at end of previous reporting period		704,359	519,770	1,224,129
Net Surplus / (Deficit) for Year		(303,505)	-	(303,505)
Other Comprehensive Income				
Transfers between reserves	8	250,000	(250,000)	-
Balance at end of period		650,854	269,770	920,624
2020				
Balance at end of previous reporting period		166,358	834,463	1,000,821
Net Surplus / (Deficit) for Year		223,308	-	223,308
Other Comprehensive Income				
Transfers between reserves	8	314,693	(314,693)	-
Balance at end of period		704,359	519,770	1,224,129

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

LEGATUS GROUP

STATEMENT OF CASH FLOWS for the year ended 30 June 2021

		2021	2020
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Investment receipts		8,401	11,352
Grants utilised for operating purposes		292,151	561,336
Reimbursements		54,700	37,787
Other revenues		176,855	193,398
<u>Payments</u>			
Employee costs		(336,239)	(210,531)
Materials, contracts & other expenses		(523,956)	(284,365)
Net Cash provided by (or used in) Operating Activities	9	(328,089)	308,977
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	5,909
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	(28,967)
Net Cash provided by (or used in) Investing Activities		-	(23,058)
 CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>		-	-
<u>Payments</u>		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(328,089)	285,919
 Cash & cash equivalents at beginning of period	9	1,258,006	972,087
Cash & cash equivalents at end of period	9	929,918	1,258,006

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 2021

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 Orroroo/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 2021

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 11.

1.5 Property, Plant & Equipment

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:

Office Furniture & Equipment	\$5,000
Motor Vehicles, Other Plant & Equipment	\$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.

Office Furniture & Equipment	5 to 10 years
Motor Vehicles, Other Plant & Equipment	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 two employees as at the 30th June 2021, a Chief Executive Officer and a Project 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 guaranteed securities rates with similar maturity terms.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

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 9.5% SGC superannuation to the nominated superannuation funds for the Chief Executive Officer and Project Officer.

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 2021 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.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 2 - INCOME

	2021 \$	2020 \$
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	8,185	10,807
Banks	3	39
	<u>8,188</u>	<u>10,845</u>
REIMBURSEMENTS		
- for Internships	75,400	37,787
	<u>75,400</u>	<u>37,787</u>
OTHER INCOME		
Council Contributions	177,525	177,025
Conference Registrations & Sponsorship	15,279	-
Sundry	-	16,372
	<u>192,804</u>	<u>193,397</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Waste Management	60,000	-
CWMS	61,000	-
Coastal Management	140,000	-
Research & Development	26,000	-
Sundry	46,151	485,336
	<u>333,151</u>	<u>485,336</u>
Sources of grants		
Commonwealth government	-	17,000
State government	174,000	70,500
LGA	159,151	397,836
	<u>333,151</u>	<u>485,336</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 3 - EXPENSES

	2021 \$	2020 \$
EMPLOYEE COSTS		
Salaries and Wages	281,829	172,422
Employee leave expense	33,226	21,759
Superannuation	28,510	17,828
Workers' Compensation Insurance	2,012	2,087
Professional Development	400	400
FBT	6,106	6,699
Total Operating Employee Costs	352,082	221,194
 Total Number of Employees	 1.4	 1.5
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,238	2,100
Subtotal - Prescribed Expenses	2,238	2,100
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	461,067	210,349
Unleaded Fuel	3,053	3,003
Other Motor Vehicle Costs	2,754	362
Members Allowances & Support	5,500	5,500
Meetings & Conferences	23,692	14,517
Insurance	7,980	7,934
Rental - Premises	9,442	10,126
Advertising	3,905	28
Accommodation	3,587	1,022
Airfares, Taxi Fares & Parking	2,790	338
Travel - Reimbursement	2,086	834
Catering & Meals	17,142	3,293
Telephone & Internet	5,797	3,432
Postage/Stationery/IT	594	3,792
Sundry	3,849	6,849
Subtotal - Other Materials, Contracts & Expenses	553,239	271,379
	555,477	273,479
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	5,489	5,695
	5,489	5,695

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2021 \$	2020 \$
PLANT & EQUIPMENT		
Assets renewed or directly replaced		
Proceeds from disposal	-	5,909
Less: Carrying amount of assets sold	-	9,599
Gain (Loss) on disposal	<u>-</u>	<u>(3,690)</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 <u>-</u>	 <u>(3,690)</u>

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS		
Cash at Bank	91,271	77,756
Deposits at Call	<u>838,647</u>	<u>1,180,250</u>
	<u>929,918</u>	<u>1,258,006</u>
 TRADE & OTHER RECEIVABLES		
Accrued Revenues	224	436
Debtors - General	39,270	93,409
GST / FBT Recoupment	<u>476</u>	<u>-</u>
	<u>39,970</u>	<u>93,845</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 6 - PLANT & EQUIPMENT

	Fair Value Level	2020 \$				2021 \$			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles		-	28,967	(4,117)	24,850	-	28,967	(9,606)	19,361
Computers & Software		-	3,948	(3,948)	-	-	3,948	(3,948)	-
TOTAL PLANT & EQUIPMENT		-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361
Comparatives		-	37,301	(26,124)	11,177	-	32,915	(8,065)	24,850

	2020	CARRYING AMOUNT MOVEMENTS DURING YEAR								2021
	\$	\$								\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out		
Motor Vehicles	24,850	-	-	-	(5,489)	-	-	-	-	19,361
Computers & Software	-	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	24,850	-	-	-	(5,489)	-	-	-	-	19,361
Comparatives	11,177	-	28,967	(9,599)	(5,695)	-	-	-	-	24,850

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 7 - LIABILITIES

	2021		2020	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	32,740	-	2,143	-
Payments received in advance		-	110,500	-
Accrued expenses - employee entitlements	2,160	-	5,890	-
Accrued expenses - other	1,759	-	-	-
GST & PAYG	503	-	16,656	-
	<u>37,162</u>	<u>-</u>	<u>135,189</u>	<u>-</u>
PROVISIONS				
Employee entitlements - Annual Leave	19,350	-	10,314	-
Employee entitlements - Long Service Leave	-	12,113	-	7,069
	<u>19,350</u>	<u>12,113</u>	<u>10,314</u>	<u>7,069</u>

Note 8 - RESERVES

OTHER RESERVES	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
General Reserve	269,770	-	-	269,770
Rubble Royalties Projects	250,000	-	(250,000)	-
TOTAL OTHER RESERVES	<u>519,770</u>	<u>-</u>	<u>(250,000)</u>	<u>269,770</u>
Comparatives	834,463	1,094,247	(1,408,940)	519,770

PURPOSES OF RESERVES

(Other Reserves)

Rubble Royalties / Projects Reserve

This reserve was established from the Region's rubble royalty payments, with a percentage returned for allocation towards projects that provide a benefit to Member Councils. During 2019-2020 the Board decided that it would utilise the remaining funds in this reserve and undertake a range of additional projects during the 2020-2021 financial year to benefit member Councils.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 9 - 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	2021 \$	2020 \$
Total cash & equivalent assets	5	929,918	1,258,006
Balances per Cash Flow Statement		929,918	1,258,006

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

Net Surplus (Deficit)	(303,505)	223,308
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,489	5,695
Net increase (decrease) in unpaid employee benefits	14,080	10,663
Net (Gain) Loss on Disposals	-	3,690
	(283,936)	243,356
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	53,875	(33,993)
Net increase (decrease) in trade & other payables	(98,028)	(10,886)
Net increase (decrease) in other liabilities	-	110,500
Net Cash provided by (or used in) operations	(328,089)	308,977

(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	1,000	1,000
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Note 10 - FUNCTIONS

The activities of the Region are categorised into the following programs, projects & activities:

- 1 Corporate Function
- 2 P022 - Roads & Transport
- 3 P024 - Climate Change Co-Ordinator
- 4 P028 - Regional Capacity Building
- 5 P029 - LGA R&D Projects
- 6 P032 - Sustainability Hub
- 7 P034 - N&Y Coastal Management Action Plan
- 8 P037 - Creative Industries Project
- 9 P038 - Regional Waste Strategy
- 10 P039 - Community Collaborator
- 11 P040 - Disability Inclusion Action Plan
- 12 P041 - SFRCA Tourism Project
- 13 P042 - Drought Wellbeing Project
- 14 P043 - Stormwater Harvesting Trial
- 15 P044 - IT Data Gathering & Digital Research
- 16 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 2021
Note 11 - FINANCIAL INSTRUMENTS

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 0.30% as at 30 June 2021</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Trade & other debtors	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
Total	969,888	-	-	969,888	969,888
Financial Liabilities					
Payables	35,002	-	-	35,002	35,002
Total	35,002	-	-	35,002	35,002

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	1,258,006	-	-	1,258,006	1,258,006
Receivables	93,845	-	-	93,845	93,845
Total	1,351,851	-	-	1,351,851	1,351,851
Financial Liabilities					
Payables	129,299	-	-	129,299	129,299
Total	129,299	-	-	129,299	129,299

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 2021

Note 12 - FINANCIAL INDICATORS

	2021	2020	2019
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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. 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>	(49.8%)	31.2%	24.5%
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>	(148%)	(165%)	(135%)
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%	305%	0%
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 2021

Note 13 - 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

	2021 \$	2020 \$
Income	609,543	727,366
Expenses	<u>(913,048)</u>	<u>(500,368)</u>
Operating Surplus / (Deficit)	(303,505)	226,998
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	(28,967)
Add back Depreciation, Amortisation and Impairment	5,489	5,695
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>5,909</u>
	5,489	(17,363)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	-	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net Lending / (Borrowing) for Financial Year	<u>(298,016)</u>	<u>209,635</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 14 - 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, 2 persons were paid the following total compensation:

	2021 \$	2020 \$
Salaries, allowances & other short term benefits *	154,050	159,975
Member Allowance	5,500	5,500
Post-employment benefits *	14,635	15,198
FBT	6,106	6,699
TOTAL	180,291	187,372

* comparatives for 2020 adjusted to include only CEO and not all employees

The Group received the following amounts in total:

	2021 \$	2020 \$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

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.	Received 2020 \$	Outstanding 2020 \$
The Barossa Council	12,249	-
Barunga West Council	13,749	-
Clare and Gilbert Valleys Council	12,249	-
Copper Coast Council	13,749	-
The Flinders Ranges Council	12,249	-
Regional Council of Goyder	12,249	-
Light Regional Council	12,249	-
Adelaide Plains Council	12,249	-
District Council of Mount Remarkable	14,449	-
Northern Areas Council	14,449	-
District Council of Orroroo / Carrieton	12,249	-
District Council of Peterborough	12,249	-
Port Pirie Regional Council	14,449	-
Wakefield Regional Council	12,249	-
Yorke Peninsula Council	12,249	-
TOTAL	193,335	-

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 2021

Note 15 - 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 2021.

Note 16 - EVENTS OCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

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Dean Newbery
ABN: 30 164 612 890

INDEPENDENT AUDITOR'S REPORT

To the members of the Legatus Group Authority Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a general purpose financial report, of the Legatus Group (the Authority), which comprises the Statement of Financial Position as at 30 June 2021, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Certification of Financial Statements.

In our opinion, the accompanying financial report of the Authority is in accordance with the requirements of the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards (including Australian Accounting Interpretations), including;

- (i) giving a true and fair view of the Authority's financial position as at 30 June 2021 and of its performance for the year then ended; and
- (ii) that the financial records kept by the Authority are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the need of the directors. The Board of Management's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

The Board of Management of the Authority is responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 the management'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 Authority'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 Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY

Jim Keogh
Partner

Signed on the day of 2021,
at 214 Melbourne Street, North Adelaide

LEGATUS GROUP
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2021

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 2021, 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
Barunga West Council

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CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council

.....
CHIEF EXECUTIVE OFFICER
Copper Coast Council

.....
CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council

.....
CHIEF EXECUTIVE OFFICER
Regional Council of Goyder

.....
CHIEF EXECUTIVE OFFICER
Light Regional Council

.....
CHIEF EXECUTIVE OFFICER
Adelaide Plains Council

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CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable

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CHIEF EXECUTIVE OFFICER
Northern Areas Council

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CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council

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CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carrieton

.....
CHIEF EXECUTIVE OFFICER
York Peninsula Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Peterborough

.....
CHIEF EXECUTIVE OFFICER
Wakefield Regional Council

.....
CHAIRMAN
Legatus Group
Board of Management

Date:

LEGATUS GROUP
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2021

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of the Legatus Group for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Jim Keough
Partner
Dean Newbery & Partners

Dated this day of 2021

APPENDIX 3





The Barossa Council

ANNUAL REPORT 2020-21

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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3. Governance	10
4. Evaluation of Performance Against the Business Plan	14
5. Financial Statements 2020-21	19

Chair Report

The past year of the Gawler River Floodplain Management Authority's (GRFMA) operation has been challenging across many fronts, the impact of COVID-19 primarily presenting difficulties with communications for the 13-member Board representing the six constituent councils forming the GRFMA (i.e., Adelaide Hills, Adelaide Plains, Barossa, Gawler, Light and Playford), Federal and State governments and other stakeholders having interest in the protection of the Gawler River floodplain.

The GRFMA Board conducted six (6) Ordinary meetings and convened two (2) Special meetings during the report period. Further, the GRMA's Audit Committee met on four (4) occasions.

The GRFMA Audit Committee provides an important role between the Authority, its management and constituent councils. The Committee provides suggestions and recommendations to the GRFMA Board about actions to be taken to enhance financial and operational governance, considered to be in the best interests of the subsidiary and constituent councils.

Numerous Committee and Working Group meetings were also undertaken enabling the progression of activities identified necessary by the GRFMA Board.

Sincere thanks are extended to all who have been available for e-meetings and alternate means of communication allowing the business of the GRFMA to progress effectively. Special mention is also made of the assistance provided by the Town of Gawler Council and Playford Council allocating staff and IT resources assisting with the scheduling and conduct of e-meetings as required.

Notwithstanding the above, there have been a number of significant achievements throughout the report period which are briefly outlined below.

Charter and Governance – Two Stage Review Implementation

As reported in 2019, a periodic review of the Charter and associated governance (First Stage) was completed with adoption by the GRFMA's Board on the 28 January 2020. A more comprehensive review "Charter Review 2" commenced in April 2020 with Jeff Tate Consulting being engaged to undertake the required work. This review was to explore further governance and operational processes including options for alternative management (i.e., other than the Authority) for the Gawler River and supporting financial arrangements.

A further report completed in September 2020 included a number of recommendations for consideration by the Board:

1. The Authority's legal structure continue as a Regional Subsidiary under s43 of the Local Government Act 1999.
2. At this stage the GRFMA continue to have a representative Board of an Elected Member and staff member from each Council (and an Independent Chair).
3. Consideration be given to an arrangement between the Chief Executive Officers of the constituent councils to ensure that the combined staff appointments to the Board include all relevant skills.
4. Consideration be given to amending clause 4.3.2 of the GRFMA Charter so that Deputy Members attending Board meetings in their own right and not in place of the Member may be permitted to speak with approval of the meeting, rather than having the same right to speak as Members.
5. The GRFMA proactively build relationships with relevant South Australian Government Departments and agencies, separately and together, to build understanding of the issues relating to the Gawler River and to assist with strategies, plans, and advice including about external funding.
6. The GRFMA and constituent councils consider the four funding model options set out in the report, starting from a consideration of funding principles and then potential scenarios for modelling (possibly through Finance and Engineering staff of the constituent councils).
7. The GRFMA develop and implement a clear, resourced strategy for achieving external funding, including consideration of a 'broker' to identify and pursue funding opportunities.

The GRFMA Board is currently progressing recommendation 6 and directing the Charter Review 2 Working Group to engage resources to compile and evaluate required data to further understand possible funding principles and formula to be applied in any proposed funding model. Noting any final consideration would be subject to support or otherwise of the GRFMA and constituent councils. The GRFMA Board will be considering all recommendations and is looking to finalise the review early in the 2021/2022 financial year.

Strategic Plan

As a requirement of Charter Review 1 the GRFMA is now working to establish a Strategic Plan. The plan will consist of a 5 year Strategic Plan (2026) and have regard to any longer term strategic issues (2026-2036) that might be identified during preparation of the plan.

Consultation on the plan with constituent councils and other stakeholders commenced in May 2021 and it is anticipated the document will be completed by the end of September 2021.

Gawler River UNHaRMED Management Tool (GRUMP)

In 2019 the GRFMA entered into partnership with the Bushfire and Natural Hazards CRC and the University of Adelaide to develop a decision support tool (UNHaRMED) to explore how to manage flood risk into the future. The model tool has now been completed and will be made available to other local government authorities and floodplain managers responsible for flood-associated social, environmental and economic risk modelling and subsequent management.

Gawler River Stormwater Management Plan

The GRFMA 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 have commenced a project to develop a Stormwater Management Plan (SMP) for the Gawler River.

The plan will provide background and strategic direction for managing stormwater in the Gawler River. The SMP catchment is defined as the 'Gawler River proper', being the main channel below the confluence of the North Para and South Para Rivers, down through Buckland Lake to the coastal outlet.

In consideration of the strategic nature of any SMP recommendations that may result, the current flood mitigation considerations including increasing the height of the Bruce Eastick North Para Flood Mitigation Dam and the construction of the Northern Floodway Proposal have been placed on hold.

Assistance from the City of Playford in providing in-kind support of a Project Manager to manage the SMP process is recognised and appreciated.

Bruce Eastick North Para Flood Mitigation Dam

The Bruce Eastick North Para Flood Mitigation Dam (BENPFMD) Operation and Safety Plan has now been completed. The Plan was facilitated by the GRFMA in partnership with the Local Government Association of South Australia Council Ready Program.

The completed plan provides direction in two parts specifically for the operational response to a critical flood event and secondly, where signs of imminent dam failure BENPFMD are observed.

Periodic maintenance has also been undertaken at the Dam replacing security screens on the high level outlet pipes and repairing welds to the crest handrails.

Tenders submitted for works requiring repair of the lower level outlet pipes and reinstatement of dislodged baffle blocks in the stilling basin are currently under consideration. It is envisaged the agreed services for works will be undertaken post winter 2021.

Gawler River Flood Mitigation

The 2020-21 State Government Budget allocated \$9 Million for Gawler River flood mitigation works. This initiative provides works to be completed over the three years 2021-23 for a range of Gawler River projects aimed at reducing flood risks across the Northern Adelaide Plains.

Budgeted works include:

1. Removal of trees and debris following the Hillier bushfire (\$350 - \$370K).
2. Construction of a drainage system on Carmelo and Park Road, Virginia (\$3.8M).
3. Installation of new flood warning infrastructure and improvement of flood forecasting and warning service (\$1M).
4. River survey, silt and weed removal, revegetation and levee repair (\$3.8M).

The GRFMA has engaged with the South Australian Department of Environment and Water to assist delivery of the four projects and further development of the longer term solutions for flood mitigation in the Gawler River.

Australian Rail Track Corporation (ARTC) Bridge

The ARTC commenced work in September 2020 to replace the existing rail bridge across the Gawler River.

The GRFMA engaged with ARTC during the Bridge design and construction phase to ensure that the resultant bridge structure and embankment did not compromise water flows in the Gawler River channel.

Retiring and New GRFMA Board Members

Acknowledgement is made of long-serving Board Member Mr Mark Salver (Adelaide Hills Council) who retired from representation during the report period. Mr Ashley Curtis was welcomed as his successor.

Finally, I wish to thank the six constituent councils, Board, Audit Committee, Working Group representatives and Executive Officer for their ongoing involvement and direction provided.

There have been many achievements attained throughout the report period which ultimately will lead to the provision of better flood mitigation and warning systems for the Gawler River and associated floodplain.

The GRFMA will continue to work with the Federal and State governments and stakeholders to achieve this end.

Ian J. Baldwin

Chair and Independent Member

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 provides for 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 two years.

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:

Council	Board Members	Deputy Board Members
Chairperson & Independent Member	Mr Ian Baldwin	
Adelaide Hills Council	Cr Malcolm Herrmann Mr Ashley Curtis	Cr Pauline Gill
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr John Lush Ms Alyssa Denicola
The Barossa Council	Mayor Bim Lange Mr Gary Mavrinac	Cr Russell Johnstone
Town of Gawler	Cr Paul Koch Mr Sam Dilena	Cr Nathan Shanks Mr Ben DeGilio
Light Regional Council	Cr William Close Mr Brian Carr	Mr Andrew Philpott
City of Playford	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 13 August 2020 – Town of Gawler
- Thursday 15 October 2020 – Adelaide Plains Council
- Thursday 10 December 2020 – City of Playford
- Thursday 11 February 2021 – Light Regional Council
- Thursday 15 April 2021 – Adelaide Hills Council
- Thursday 17 June 2021 – The Barossa Council

Two Special Board Meetings:

- Friday 17 July 2020 – City of Playford
- Wednesday 17 March 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
- Dr Moji Kan, Principal Engineer Dams, SA Water
- Mr Matt Elding, Barossa Council
- Mr Braden Austin, Playford Council
- Mr David Hitchcock Executive Officer

No meetings of the Panel were held during the year, however, email out of session consideration was 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:

- 04 August 2020
- 25 November 2020
- 10 March 2021
- 09 June 2021

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 2021.

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 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	152	4	Possible commercial advantage of a person	4	3
Technical Assessment Panel	0	0	N/A	0	0
Audit Committee	24	0		0	0

Evaluation of Performance Against the Business Plan

This Statement of Achievements against the Business Plan will form part of the Key Outcomes Summary to Councils following the meetings at which it is tabled. The June report will form part of the GRFMA Annual Report 2020-2021.

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"/> Claims lodged according to grant conditions
Maintain positive Cash Flow	At all times	Positive bank account balances at all times.	<input checked="" type="checkbox"/> Positive cash flow maintained

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).

Gawler River Flood Mitigation Scheme	
Two	<p>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. <i>The Findings Report 2016 advises 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.</i></p> <p>Determine if a second dam on the North Para River or modification to the Bruce Eastick North Para Flood Mitigation Dam is an option. The GRFMA Board has recently accepted a tender for a Findings Report to undertake an assessment to determine if a second dam is required and feasible. <i>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 Northern Floodway Project proposal. Noting feasibility of raising the height of the Bruce Eastick Dam is still a strategic consideration.</i></p>
Three	<p>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. <i>Completed.</i></p>
Four	<p>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. <i>Will be a consideration of the Gawler River Stormwater Management Plan 2021/2022.</i></p>
Five	<p>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. <i>It is anticipated the Gawler River Unharmful Mitigation Project, will contribute to understanding of this issue and relevant strategies.</i></p>
Six	<p>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. <i>Ongoing – new replacement of the rail bridge completed April 2021.</i></p>

Gawler River Flood Mitigation Scheme	
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. <i>Will be a consideration of the Gawler River Stormwater Management Plan 2021/2022.</i>
Eight	Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. <i>Ongoing. GRFMA currently working with the Department of Environment and Water on the \$9M Gawler River Flood Mitigation projects.</i>
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. <i>Pending finalisation of the review by the Department of Environment and Water. GRFMA submission provided.</i>

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	<input checked="" type="checkbox"/> Routine inspection completed 8/9/2020. As per O&M manual. <input checked="" type="checkbox"/> Replacement signage. Repairs to handrails and replacement of HLOP screen completed January 2021.

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	<input checked="" type="checkbox"/> Key Outcomes Summary prepared following GRFMA meetings.
Charter Review 1 and Charter Review 2	December	The performance of the Executive Officer be reviewed annually Charter Review	<input checked="" type="checkbox"/> Review conducted in December 2020. <input checked="" type="checkbox"/> GRFMA Charter Review (2nd stage) commenced April 2020 – materially completed pending finalisation of cost share funding model.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	<input checked="" type="checkbox"/> New External Auditor 2020-2024. <input checked="" type="checkbox"/> Appropriate levels of insurance reviewed in July 2020.
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget Forward to the Councils	<input checked="" type="checkbox"/> June 2020 – Business Plan 2020-2021 adopted. <input checked="" type="checkbox"/> June 2020 – Achievements against the Business Plan 2019-20 presented.
Budget 20/21	By 31 st 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"/> 2021-22 draft Budget forwarded in March 2021 to constituent councils for consultation. <input checked="" type="checkbox"/> Budget Reviews 1 & 2 adopted by GRFMA Audit Committee and GRFMA Board.
Subscriptions	June December	Send half year subscriptions to Council	<input checked="" type="checkbox"/> All first half subscriptions paid, <input checked="" type="checkbox"/> Five (5) Second half subscriptions paid.

Performance Targets:	Timings:	To be measured by:	Actual Achievements:
Report to Constituent Councils	Following each Board meeting By 30 th September	The receipt of the following reports by Councils, Board Meeting Key Outcomes Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> Key Outcomes Summary prepared following meetings. <input checked="" type="checkbox"/> Annual Report forwarded electronically to Councils.
Governance	Ongoing	Policies and new management framework documents developed and reviewed	<input checked="" type="checkbox"/> New Fraud and Corruption Policy <input checked="" type="checkbox"/> Delivery of Strategic Plan initiated consultation underway – delivery September 2021. * Public Interest Disclosure Policies drafted and on hold pending consideration of requirement for public officer – review October 2021. * Asset Management Plan and Long Term Financial Plan to be developed.
Annual Operations		Advocacy for construction of Northern Floodway project GRFMA currently working with DEW on the \$9M Gawler River Flood Mitigation projects Dewatering and repair of the low-level inlet pipe and stilling basin Scheduled inspection Establishment of the Dam Safety Emergency Plan Environmental management of land associated with the Dams location GRUMP decision support tool to manage flood risk Revegetate land zone around the Bruce Eastick North Para Flood Mitigation Dam.	* Hiatus. Pending completion of the Gawler River Stormwater Management Plan. <input checked="" type="checkbox"/> * Tenders for works considered at the 17/6/2021 GRFMA Board meeting. <input checked="" type="checkbox"/> Completed September 2020. <input checked="" type="checkbox"/> Completed January 2021. <input checked="" type="checkbox"/> Annual land management lease in place. <input checked="" type="checkbox"/> Completed 30 June 2021 – project was delayed due to COVID-19. <input checked="" type="checkbox"/> Commenced June 2020

Financial Statements 2020-21

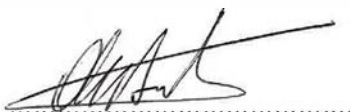
1. Certification of Financial Statements
2. Financial Statements and Notes
3. Related Parties Disclosures
4. Statement of Auditors Independence
5. Certification of Auditor Independence

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021
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:

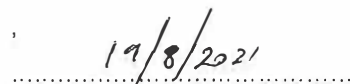
- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2021 and the results 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.



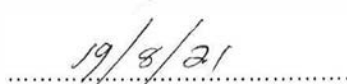
David Hitchcock
EXECUTIVE OFFICER



Ian Baldwin
CHAIRMAN



Date



Date

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
SCHEDULE OF PROFIT AND LOSS AND COMPREHENSIVE INCOME
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Subscriptions	4	196,235	230,300
Investment income	1(d)	1,009	1,042
State Government Grants	3	20,000	98,980
Other Income		100	100
Total Income		217,344	330,422
EXPENSES			
Contractual Services	5	156,177	235,881
Depreciation	1(h), 11	321,163	321,163
Other		21,359	21,155
Total Expenses		498,698	578,198
OPERATING SURPLUS / (DEFICIT)		(281,354)	(247,776)
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(281,354)	(247,776)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(281,354)	(247,776)

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 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	1(d)	169,344	151,764
Trade and Other Receivables		49,278	32,152
Total Current Assets		218,622	183,916
Non-current Assets			
Infrastructure	10	25,329,000	25,329,000
Accumulated Depreciation Infrastructure	1(h), 10	(4,116,325)	(3,795,163)
Land	10	477,000	477,000
Total Non-current Assets		21,689,675	22,010,838
Total Assets		21,908,297	22,194,753
LIABILITIES			
Current Liabilities			
Trade & other payables		36,567	41,669
Borrowings		-	-
Total Liabilities		36,567	41,669
NET ASSETS		21,871,730	22,153,084
EQUITY			
Accumulated Surplus		13,189,757	13,471,111
Asset Revaluation Reserves	1(g)	8,681,973	8,681,973
TOTAL EQUITY		21,871,730	22,153,084

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 2021

	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	TOTAL EQUITY \$
2021				
Balance at end of previous reporting period		13,471,111	8,681,973	22,153,084
Restated opening balance		13,471,111	8,681,973	22,153,084
Net Surplus / (Deficit) for Year		(281,354)	-	(281,354)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		13,189,757	8,681,973	21,871,730
2020				
Balance at end of previous reporting period		13,718,887	8,681,973	22,400,860
Restated opening balance		13,718,887	8,681,973	22,400,860
Net Surplus / (Deficit) for Year		(247,776)	-	(247,776)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		13,471,111	8,681,973	22,153,084

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 2021

		2021	2020
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		199,195	299,175
Interest Receipts		1,023	1,055
Payments		<u>(182,638)</u>	<u>(215,367)</u>
Net Cash provided by (or used in) Operating Activities		17,580	84,863
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on new/upgraded assets		-	-
Net Cash provided by (or used in) Investing Activities		-	-
Net Increase (Decrease) in cash held	8	17,580	84,863
Cash & cash equivalents at beginning of period		151,764	66,902
Cash & cash equivalents at end of period	8	<u>169,344</u>	<u>151,764</u>

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 2021**

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

The dam 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.

g) Revaluation

The Board sought an independent valuation to be applied as at 30th 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. The estimate of the replacement cost was \$25.245 million at June 2019. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, it is to be noted that valuation has been under level 3 valuation. The next Valuation is expected to undertaken as at 30 June 2024.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

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 Council.

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 straight line depreciation with an expected life of 80 years.

The depreciation period for the Access Road is based on straight line depreciation with an expected 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 2021**

Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2021

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.

This Schedule has been prepared on the basis that the Authority was 'wound up' on 30 June 2021. The value of infrastructure and land as stated in the Financial Statements at reporting date have been included. Grants and contributions from the Commonwealth Government, State Government and Northern Adelaide Barossa Catchment Water Management Board that have contributed to these costs have not been deducted.

Calculation of Net Equity

Assets

Investments / Debtors	\$ 218,622
Infrastructure	\$ 21,212,675
Land	<u>\$ 477,000</u>
	\$ 21,908,297

Less Liabilities

Accounts Payable / Creditors	<u>\$ 36,567</u>
NET EQUITY	\$ 21,871,730

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2021	Accumulated Subscriptions for Maintenance to 30 June 2021	Accumulated Subscriptions for Scheme Works to 30 June 2021	All Subscriptions to 30 June 2021	Percentage of Contributions to the Total	Council's Interests in Net Assets
Adelaide Hills Council	\$172,082	\$6,352	\$70,988	\$249,422	4.54%	\$992,977
The Barossa Council	\$172,082	\$31,813	\$354,951	\$558,846	10.17%	\$2,224,355
Town of Gawler	\$172,082	\$63,586	\$709,892	\$945,560	17.21%	\$3,764,125
Light Regional Council	\$172,082	\$31,813	\$354,951	\$558,846	10.17%	\$2,224,355
Adelaide Plains Council	\$172,082	\$106,079	\$1,183,146	\$1,461,307	26.60%	\$5,817,880
City of Playford	\$172,089	\$127,254	\$1,419,763	\$1,719,106	31.31%	\$6,848,038
	\$1,032,499	\$366,897	\$4,093,691	\$5,493,087	100%	\$21,871,730

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th June 2021 adopted by the Board in accordance with Clause 15.5 of the Charter on 19 August 2021.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

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	2021	-	\$147,044	\$147,044	\$85,115	\$61,929
	2020	-	\$146,042	\$146,042	\$90,152	\$55,890
Other	2021	\$20,000	\$ 50,300	\$ 70,300	\$92,421	(\$22,121)
Environment:						
Flood Mitigation	2020	\$98,980	\$ 85,400	\$184,380	\$166,883	\$17,497
Total	2021	\$20,000	\$197,344	\$217,344	\$177,536	\$39,808
	2020	\$98,980	\$231,442	\$330,422	\$257,035	\$73,387

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	
	2021	2020	2021	2020	2021	2020
Adelaide Hills Council	\$ 871	\$ 1,476	\$24,322	\$24,166	\$25,193	\$25,642
The Barossa Council	\$ 4,361	\$ 7,396	\$24,322	\$24,166	\$28,683	\$31,562
Town of Gawler	\$ 8,722	\$14,791	\$24,322	\$24,166	\$33,044	\$38,957
Light Regional Council	\$ 4,361	\$ 7,396	\$24,322	\$24,166	\$28,683	\$31,562
Adelaide Plains Council	\$14,541	\$24,660	\$24,322	\$24,166	\$38,863	\$48,826
City of Playford	\$17,444	\$29,581	\$24,325	\$24,170	\$41,769	\$53,751
TOTAL	\$50,300	\$85,300	\$145,935	\$145,000	\$196,235	\$230,300

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 5- Contractual Services

	2021	2020
Executive Officer	\$56,280	\$57,330
Audit Committee <i>(Independent & Presiding Member)</i>	\$2,600	\$2,600
Audit Fees	\$5,000	\$7,057
Legal Fees	\$0	\$2,133
Gawler River Scheme Consultancies	\$84,737	\$139,025
Maintenance Contractors	\$7,560	\$27,736
TOTALS	\$156,177	\$235,881

Note 6 - Comparison of Budget and Actual Results (excluding depreciation)

	2021		2020	
	Budget	Actual	Budget	Actual
Revenue				
Administration	\$147,050	\$147,044	\$146,400	\$146,042
Other Environment: Flood Mitigation	\$0	\$0	\$0	\$100
State Grant	\$20,000	\$20,000	\$110,980	\$98,980
Maintenance	\$50,300	\$50,300	\$85,300	\$85,300
Other Environment: Flood Mitigation Capital	\$0	\$0	\$0	\$0
Total Revenue	\$217,350	\$217,344	\$342,680	\$330,422
Expenditure				
Administration	\$88,050	\$85,115	\$89,095	\$90,152
Other Environment: Flood Mitigation	\$97,950	\$7,684	\$25,150	\$27,858
Maintenance	\$100,736	\$84,736	\$158,475	\$139,025
Other Environment: Flood Mitigation Capital				
Total Expenditure	\$286,736	\$177,535	\$272,720	\$257,035
Surplus (deficit)	(\$69,386)	\$39,809	\$69,960	\$73,387

Note 7 - Expenditure Commitment

An agreement has been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2021.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

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:

	2021	2020
	\$	\$
Total cash & equivalent assets	<u>169,344</u>	151,764
Balances per Cash Flow Statement	<u>169,344</u>	<u>151,764</u>

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

Net Surplus (Deficit)	(281,354)	(247,776)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<u>321,163</u>	321,163
	<u>39,809</u>	73,387
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(17,127)	(30,194)
Net increase (decrease) in trade & other payables	<u>(5,102)</u>	41,669
Net Cash provided by (or used in) operations	<u>17,580</u>	<u>84,862</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 27th 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 2021

Note 10 - Non-Current Assets Summary

	2021				2020			
	Fair Value Level	At Fair Value	At Cost	Accum Dep'n	Carrying Amount	At Fair Value	At Cost	Accum Dep'n
Land and easements North Para Dam	-	\$477,000	-	-	\$477,000	\$477,000	-	-
Access Roads North Para Dam	3	\$84,000	-	(\$14,200)	\$69,800	\$84,000	-	(\$8,600)
Total Infrastructure and Land	3	\$25,245,000	-	(\$4,102,125)	\$21,142,875	\$25,245,000	-	(\$3,786,563)
Comparatives		\$25,806,000	-	(\$4,116,325)	\$21,689,675	\$25,806,000	-	(\$3,795,163)
		\$25,806,000	-	(\$3,795,163)	\$22,010,937	\$25,806,000	-	(\$3,474,000)

	2020		Carrying Amount Movements During the Year						2021	
	Carrying Amount		Additions		Disposals	Depreciation	Impairment	Transfers	Net Valuation	Carrying Amount
			New Upgrade	Renewals						
Land and easements		\$477,000	-	-	-	-	-	-	-	\$477,000
Access Roads		\$75,400	-	-	-	(\$5,600)	-	-	-	\$69,800
Infrastructure - North Para Dam		\$21,458,437	-	-	-	(\$315,563)	-	-	-	\$21,142,875
Total Infrastructure, Property, Plant & Equipment		\$22,010,837	-	-	-	(\$321,163)	-	-	-	\$21,689,675
Comparatives		\$22,332,000	-	-	-	(\$321,163)	-	-	-	\$22,010,837

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 - Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.25% and 0.30% (2020: 0.25% and 1.25%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	169,344	-	-	-	169,344
Receivables	49,278	-	-	-	49,278
Total	218,622	-	-	-	218,622
Financial Liabilities					
Payables	36,567	-	-	-	36,567
Total	36,567	-	-	-	36,567
2020	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	151,764	-	-	-	151,764
Receivables	32,152	-	-	-	32,152
Total	183,916	-	-	-	183,916
Financial Liabilities					
Payables	41,669	-	-	-	41,669
Total	41,669	-	-	-	41,669

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

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 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 Authorities 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 2021**

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.

	2021	2020
	\$	\$
Income	217,344	330,422
Expenses	(498,698)	(578,198)
Operating Surplus / (Deficit)	(281,354)	(247,776)
Less Net Outlays in Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation Amortisation and Impairment	321,163	321,163
Proceeds from Sale of Replaced Assets	-	-
	<u>321,163</u>	<u>321,163</u>
Less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	-	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
	<u>-</u>	<u>-</u>
Net Lending / (Borrowing) for Financial Year	<u>39,808</u>	<u>73,386</u>

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 2021.

Note 14 - Events Occurring After Reporting Date

There were no events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

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:

	2021 \$	2020 \$
Salaries, allowances & Other Short Term Benefits	\$65,530	\$66,930
TOTAL	\$65,530	\$66,930

	Amounts received from Related Party during the financial year	Amounts outstanding from Related Party at the end of the financial year
	2021 \$	2021 \$
Adelaide Hills Council	\$12,597	\$12,597
The Barossa Council	\$28,683	\$0
Town of Gawler	\$33,044	\$0
Light Regional Council	\$28,683	\$0
Adelaide Plains Council	\$38,863	\$0
City of Playford	\$41,769	\$0
TOTAL	\$183,639	\$12,597

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.

INDEPENDENT AUDITOR'S REPORT

To the members of the Gawler River Floodplain Management Authority

Opinion

We have audited the accompanying financial report of the Gawler River Floodplain Management Authority (the Authority), which comprises the Statement of Financial Position as at 30 June 2021, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibility of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the Authority's financial report in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such controls as Management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 the management'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 Authority'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 Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY



JIM KEOGH

Partner

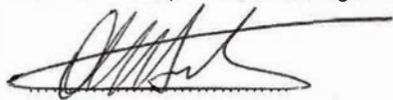
Signed on the 21st day of September 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021


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 2021 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 17/8/21
 EXECUTIVE OFFICER



Peter Brass 12/8/21
 PRESIDING MEMBER AUDIT COMMITTEE



Ian Baldwin 17/8/21
 CHAIR GRFMA

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

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 2021 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.


 Andrew Aitken (Sep 7, 2021 17:25 GMT+9.5)

Andrew Aitken
 Chief Executive Officer
 Adelaide Hills Council



James Miller
 Chief Executive Officer
 Adelaide Plains Council



Henry Inat (Sep 14, 2021 21:12 GMT+9.5)

Henry Inat
 Chief Executive Officer
 Town of Gawler



Martin McCarthy
 Chief Executive Officer
 The Barossa Council



Sam Green
 Chief Executive Officer
 City of Playford



Brian Carr (Sep 14, 2021 17:05 GMT+9.5)

Brian Carr
 Chief Executive Officer
 Light Regional Council

HEAD OFFICE

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Dean Newbery
ABN: 30 164 612 890

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Gawler River Floodplain Management Authority

I confirm that, for the audit of the financial statements of the Gawler River Floodplain Management Authority for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



JIM KEOGH
PARTNER

Signed on the 13th day of August 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006





**Adelaide
Plains**
Council