



# **YORKE PENINSULA COUNCIL**

# **ANNUAL REPORT**

## **2021/2022**



*Agriculturally rich~Naturally beautiful*

Port Vincent | Sonny Coombs

# ACKNOWLEDGEMENT OF COUNTRY

Yorke Peninsula Council acknowledges the Narungga (traditionally spelled Nharangga) people, the traditional owners of this land, and pay respect to their Elders past and present. We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Narungga people living here today



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[@YorkePeninsulaCouncil](https://www.facebook.com/YorkePeninsulaCouncil)



[@yorkepeninsulacouncil](https://www.instagram.com/yorkepeninsulacouncil)



Cornwall Point Lighthouse

# Welcome

Yorke Peninsula Council is proud to present the 2021/2022 Annual Report, detailing Council's many significant achievements and key information about the organisation.

The Local Government Act 1999 stipulates that Council must complete Annual Reports outlining a range of criteria in the interest of full transparency with the public.

Annual Reports provide an opportunity for Council to reflect and share the great work accomplished throughout the 2021/2022 year.





Stenhouse Bay

# About Yorke Peninsula

Yorke Peninsula is the home of the Narungga (traditionally spelled Nharangga) people, who have lived on Country (Banggara) for 60,000 years.

Narungga people maintain a strong connection to Country, and their history and culture is becoming increasingly – and deservedly – recognised and appreciated in modern society.

Yorke Peninsula Council covers an area of 5,900 square kilometres, has a distance of roughly 175 kilometres between the region's most northern and southern boundaries, and has an average width from coast to coast of approximately 30 kilometres.

The Council area is bordered by the sea on three sides, with 485 kilometres of coastline ranging from family-friendly sandy beaches with calm waters through to world renowned heaving surf breaks.

The coastal lifestyle, and tremendous fishing on offer, remain the major drawcards for people moving into the area for a sea change.

The area's prime economic driver is agriculture.

Yorke Peninsula has some of the best cropping land anywhere in the world.

With consistently high yields being reaped for barley, wheat, lentils, canola and more, it is little wonder why Yorke Peninsula farmland has more than doubled in value in the past decade.

The rest of the peninsula contains vibrant townships and local communities, with quality businesses and services such as schools, hospitals and aged care providers.

Sport, art and culture are also pivotal community pillars on Yorke Peninsula.

Other recreation options include the award-winning Walk The Yorke Trail and self-drive tours including the Southern Yorke Peninsula Water Tower Mural Trail and Yorke Peninsula Salt Lake Trail.

Of course, the most popular option remains relaxing on the beach or fishing – and to that end the Council region has 12 jetties and 33 boat launching facilities to help people catch their next feed.

Council operates out of three offices, Maitland (principal office), Minlaton and Yorketown, and four works depots, and employs 138 people with a full time equivalent (FTE) of 116.54.

This Annual Report details the many and varied services Council provides, and demonstrates Council's commitment to work towards the betterment of the Yorke Peninsula community across the 2021/2022 financial year.

The Annual Report is as extensive as possible, however, if you require any additional information on items reported, please refer to [www.yorke.sa.gov.au](http://www.yorke.sa.gov.au) or email [admin@yorke.sa.gov.au](mailto:admin@yorke.sa.gov.au).

# CEO Message

The 2021/2022 financial year has been very positive for Yorke Peninsula Council, with several key achievements including:

## Childcare funding

Thanks to the hard work of a dedicated group of community members and Council staff, Council successfully secured \$2.25m in grant funding to build a dedicated childcare centre in the township of Minlaton.

Council used data collected via two community surveys to show evidence of vast community support for childcare services in the region. These surveys formed part of an application to the Black Summer Bushfire Recovery Grant program in September 2021.

Council was notified of its successful application in February 2022.

Council is now working to establish a childcare facility, and operator, to accommodate up to 80 children aged from birth to 5 years old.

This service will be a game changer for Yorke Peninsula, where a severe lack of childcare had been identified as a major economic inhibitor.

## Roadworks and projects

Council resheeted 35 kilometres of roads across the district,

and patch-sheeted 14 roads, in addition to regular grading and maintenance.

More importantly Council staff have been undertaking work aimed at having resheeted works last longer than has been the case in the past.


On our sealed road network, about \$3.1m was invested along Wauraltee Road, Mt Rat Road and Dans Road strengthening and sealing roadside shoulders coupled with substantial reseal renewal.

Additional capital projects included improving beach access at Balgowan and Marion Bay, a sea wall at Port Clinton and stormwater drainage improvements at Parsons Beach, to name just a few.

Pavement upgrade and sealing of the previously unsealed Minlaton Air Strip was completed and delivered under budget in the amount of \$1.25m.

Development planning was progressed for Robert Street Maitland Concept Plan and other major projects like Edithburgh Jetty dive stairs and a number of flood relief drainage projects across the LGA.

Our community can look forward to seeing further progress on these initiatives in the future.

A photograph showing two men, Mayor Darren Braund and Director Assets and Infrastructure Services Andre Kompler, crouching on a gravel surface at the Minlaton Air Strip. They are both wearing orange high-visibility safety vests over dark suits and glasses. The man on the left is looking down at something in his hands, while the man on the right is holding a long, thin metal rod or tool. The background shows a clear blue sky with some light clouds and a flat, open landscape.

Mayor Darren Braund and Director Assets and Infrastructure Services Andre Kompler inspect the Minlaton Air Strip.

Minlaton Air Strip | Nick Perry

## Southern Yorke Peninsula Water Tower Mural Trail and Yorke Peninsula Salt Lake Trail

In September 2021, Council officially opened the Southern Yorke Peninsula Water Tower Mural Trail, comprising five very large murals on SA Water infrastructure.

The mural trail received a national silver award at the Australian Street Art Awards.

Council and key stakeholders also officially opened the Yorke Peninsula Salt Lake Trail in November 2021.

Like the mural trail, the Salt Lake Trail provides self-guided tour options, in this case around the naturally beautiful Yorketown salt lakes, which are often a vivid pink colour.

These new attractions have proven to be highly popular, and Council continues to work on improvements to these visitor experiences.

## More acclaim for Yorke Peninsula

The Yorke Peninsula Council-owned Point Turton Caravan Park claimed the 2021 Best of the Best Caravan Park, and Best Grey Nomad Small Caravan Park, at the Grey Nomad Awards.

This was well-deserved recognition for the park, its managers (Dani

and Malcolm Wheadon) and staff, and Council which oversee park operations.

Helping Point Turton's case, is its stunning views out to Flaherty's Beach, which also earned national acclaim in 2021.

Flaherty's was named one of the top five most beautiful beaches in all of Australia, leading to widespread free publicity for our region.

## Coastal Study Award

The accolades just kept coming for Council, winning the 2021/2022 LGA Scheme Awards Risk Management Major Award for its Strategic Coastal Risk Study in April 2022.

This Study has provided Council with a plan to proactively and strategically deal with coastal environmental issues, rather than reacting to problems when they occur, in order to protect coastal townships into the future.

Council won grant funding from the Coast Protection Board and engaged coastal management specialist Wavelength to prepare the Strategic Coastal Risk Study.

## Economic Development and Tourism Strategy

For the first time, Council created an Economic Development and Tourism Strategy to guide future growth.

The Strategy outlines almost 100 initiatives that will help grow our region for the betterment of residents, businesses and visitors, including setting priorities and benchmarks.

The initial six-month Strategy check-in revealed Council and fellow stakeholders such as Yorke Peninsula Tourism and Regional Development Australia Yorke & Mid North had already achieved a great deal.

More information about many of these projects can be found further in the Annual Report.

These accomplishments all happened in addition to Council continuing its usual levels of service and in many cases improving services.

It is pleasing to look back on another year and take stock of all that has been achieved, and all whilst keeping rates lower than comparable Council regions throughout South Australia.

Thanks to the passion and expertise of our Elected Members, Mayor and staff.

We are already looking forward to 2022/2023 with our biggest ever capital works program, increased community and business support, and Local Government elections among the vast number of items on the agenda.



Andrew Cameron  
CHIEF EXECUTIVE OFFICER



Andrew Cameron  
CHIEF EXECUTIVE OFFICER



Daly Head | Sonny Coombs

# Our Council & Organisation

Our Mission: "We will foster a climate where Yorke Peninsula can thrive as a prosperous network of multi-generational communities.

"We will deliver services that enhance the Peninsula's reputation as a vibrant, easily accessible coastal and food production region.

"We will celebrate and protect our unique and pristine environment. We will continue to support our diversity of sustainable industries and lifestyles."

The District Council of Yorke Peninsula was established on 10 February 1997 following the voluntary amalgamation of the District Councils of Central Yorke Peninsula, Minlaton, Yorketown and Warooka.

In September 2013 Council endorsed a resolution to change the Council's name to Yorke Peninsula Council.

Council is made up of 12 Elected Members, one of whom is the Mayor, and all are elected by eligible voters.

In accordance with the Local Government (Elections) Act 1999, elections are held every four years, with the most recent election held in November 2018.

The next Council election will be held in November 2022.

# Yorke Peninsula By Numbers

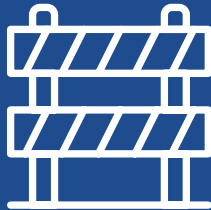
The Yorke Peninsula is one big coastal playground with so many things to see and do.

Council works together with our community, businesses and other government organisations to ensure the uniqueness of the Yorke Peninsula, including our spectacular coastline is preserved, encourage initiatives and to improve the quality of life and interests of our community.



**11,598**

Estimated population



**3,890km**

Length of Council road network



**367,000**

Visitors to the district



**1.97/km<sup>2</sup>**

Estimated population density



**9,181**

Enrolled Electors



**1.3m**

Visitor nights



**5,900 km<sup>2</sup>**

Total Council area



**14,128**

Total rateable properties



**45**

Townships in the region



**485km**

Council coastline



**\$276.3m**

Community assets owned by Council



**33**

Boat launching facilities

# Your Council

Council is made up of 12 Elected Members, one of whom is the Mayor, and all are elected by eligible voters.

Your Councillors are here to represent you and can be contacted in person, by phone or email, which can be found at [www.yorke.sa.gov.au](http://www.yorke.sa.gov.au).

## MAYOR



**Darren Braund**

## KALKABURY WARD COUNCILLORS



**Richard Carruthers**



**Roger Johns**



**David Langford**



**Deputy Mayor Tania Stock**

## GUM FLAT WARD COUNCILLORS



**Naomi Bittner**



**Michael Murdock**



**Leanne O'Brien**

## INNES PENTONVALE WARD COUNCILLORS



**Anthony Bennett**



**Adam Meyer**

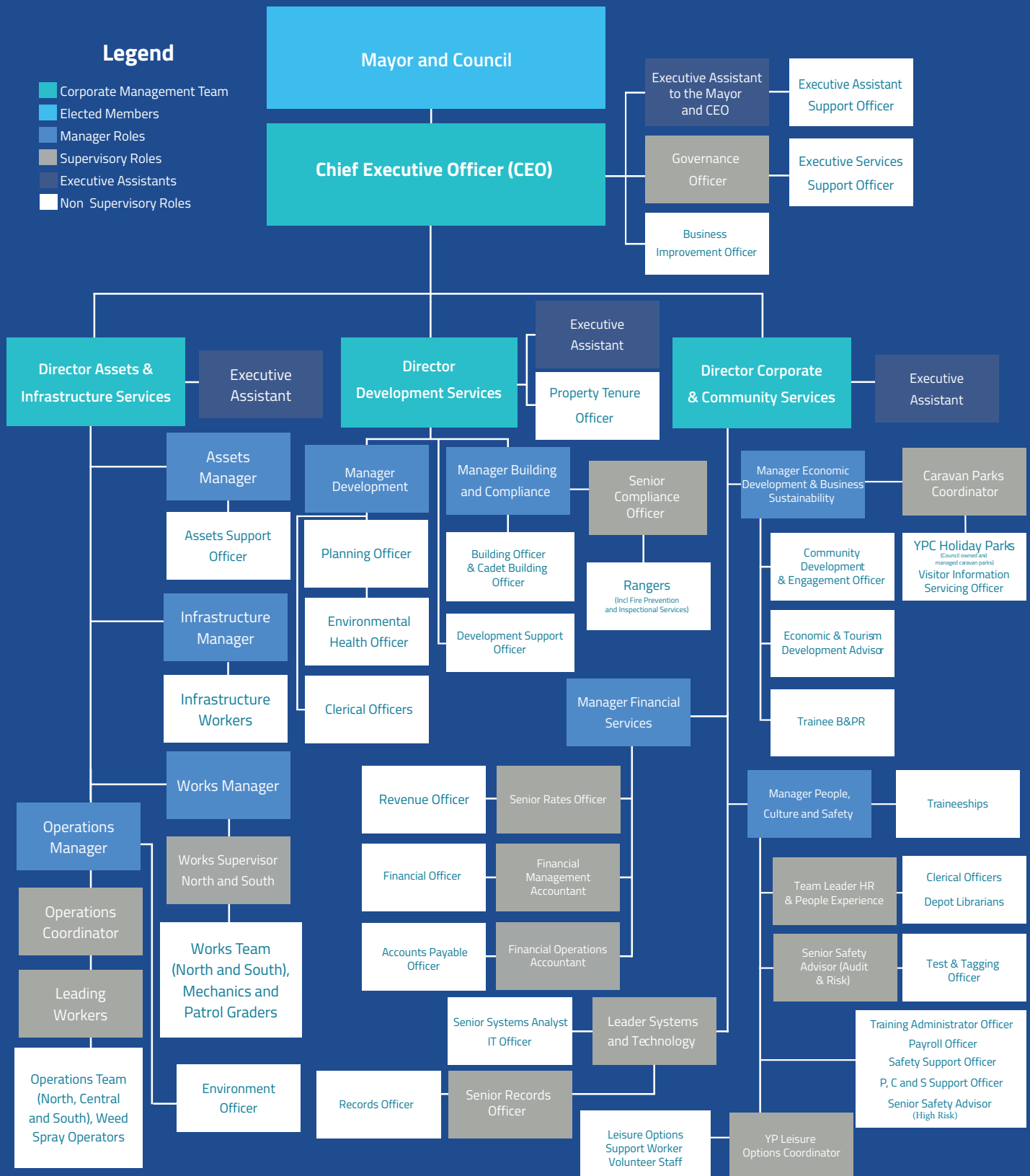


**Kirstin Murdock**



**John Rich**

# Organisational Structure



# Performance Highlights

- **30** Health Assessments
- **83** Skin Screens
- **88** Flu Vaccinations
- **5483** tonnes of mixed waste collected
- **21%** of recyclable material diverted from landfill
- **1135** tonnes of green waste collected and processed
- **\$49,500** given to local progress associations to assist in the valuable work they do in maintaining local facilities and services
- **\$25,000** to disabled access issues in the community
- **\$22,000** to local businesses to assist in start-up or expansion
- Over **43,500** external correspondence records captured
- Over **131,500** total records captured electronically
- **511** Development Applications granted
- **\$49.3m** total value of approved developments
- **440,620** total website views
- **11%** decrease on website views from last financial year
- **39** Special Event applications approved
- **8** requests for limited liquor licences
- **1778** Customer Service Requests submitted.
- **3267** Dog Registrations
- **478** Cat Registrations (effective 01/07/22 it is mandatory for all cats to be registered)
- **\$35.6m** Operating income for 2021-2022
- **\$34.2m** Operating expenditure for 2021-2022
- **3,273** active library members
- **80,790** library items were loaned

## Capital Works Highlights (completed projects)

- **\$5.27m** Transportation Infrastructure
- **\$322,000** Buildings and Structures
- **\$153,000** Stormwater
- **\$144,000** Community Wastewater Management Systems
- **\$119,000** Water Infrastructure
- **\$1.9m** Plant Equipment and other assets



**\$102k**

Community Grants Awarded  
to 33 Community Groups



**441**

Facebook posts



**\$22k**

Sponsorship and donations



**266,740**

People Reached via Facebook



**\$7.1m**

External Funding Received



**1166**

New Facebook Followers



**\$8m**

Roads Infrastructure



**\$1.9m**

Parks and Gardens

# Our Governance

Governance is a framework of rules, relationships, systems and processes by which Council is controlled and operates, and the mechanisms by which it, and its staff, are held to account.

Made up of the establishment of policies and practices, through which decisions are taken and continuously monitored and implemented. Governance is most effective when these processes are participatory, accountable, transparent, efficient, inclusive, and respected. Yorke Peninsula Council strives for best practice in governance.

The following information reports on our governance activity during 2021/2022.



Minlaton | Sonny Coombs

# Council Planning Framework

The Yorke Peninsula Council 2021-2025 Strategic Management Plan is supported by a range of plans, which all work together to achieve Council's vision and goals and guides Council's strategic and operational decision making.



## Confidential Items

During 2021/2022, Council held 13 in camera closed sessions to discuss Confidential Items in accordance with Sections 90 (2) and (3) (a) (b) (d) (i) (j) (k) of the Local Government Act 1999.

A list of information is provided in Appendix 2.

## Council Meetings

The Elected Body are the decision makers for Council.

Ordinary meetings are usually held on the second Wednesday of every month at 5.30pm, at the Council Chamber, 57 Main Street, Minlaton, and are open to the public.

During 2021/2022, the Elected Members held 15 Council Meetings (12 Ordinary and 3 Special) and made a total of 230 decisions.

## Record of attendance

Elected Members	Meetings
Mayor Darren Braund	13
Deputy Mayor Tania Stock	10
Cr Anthony Bennett	11
Cr Naomi Bittner	14
Cr Richard Carruthers	14
Cr Roger Johns	8
Cr David Langford	9
Cr Adam Meyer	11
Cr Kristin Murdock	7
Cr Michael Murdock	14
Cr Leanne O'Brien	13
Cr John Rich	6

Elected Members also attend informal monthly information and briefing sessions with senior staff, generally on the fourth Wednesday of each month at 5.30pm.

These sessions are also open to the public and provide an opportunity for Elected Members to receive and clarify information.

No decisions are made in these informal sessions.

## Elected Member Allowances

Elected Members are entitled to receive an annual allowance for performing and discharging their official function and duties.

Elected Member allowances are set by an independent remuneration tribunal, in accordance with Section 76 of the Local Government Act 1999.

For 2021/2022 financial year, our Council was determined as 'Group 3'.

Ordinary Council (Group 3)	Annual Allowance
Mayoral	\$59,728
Deputy Mayor	\$18,665
Elected Members	\$14,932

In addition to the allowance, Council provide Elected Members with either a Surface Pro or iPad computing device.

The Mayor is provided with a vehicle, mobile phone, iPad and computer to conduct official Council business.

Official Council business travel expenses are also reimbursed.

Allowances for travel time, as determined by the Remuneration Tribunal of South Australia, are also provided to Elected Members on the following basis:

- An allowance of \$441 per annum will be payable to Elected Members, excluding principal members, whose usual place of residence is within the relevant council area and is located at least 30 kms but less than 50 kms from that council's principal office, via the most direct road route.
- An allowance of \$752 per annum will be payable to Elected Members, excluding principal members, whose usual place of residence is within the relevant council area and is located at least 50 kms but less than 75 kms from that council's principal office, via the most direct road route.
- An allowance of \$1,129 per annum will be payable to Elected Members, excluding principal members, whose usual place of residence is within the relevant council area and is located at least 75 kms but less than 100 kms from that council's principal office, via the most direct road route.
- An allowance of \$1,601 per annum will be payable to Elected Members, excluding principal members, whose usual place of residence is within the relevant council area and is located 100 kms or more from that council's principal office, via the most direct road route.



### Elected Members Travel (interstate and international travel)

Two Elected Members attended the ALGA National General Assembly held in Canberra from 19-22 June 2022.

The total cost for this travel was: \$5,749.13.

### Elected Members Gifts

No gifts above the value of \$50 were received by Elected Members funded in whole or in part by Council during 2021/2022.

### Elected Member Training and Development

Training and development activities are undertaken to assist Elected Members in the performance and discharge of their functions and duties in accordance with the Local Government Act 1999.

Council has provided a range of training opportunities for our Elected Members.

Ongoing COVID-19 restrictions have impacted the availability of suitable training throughout the year.

### Elected Member Training Attendance

Training Course	No. Attending
LGA Conference and OGM	3
ALGA National General Assembly	2

### Council Committees

Principal Committees have been formed to meet statutory obligations.

Principal committee meetings are scheduled in line with their Terms of Reference.

The principal committees are:

- Audit and Risk Committee
- Council Assessment Panel
- Building Fire Safety Committee (Section 157(17) of the Planning, Development and Infrastructure Act 2016)

Minutes of the Audit and Risk Committee and Council Assessment Panel are made publicly available via Council's website as soon as practicable following the meeting.

### Audit and Risk Committee

The Audit and Risk Committee is established under Section 41 of the Local Government Act 1999 and Local Government (Financial Management) Variation Regulations 2013, to meet the purposes of Section 126 of the Local Government Act 1999.

Under these regulations the Audit and Risk Committee is required to meet four times during the year.

The Committee is appointed by Council and consists of three Elected Members of Council and two independent members.

The members of the Audit and Risk Committee for 2021/2022 were:-

- Mr Robert Reiman (Chair)
- Mr Hussain Rafeeu
- Councillor Adam Meyer
- Councillor Leanne O'Brien
- Councillor Tania Stock

The Audit and Risk Committee met five times in 2021/2022.

In addition to the normal governance and financial responsibilities of the Audit and Risk Committee, the Committee's focuses for 2021/2022 were in the areas of internal and external audit, internal financial controls, asset management and risk management systems.

Yorke Peninsula Council maintains an internal audit function which reports regularly to the Audit and Risk Committee. The key role of internal audit is to ensure compliance with key policies and processes and to enhance business performance by recommending improvements in process effectiveness, efficiency and economy.

Note: At its February 2022 meeting, a decision was endorsed that the name of the Committee would change from Audit Committee to Audit and Risk Committee.

### Audit and Risk Committee Allowances

Independent members of the Audit and Risk Committee are remunerated per sitting.

Chairperson \$450 per sitting; Independent Member \$350 per sitting.

Independent Audit and Risk Committee members are also reimbursed for associated travel costs.

### Council Assessment Panel

The Council Assessment Panel (CAP) is an independent relevant authority legislated to be able to undertake assessment of certain types of development.

Council's only role is to appoint CAP members.

The CAP is comprised of four Independent Members, one Elected Member, one Deputy Elected Member and one Deputy Independent Member.

During 2021/2022 the CAP conducted one meeting and considered one application, which was granted planning consent on the day.

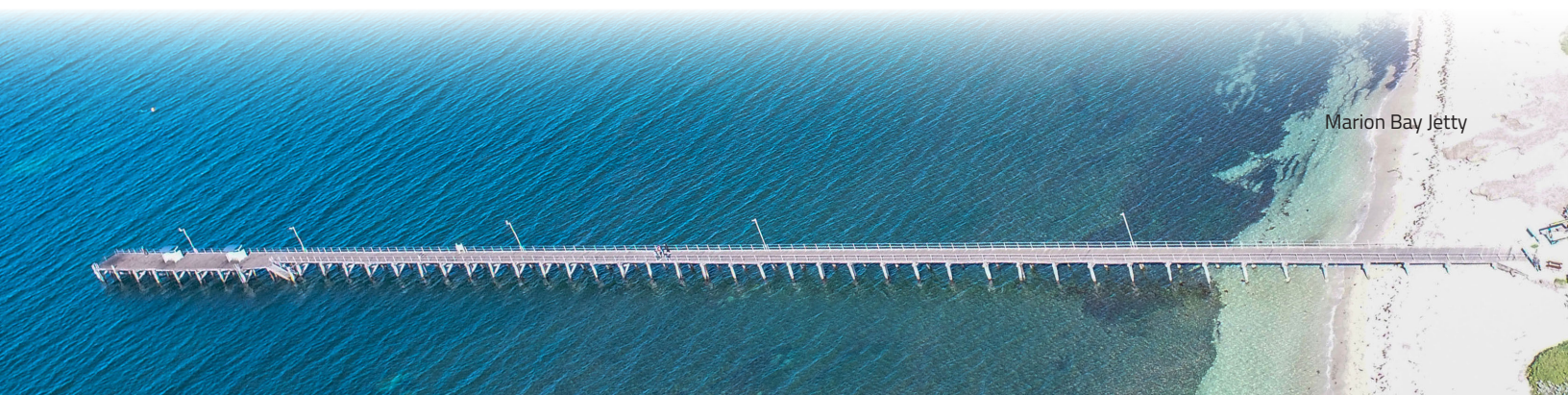
The current two year term of the CAP concludes January 2024. The current members are as follows:

- Ms Debra Agnew (Presiding Member)
- Mr Stephen Horsell
- Mr Ben Green
- Mr Peter Allen
- Mr Jordan Hunt (Deputy Independent Member)
- Councillor John Rich
- Councillor Richard Carruthers (Deputy Elected Member)

### Council Assessment Panel Allowances

Independent members of the Council Assessment Panel are remunerated per sitting.

Chairperson \$500 per sitting; Independent Member \$400 per sitting. This includes travel costs.



Marion Bay Jetty



Cadet Building Officer Carolyn Jansons is part of Council's Building Fire Safety Committee which is responsible for matters relating to section 157 of the Planning Development and Infrastructure (PDI) Act 2016.

## Yorke Peninsula Building Fire Safety Committee

Council's Building Fire Safety Committee has the responsibility for matters relating to section 157 of the Planning Development and Infrastructure (PDI) Act 2016, which requires public buildings to be compliant with fire and life safety requirements.

During 2021/2022 the committee convened twice and undertook the following:

- 14 fire safety audit inspections, covering 14 premises.
- Issued reports to building owners identifying inadequate fire and life safety standards or equipment.
- Assisted building owners or occupiers with cost effective solutions to reduce fire risks.
- Followed up inspections to ensure fire safety issues were addressed.

No notices were issued pursuant to section 157 of the PDI Act 2016 during the period. One notice remains in force from the previous financial year.

## Informal Working Parties

A number of Informal Working Parties have been established to assist Council with engagement, research and co-ordination of a specific Council function. These Working Parties comprise of Elected Members, staff and the public, whose aim is to investigate and/or advise Council on issues or manage specified property. Currently the Working Parties are:

- Access Advisory Working Party
- Coastal Management Strategy Working Party
- Roads Working Party

## Delegations

The Chief Executive Officer and other Officers have the delegated authority from Council to make certain decisions on a wide range of specified administrative and policy matters. These delegations are listed in the Delegations Register and are reviewed annually.

Legislative responsibilities of Council include:

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

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

Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

## Corporate Management Team

	Female	Male	Salary range
CEO		1	\$263,000
Directors		3	\$165,000 to \$200,000

The table above highlights the base salary for the Corporate Management Team. In addition to this, members receive the superannuation guarantee and access to other benefits which may include the provision of a Council motor vehicle or additional leave arrangements. No additional bonuses are payable.

## Corporate Purchase Card Expenditure

The total amount of expenditure by employees on Council corporate purchase cards was \$63,144.84 for the 2021/2022 financial year.

No Elected Members (including the Mayor) have access to a Council corporate purchase card.

## Legal Costs

A total of \$39,453.70 in legal costs was incurred across various Council Departments in the 2021/2022 financial year.

## Notice of Council and Statutory Meetings

Notices of all Council and Statutory meetings and agendas are available for public viewing:

- at all Council offices three days before each meeting
- on the Council website as soon as practicable [www.yorke.sa.gov.au](http://www.yorke.sa.gov.au)

## Freedom of Information

Council's Freedom of Information (FOI) Statement is reviewed and published on Council's website every 12 months, in accordance with the requirements of Section 9 (1a) of the Freedom of Information Act 1991.

The FOI Act serves to promote openness and transparency in governance and accountability and Council welcomes enquiries.

However, before applying please check Council's website or contact

Council directly, via phone on 08 8832 0000 or email [admin@yorke.sa.gov.au](mailto:admin@yorke.sa.gov.au), as many Council documents are available at no cost.

Under the FOI legislation, an application fee must be forwarded with the appropriately completed request form unless the applicant is granted an exemption.

Copies of any documents inspected, pursuant to a Freedom of Information request, will incur charges as set out in the Act.

Council received one Freedom of Information application in 2021/2022, compared to two the previous year.

## Tendering and Procurement

Council's Purchasing and Procurement Policy, and supporting procedures, have been developed pursuant to Section 49 of the Local Government Act 1999. Refer to P0058 Purchasing and Procurement Policy available for viewing on Council's Website [www.yorke.sa.gov.au](http://www.yorke.sa.gov.au).

## National Competition Policy

The National Competition Policy (NCP) supports economic reform from practices that restrained Australian markets and industries.

The NCP identifies various principles to encourage competitive markets that will enhance national productivity for the benefit of the community whilst eliminating any unfair advantages.

In relation to Local Government, the principles of competitive neutrality are designed to neutralise any net competitive advantage that a government or local government engaged in significant business activities would otherwise have, by virtue of its control by the government or local government, over private business operating in the same market.

Put simply, Council activities, such as operating caravan parks, must adhere to the same rules as private sector businesses.

Council's caravan parks follow the same planning and development processes.

Council conducts a market survey of all caravan park operations within the Council area on an annual basis.

Yorke Peninsula Council has a complaints mechanism in place and in 2021/2022 one complaint was received in regard to competitive neutrality.

A response to this complaint was provided, clarifying the method undertaken and confirming that there was no competitive advantage.





### Management Plans for Community Land

Community Land Management Plans guide the development and use of land pursuant to the requirement under Chapter 11 of the Local Government Act 1999, and to provide a community focus for the use and maintenance of these important land holdings.

All land has been identified and captured on a Community Land Register. During 2021/2022 Council had nil acquisitions and three disposals

### Road Disposals

Road disposals are the sale of unmade roads or road reserves, surplus to Council's requirements. In 2021/2022 this comprised:

- Glen Street, Maitland
- Section 114 Hundred of Tiparra, Arthurlton

- Portion Power Line Road, Port Vincent

### Council Registers, Codes and Policies

Council maintains a series of registers, codes and policies in accordance with the Local Government Act 1999 and the Local Government (Elections) Act 1999.

A list of documents available for public inspection is provided in Appendix 2.

### New Policies

The ongoing review of Council policies continues. As a result there was one new policy – PO182 Vital Records Policy, developed, with many others being updated to reflect changes to legislation, best practice and other requirements.

# Our People & Culture

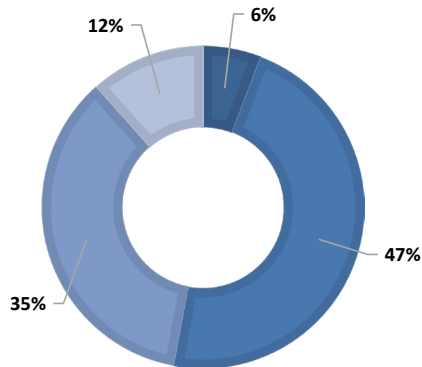
Our ability to deliver on our organisational goals relies on the skills of our people and the services that they provide.

Council staff strive to be innovative and creative individuals that aspire for excellence in everything they do.

As at 30 June 2022, Council employed 138 staff, with a full-time equivalent (FTE) of 116.54.

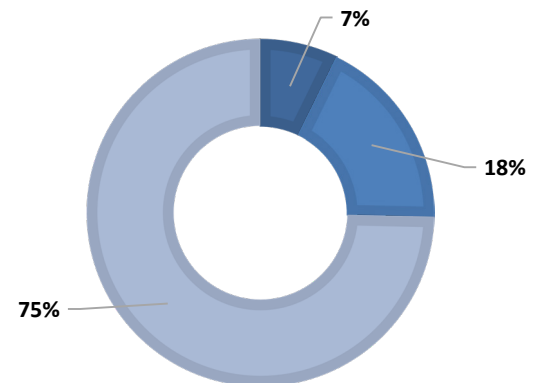
## STAFF EMPLOYED BY DEPARTMENT

■ Executive Services ■ Assets and Infrastructure Services  
■ Corporate and Community Services ■ Development Services

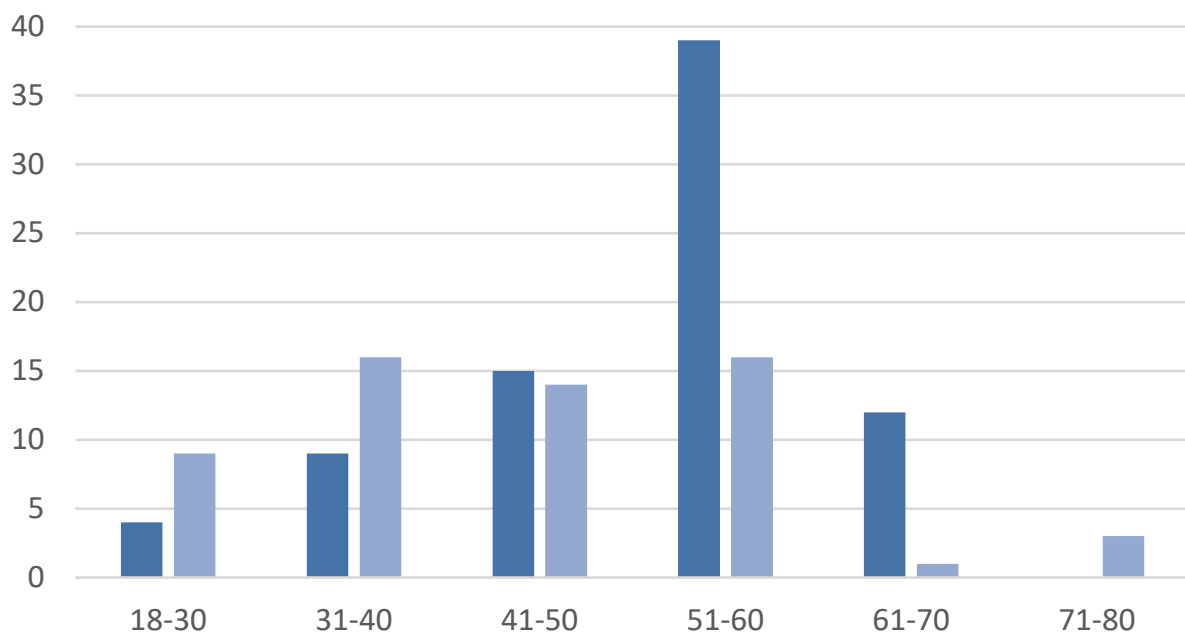


## STAFF PROFILE

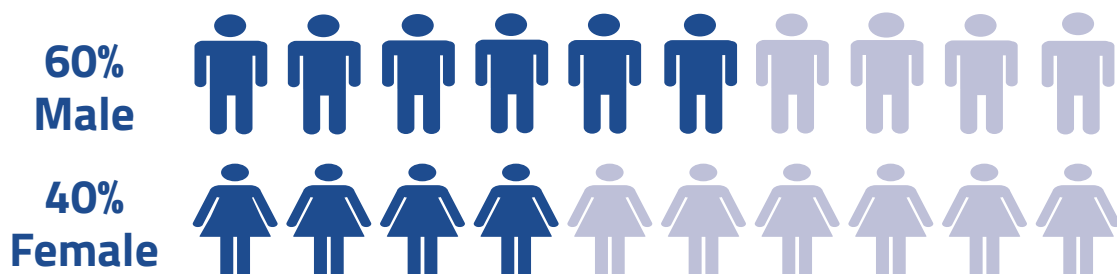
■ Casual Staff ■ Part-time Staff ■ Full Time Staff



## STAFF PROFILE



■ Age Range of Males ■ Age Range of Females



## Equal Employment Opportunity

Council is committed to equal employment opportunity practices and has policies and procedures in place to ensure transparent and equitable recruitment and fair staff management practices.

Training and awareness measures have been implemented to support Council's Fair Treatment Policy including Bullying and Harassment in the Workplace, Dealing with Workplace Conflict, Equal Employment Opportunities and Sexual Harassment in the Workplace.

## Corporate Health

Council continues to offer a number of programs and initiatives to support the health and wellbeing of our staff, including free flu vaccinations, health assessment and skin screenings, in partnership with the Local Government Association and Corporate Health Group.

## Remuneration

Many factors play a role in determining remuneration levels for Council professionals, including work value, job complexity and benchmarking against other Local Government entities.

This ensures remuneration levels for executives are appropriate, and Council is well placed to retain and attract professionals who have the skills to deliver value-for-money services to the community.

Salary levels for all staff are shown in the salaries register graph.

## Employee Travel (interstate and international travel)

The CEO attended the Australian Local Government Association 2022 National General Assembly in Canberra from 18 – 22 June 2022.

The total cost of attendance at this conference was \$2,749.74

(conference registration/flights/accommodation)

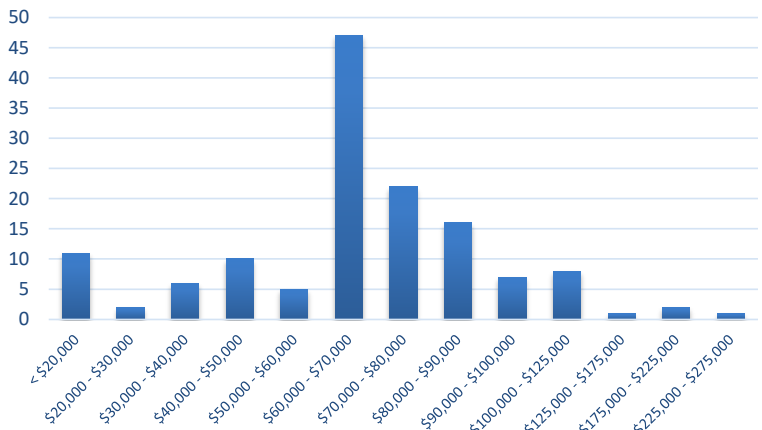
## Employee Gifts

One gift above the value of \$50 gift was received by an employee in the 2021/2022 financial year.

The gift was to the value of \$100 for a prepaid visa card, a prize from a virtual business card draw at the Virtual IPA Conference - 18 & 19 November 2021.

Approval for the employee to accept this prize was granted by the Manager Financial Services.

## SALARIES REGISTER



\*The amount above does not include superannuation guarantee payments.



Clerical Officers Kate Errington and Catherine Harris are here to help with all your customer service needs.

# Organisational Highlights

Local Government Councils deliver a wide and often complex range of services for the benefit of their local communities.

All services, projects and activities are aligned to achieving Council's Strategic Plan vision and goals, and are funded in accordance with Council's Long Term Financial Plan and Annual Business Plans.

This section provides an overview of Yorke Peninsula Council's key achievements for 2021/2022.



# Goal 1: Economically Prosperous Peninsula

Create an environment that encourages and supports a strong, diverse economy that attracts more businesses, residents and visitors. Success will mean revitalisation of our towns and retaining young, active and working future generations.



Minlaton Main Street

## Bush Camping

The total generated income from Council's 19 bush camping locations in the 2021/2022 financial year was \$331,493. This is an increase of over 32% on the previous year.

This increase is attributed to monitoring of the camp sites by Council's Rangers and the COVID-19 overseas and interstate travel restrictions, which in turn encouraged people to travel intrastate.

Upgrades to bush camping grounds were enabled by the Australian Government's Local Roads and Community Infrastructure Program Phase 2.

These included new toilets installed at both Goldsmith Beach and Wattle Point campgrounds, and new fencing installation at Parara campground.

Bush camping permits continue to be purchased online, via Council's website, Visitor Information Outlets or by contacting Council's customer service team.

Council Rangers regularly monitor the locations, including on weekends, to ensure users are paying to stay at the bush camping sites and educate campers about the requirement to purchase an online bush camping permit, and to ensure campers are complying with all other requirements.

During 2021/2022, Council's Rangers issued 61 expiation notices primarily for failure to obtain a permit to camp.

A further 13 expiation notices were issued to persons illegally camping on road reserves.

## Boat Ramps

Council owns and maintains 33 boat launching facilities, eight of which require a Boat Launch Permit or a daily ticket. In January 2022, Council introduced the EasyPark App as an alternative way to purchase a single launch permit electronically.

Regular patrols of the boat ramps show that only a very small percentage of users of the facilities do not have an appropriate permit/ticket to launch their boats.

For 2021/2022, 43 expiation notices were issued.

\$163,785 was generated from boat ramp permits or daily ticket machines during 2021/2022.



**\$331.4k**

generated income from  
Council's bush camping  
locations

**32%**

increase on the previous  
financial year



**\$163.8k**

generated from boat ramp  
permits or daily ticket  
machines

The Gap, Balgowan





Port Vincent Foreshore Caravan Park | Louise Biddell

## Caravan Parks

There are 21 caravan parks in the Yorke Peninsula Council area. Six are directly managed by Council (Black Point, Marion Bay, Point Turton, Port Rickaby, Port Vincent Foreshore and Yorketown).

Four are privately owned, three are leased by Council to private operators for a fixed rent and eight are leased by Council to Progress Associations for a percentage of the turnover or a "peppercorn lease".

These parks are commercial ventures and the revenue raised benefits the community at large in the case of Council and Progress Association managed parks.

2021/2022 has seen spectacular growth in caravan and camping based tourism on the peninsula, largely due to the travel restrictions from the COVID-19 pandemic with caravan parks experiencing record patronage and revenue, with up to 40% increase in certain cases.

This surge is anticipated to subside in the coming year(s) as access to intrastate and overseas travel reopens.

The positive economic impact of the caravan park business to the region is significant.

Most, if not all, contractors employed are local businesses and caravan park guests utilise retail and hospitality venues in the area.

Council continuously invests in the renewal and upgrade of Council managed parks.

Significant projects in 2021/2022 have included:

- Port Vincent - a new internal road
- Marion Bay - new solar lights
- Point Turton - a large outdoor TV
- Majority of parks - furniture replacement

With the push to replace Annual Site Licences with casual sites whenever a site becomes available, a number of site reinstatements have occurred, enabling a greater number of holidaymakers to visit the region.

A new laundry equipment contract has been negotiated resulting in substantial savings compared with the previous one.

New websites for all Council owned and operated caravan parks have been designed with a brand new look, corporate identity, easy online booking facilities and a wealth of tourism information.

These websites complement a targeted marketing and promotional campaign aimed at enticing visitors in the shoulder and off peak seasons.

## Leases and Licences

During 2021/2022 Council prepared and executed a total of 33 Agreements pursuant to Section 202 – Alienation of community land by lease or licence of the Local Government Act 1999.

Full details are provided within Appendix 2.

## Limited Liquor Licences

Throughout the year Council receives requests for limited liquor licences and/or extensions to existing liquor licences.

During 2021/2022, Council gave support to eight requests for a limited liquor licence.

## Revocation of Land

There was nil instances of revoking land in 2021/2022

## Rezoning

There was nil instances of rezoning land in 2021/2022.





Caravan Park Coordinator Muriel Scholz looks over the newly created Recreational Vehicle Strategy

Photo: Courtesy of YP Country Times

## Recreational Vehicle Strategy

Recreational Vehicles (RVs) tourism is a fast-growing sector of the tourist market in Australia.

Visitors making trips in RVs in Australia are estimated to have increased by approximately 78% over the last 10 years, from approximately 6 million visitors in 2009 to over 10.5 million visitors in 2019.

With tourism visitation escalating and the surge of people purchasing RVs and choosing to spend holidays in South Australia due to

the COVID-19 pandemic, demand for suitable locations for RVs has soared.

Accordingly, the Yorke Peninsula Council Recreational Vehicle Strategy was developed and adopted by Council.

The Strategy provides a strategic and coordinated approach to managing and providing services and facilities to meet the needs and requirements of the RV traveller market, while ensuring that other businesses, in particular commercial caravan parks, are not disadvantaged.

The strategy, explores the different options for accommodation of RVs and summarises the existing options available in the Yorke Peninsula Council region.

The economic benefits of attracting RVs need to be counterbalanced with the costs and human resources demands that will need to be borne by Council.

A copy of the Yorke Peninsula Council Recreational Vehicle Strategy 2022 can be viewed on Councils website at [www.yorke.sa.gov.au](http://www.yorke.sa.gov.au).

## Economic Development

Yorke Peninsula Council's increased focus on economic development took another leap forward in 2021/2022.

An internal reshuffle resulted in Council having a dedicated Economic Development and Business Sustainability section for the first time.

The biggest milestone in this area of focus was the implementation of Council's Economic Development and Tourism Strategy, which provides a blueprint to help Council achieve its goal of being Economically Prosperous.

Council's Business and Economic Development Officer spent six months researching and developing the Strategy in consultation with key stakeholders.

The Strategy was put out for public consultation in August 2021 and endorsed by Council in October 2021.

As the Strategy is comprehensive, with almost 100 objectives included, Council does not take the lead in every instance, sharing the responsibility with Yorke Peninsula Tourism, Regional Development Australia Yorke and Mid North and others.

Initiatives outlined in the Strategy were immediately acted upon, and a six-month review identified several items having already been achieved, or significant progress made.

Council also made major strides with its support of local businesses in 2021/2022 with the revitalisation of its Business Enhancement Program (BEP).

Council held business workshops during the year, with its inaugural

workshop focusing on grant funding opportunities including the BEP.

This program enabled Council to deliver grants to several local businesses for projects that would help not only those individual applicants but also the wider Yorke Peninsula economy.



### YORKE PENINSULA BUSINESS E-NEWS

No. 1- JUNE 2022

#### What's on?

##### Information session - Grant funding opportunities and assistance

On 4 April 2022, Council, in partnership with Yorke Peninsula Tourism and RDA Yorke and Mid North to host a business information event about grant funding opportunities and assistance. The event attracted 35 businesses attending in person or online.

The event received very positive feedback from participants. As per a participant: "The speakers were well informed, professional and able to pass on information. There was no waffle, once the event started it moved on at a good pace and each speaker gave their talk then the next speaker moved on with theirs. The speakers complimented each other with their level of expertise and ability to pass on information. The information was fantastic. For an individual to find this type of information for their business, would ordinarily be quite arduous."



##### Training session - Getting seriously social with Facebook and Instagram

Council improved its business communications with the introduction of the Yorke Peninsula Business e-News online newsletter, with the first edition being published in June 2022.

This coincided with the launch of a dedicated business section on Council's website.



Yorke Peninsula Economic and Tourism Development Advisor Tramy Ngo, Director of Corporate and Community Services Ben Thompson and Manager of Economic Development and Business Sustainability Nick Perry, Regional Development Australia Yorke and Mid North Economic Development Officer Jo-Anne Buchanan, former Yorke Peninsula Tourism manager Lucy O'Brien, Upper Spencer Gulf and Mid North Employment Facilitator Lisa Brock and Council Mayor Darren Braund at the inaugural business workshop which focussed on grant funding.

## Tourism

Yorke Peninsula Council continued providing a vast array of tourism services and promotional activities throughout 2021/2022.

Council supports the Yorke Peninsula Visitor Information Outlet (VIO) network, creates and distributes visitor information pamphlets, manages online tourism information and promotions, issues bush camping permits, provides phone and online visitor information and actively seeks out new tourism products and opportunities.

Tourism is the second largest economic driver for the Yorke Peninsula region, trailing only agriculture.

For the 2021 calendar year, Yorke Peninsula contributed \$280m to the South Australian visitor economy, which is 97% of the 2025 target of \$289m set in the 2025 Regional Visitor Strategy.

Tourism exploded on Yorke Peninsula during the 2021/2022 financial year. Yorke Peninsula Holiday Parks and Bush Camping have all experienced record visitation.

Total nights booked in Council's 19 Bush Campgrounds totalled 53,119 – an average of 145 bookings per night. That is an increase of more than 28% on the previous year, and almost 84% higher than the five-year average.

Council will continue to explore opportunities to improve its tourist product offering, with the vision of attracting an increased number of tourists to our region.

## Visitor Information Servicing

Council is focused on supporting the network of Visitor Information Outlets (VIOs) across the Peninsula by way of training, brochure development, supply and general guidance, and continues to service customer phone calls and emails during business hours.

Visitor information staff also contributed to the administration of bush camping permits and enquiries.

Walk the Yorke has remained a drawcard for the Yorke Peninsula, with map sales up on previous years.

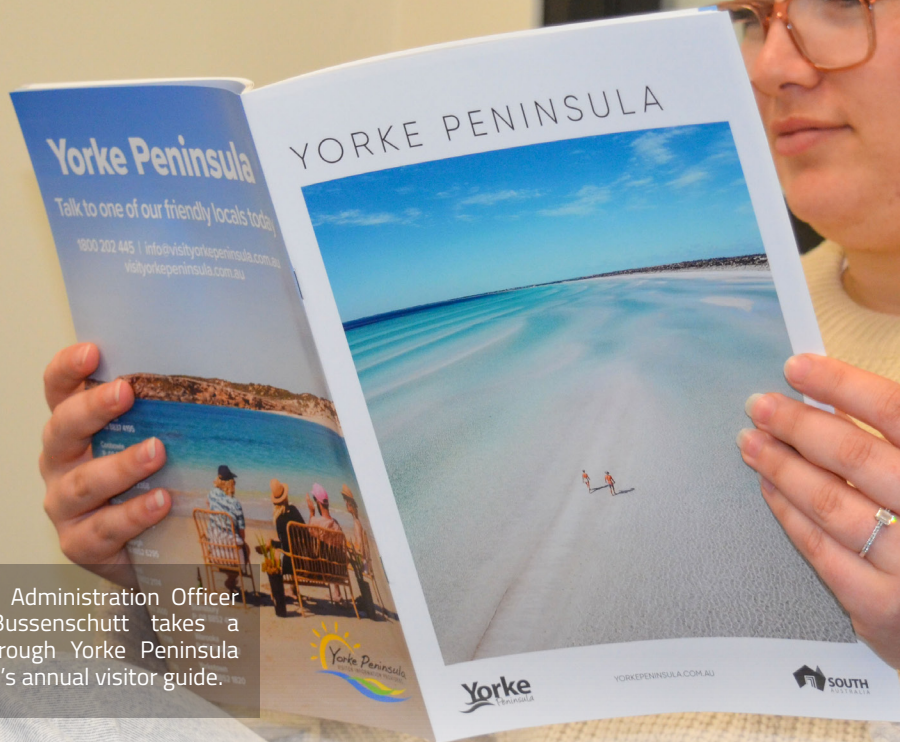
Visitor information staff worked with the Information Services team to develop an online form to allow customers easier purchasing options.

Promotion and development of the Southern Yorke Peninsula Water Art Trail and the Salt Lake Trail continued, with brochures of the two self-drive tours being designed and distributed.

Visitor information staff attended community events and tours as guest speakers to promote these attractions.

Yorke Peninsula Council





Training Administration Officer Beck Bussenschutt takes a look through Yorke Peninsula Tourism's annual visitor guide.

## 2021-22 Yorke Peninsula Tourism Activities

Yorke Peninsula Tourism (YPT) is the region's peak tourism body, funded by Yorke Peninsula, Copper Coast and Barunga West Councils, as well as the South Australian Tourism Commission.

YPT is responsible for encouraging investment and growth in tourism, attracting people to the region and marketing Yorke Peninsula as a premier holiday destination.

Representatives frequently meet with government and industry stakeholders, attend conferences and other events, manage social media channels and the [www.yorkepeninsula.com.au](http://www.yorkepeninsula.com.au) website, and issue media and marketing materials among other tasks.

It was a big year for YPT, as the organisation said goodbye to its long-time Manager, Brooke Liebelt.

Key projects for YPT in 2021/2022 have included:

- A website audit of [www.yorkepeninsula.com.au](http://www.yorkepeninsula.com.au).
- Delivery of the Yorke Peninsula Visitor Guide across Yorke Peninsula.
- Prioritising business grant-writing assistance, particularly

for start-ups.

- Assisting Legatus with an Accessible Tourism Forum in the lead up to the event held on 7-8 July 2022.
- Assisting the Department of Premier and Cabinet with the Wardang Island Tourism Master Plan and the co-creation of sustainable visitor experiences. This work included determining infrastructure needs in partnership with the Narungga community, and a family to Wardang Island on 3 April 2022.
- Exploring cross-regional opportunities between Yorke Peninsula and the Clare Valley.
- Coordinating activities for the FY21/22 South Australian Tourism Commission co-operative marketing fund, including a winter photoshoot and digital/social media marketing sessions for each council region.
- A thorough review of the YPT Strategic Action Plan. YPT has engaged Tourism eSchool for this important project, which has included three workshops with community/industry, three more with councils and one with the YPT board. More than 60 attendees gave input across three council regions.

## Southern Yorke Peninsula Water Tower Art Trail and National Silver Award

The Southern Yorke Peninsula Water Tower Mural Trail wasted no time in becoming nationally recognised.

Council supported Port Vincent Progress Association in coordinating an official opening of the trail in late September 2021.

Dignitaries including Federal Member for Grey Rowan Ramsey, State Member for Narungga Fraser Ellis, Mayor Darren Braund, Elected Members, CEO Andrew Cameron, Senior Management staff and SA Water representatives joined Progress Association members and a large crowd of supporters at the official opening event.

The crowd stood before the impressive Port Vincent mural, and at the conclusion of official proceedings, were encouraged to proceed from there to the other four murals on the trail located at Coobowie, Edithburgh, Stansbury and Yorketown.

Council nominated the trail in the Best Rural Art category of the Australian Street Art awards and took home silver during a Covid-friendly online ceremony in early March 2022.

This placed the trail second among all rural art displays across the country, runner-up to the "Horsepower Highway", a 75-kilometre long

collection of tractors and associated works.

Even more importantly, the trail has proven to be a popular tourist attraction for the region.

The success of the initiative, from both a recognition and visitation perspective, has created widespread positive publicity for Yorke Peninsula.

The Port Vincent mural was funded by Port Vincent Progress Association, the Foundation for Rural and Regional Renewal and SA Water's Community Partnership Program. This particular project was managed by the Port Vincent Progress Association with support from Council.

The Coobowie, Edithburgh, Stansbury and Yorketown murals were project managed directly by Council and funded thanks to the Regional Tourism Bushfire Recovery Grant program and contributions from each town's Progress Association.

Council has approved two additional murals to be added to the trail, on SA Water tanks at Minlacowie and Wool Bay, to be funded through the Local Roads and Community Infrastructure Programme Phase 3.

Furthermore, Council is working with landholders to improve the visitor experience to the towers/tanks, so stay tuned.



## Towering project officially launched

MODEL... Toby Jansen, of Port Vincent, celebrates the official launch of the SYP Water Tower Mural Trail in front of the town's contribution to the project. Toby's likeness was used for the painting of a boy fishing on the tower's side. PHOTO: Nigel Parsons

MORE PAGE 4



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www.yorke.sa.gov.au

From page 1

## Mural trail launched

Nigel Parsons  
JOURNALIST

AN enthusiastic crowd attended the official opening of the SYP Water Tower Mural Trail at Port Vincent on Saturday, October 9.

Representatives from SA Water, Trevor Kobelt and Aria Espira joined federal Member for Grey Rowan Ramsey, state Member for Narungga Fraser Ellis and Yorke Peninsula Council mayor Darren Braund for the official ribbon cutting party.

The Port Vincent water tower's mural art displays an historical story of First Peoples' connection to the land, leading to present day agriculture and natural beauty.

Water tower mural committee member Julie Adams was over the moon all the hard work by committee people, artists, and others had become reality. "We had a stall at gala day and we had some photos of different things that had been done and we asked the community to put down what they'd like... we got 500 responses," she said.

"The majority wanted an historical context."

The Port Vincent mural was the first project started, after the progress association received \$54,000 through the federal government's Rural and Regional Renewal's Tackling Tough Times Together pro-

gram in June 2020.

Yorke Peninsula Council then partnered with Yorke Peninsula Tourism and the Coobowie, Edithburgh, Stansbury and Yorketown Progress Associations to complete the trail.

They won funding for the trail through the National Bushfire Recovery Agency's Regional Tourism Bushfire Recovery Grant program.

SA Water general manager customers, strategy and innovation Anna Jackson said she was pleased to see the completion of the project.

"Our water tanks and towers play important roles in providing clean, safe drinking water, and beyond this functional purpose are also seen by many locals and travellers visiting Yorke Peninsula," she said.

"We have watched eagerly throughout the year as these amazing artworks were brought to life, and the trail is a terrific community asset for everyone to enjoy."

**OFFICIALLY OPEN...** SA Water's Aria Espira, federal Member for Grey Rowan Ramsey, state Member for Narungga Fraser Ellis, SA Water's Trevor Kobelt and Yorke Peninsula Council mayor Darren Braund officially open the SYP Water Tower Mural Trail.





Yorke town | AdBe Photography

### **Yorke Peninsula Salt Lake Trail**

The concept of a Yorke Peninsula Salt Lake Trail tourist attraction was first proposed in March 2019.

A committee with representatives from Yorketown Progress Association and Yorke Peninsula Council was formed to further develop the proposal.

In November 2019, a bushfire ravaged the area between Yorketown and Edithburgh, which included areas that were part of the proposed Salt Lake Trail.

Soon after, grant funding became available which was aimed at helping the community recover from the bushfire event by promoting tourism and local pride – the Salt Lake Trail was considered a perfect fit.

Designs were developed for the trail network. Signage and brochures were designed by Council staff following consultation with the Yorketown Progress Association.

Several self-guided tour options were created, ranging from short trips to hour-long adventures.

The Yorke Peninsula Salt Lake Trail was officially opened to the public on 15 November 2021, marked by a morning tea and a speech from Mayor Darren Braund.

The trail was instantly popular, with many tourists and vans observed in the parking lot.

Posts on visitor social media channels (most notably Instagram) have brought national attention to the trails.

The Yorketown Historical Society invited Yorke Peninsula Council's Visitor Information Servicing Officer to present to its members about the trail, as well as join a bus tour of the Salt Lake Trail, organised by SYP Community Hub.

The tour was greeted with enthusiasm by attendees, who originated from different southern Yorke Peninsula towns.

Many expressed confidence in sharing the trail with their visiting friends and family.

The next stage of the Salt Lake Trail is underway, with designs for a platform extending out onto the Pink Lake being completed.

# Goal 2: Community Connected Through Infrastructure

Maintain and expand the connectivity of our community through a sustainable road network and planning for the necessary infrastructure that allows our multi-generational community to learn, work and live here.



Operations Coordinator Nick Hoskin and Director Assets and Infrastructure Services Andre Kompler discuss the progress of the Minlaton Air Strip with one of the contractors (centre)

## Access Advisory Working Party

The function of the Access Advisory Working Party is to provide accessibility for people with a disability to public spaces and buildings, and decrease barriers for engaging in community life.

The Access Advisory Working Party comprises a member from each Progress Association, two Elected Members and Council staff.

Annually, Council contributes \$25,000 towards improving access throughout the Council area.

Projects committed and completed during 2021/2022 include:

- Installation of an access ramp at Emeu Street, Port Clinton.
- Contribution to Ardrossan Progress Association for the purchase of a disabled accessible chair and table setting installed at the foreshore playground, Ardrossan.
- Contribution to the Catholic Arch Dioceses for the installation of an access ramp to the Church building, Ardrossan.
- Installation of an access ramp to improve accessibility to the Memorial Garden, Curramulka.
- Installation of an access path from Bridge Road to Park Terrace, Ardrossan.
- Upgrade of the access ramp on the corner of Young Street and Stansbury Road, Yorketown.
- Installation of handrails to the internal access ramp, SYP Community Hub
- Contribution to James Well & Rogues Point Progress Association for the purchase of two disabled accessible table and chair settings located on the foreshore precinct and the Community Centre, James Well/Rogues Point.

## Asset Management

### Network Level Heavy Vehicle Route Assessment and Risk Analysis

Council engaged HDS Australia to undertake Stage Two of the Network Level Heavy Vehicle Route Assessment and Risk Analysis for approximately 2,400km of the unsealed road network.

HDS undertook the assessment of Council's sealed roads and High and Medium Use sheeted roads in 2019 (Stage One).

The assessment identified the suitability of the use of 26m B Double configurations on Council's road network, and provides every road with a risk rating from Very High Risk to Low Risk.

The data provided will be used in managing the use of heavy vehicles on the network going forward.

### Traffic Counters

Traffic counters are being installed regularly around the district to capture data including number of vehicles per day, types of vehicles, and speed.

This data will be used when reviewing the category of each road in future revisions of the Transport Asset Management Plan (TAMP).

### Stormwater Infrastructure Inspections

CCTV inspection and GPS plotting of Community Wastewater Management System (CWMS) and stormwater infrastructure was undertaken in Port Vincent and Stansbury.

The inspection work provided a condition report on these assets, confirmed pipe sizes for future planning, and enabled staff to address several problem areas where blockages have occurred.

## Infrastructure Projects

Council operates 18 CWMS and four water schemes that are situated in townships and holiday settlements throughout the district.

In 2021/2022 Council endorsed expenditure of \$203,297 on a range of renewal and replacement activities, including:

- Hogarth Street, Ardrossan pump station switchboard and valving upgrade.
- Yorketown pump station valve replacements.
- Port Victoria Jetty pump station pump replacement.
- Stansbury pump station switchboard upgrade.
- Black Point wastewater treatment plant waste pump replacement.
- Chinaman Wells wastewater treatment plant aerator replacement.
- Chinaman Wells pump station valve replacement.
- Port Vincent Caravan Park pump station switchboard upgrade.
- Renewing the gravity drain network connected to the Maitland CWMS.
- Marion Bay Desalination Plant water analyser upgrade.

## Road Infrastructure

Council invests heavily in the maintenance and renewal of the approximately 3,890 kilometres (sealed and unsealed) road network.

Council applies the principles contained within its Transport Asset Management Plan (TAMP), to ensure that road segment renewals identified within the TAMP are programmed for reconstruction and other maintenance activities in a timely manner.

In 2021/2022 Council's capital expenditure on road related activities was \$8m.

These activities included sealed road reseals, unsealed road construction, and patch sheeting.

Further details on the key transportation capital works projects undertaken throughout 2021/2022 is available under the 'Annual Business Plan Performance' section on pages 55-58.

### Other Road Related Activities

The current patrol grading model applied by Council (four sectors with two operators working three 12-hour shifts per week) ensures that the unsealed road network is maintained at a serviceable level throughout the district.

The frequency of grades is determined by the road category, as identified within the Transport Asset Management Plan (TAMP) and natural elements.

An online patrol grading map is available for community use via Council's website. This map shows when a road was last graded, if the road is scheduled to be graded in the next two weeks, and the road category.

Other road related activities undertaken by Council include street sweeping and jetpatching upon the sealed road network.

## Swimming Pools

Council has five outdoor swimming pools and two outdoor toddler wading pools, associated with tourist accommodation, and one indoor swimming pool utilised for children's swimming lessons, that are monitored during the summer season to ensure good standards of hygiene and disinfection are maintained.

### Local Roads and Community Infrastructure Program - Phases One, Two and Three

The Local Roads and Community Infrastructure Program has seen the Australian Government allocate funds to local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic.

Council received a total of \$1.8m in funding for Phases One and Two of the program, with all works being completed at 30 June 2022.

A further \$1.8m of funding has been allocated for Phase Three of the program, with projects to be delivered by 30 June 2023.

Phase One projects completed were:

- Installation of viewing platform at South Beach, Balgowan.
- Drainage upgrades at intersection of Elizabeth Street and Robert Street, Maitland.
- Installation of picnic shelter at Minlagawi Gum Flat Reserve.
- Walking trail realignment at Rowe Terrace, Ardrossan.
- Car park upgrade at Ardrossan community facility.
- Water standpipe upgrade, Pine Point.
- Upgrade to tourist information at Federation Park rest stop.

- Refreshing of various council shelters and structures.
- Walk the Yorke walking trail upgrades.
- Coastal access management strategy projects.
- Drainage upgrades at various sites.
- Road patch sheeting works to Didlyamulka Road and James Well Road.

Phase Two projects completed were:

- Water standpipe upgrade, Warooka.
- Road patch sheeting works to Bussenschutt Road and Moorowie Station Road.
- Improvements to the Marion Bay Desalinisation Plant.
- Continuation of coastal access management strategy projects.
- Walk the Yorke walking trail upgrades.
- Drainage upgrades at various sites.
- Installation of Water Supply Storage Tanks at Black Point.
- Maintenance works to the Minlaton Town Hall.
- Maintenance works to the Stansbury Institute.

### Audit Unmade Public Roads

Council has an extensive network of public roads, many of which are unmade. Unmade public roads are surveyed public roads, owned by the community that were set aside for future transport needs. With the development of powered vehicles and large farms, many of the road corridors are not required and used by adjacent land owners for cropping and grazing purposes.

The Local Government Act 1999, section 222 (1) requires that a person must not use a public road for business purposes unless authorised to do so by a permit.

Council staff analysed our unmade road network via Council's mapping system to identify unmade roads that appeared occupied for business purposes.

Information collected included some 300 plus photo snips, measurements of unmade roads, Asset ID and adjoining land owner details.

Approximately 240 surveys were distributed to current permit holders and other affected land owners who appeared to be occupying unmade roads for business purposes.

### Audit Stone & Water Reserves

Council has care and control of some 50 or more stone and water reserves that were traditionally used to raise rubble to build roads or contained bores or wells for domestic or stock water supplies.

A small number of stone reserves are used for cropping or grazing for a small fee, whilst others are occupied without a lease or fee arrangement.

Pursuant to the Local Government Act 1999, Section 200 – Use of community land for business purpose, a person must not use community land for a business purpose unless the use is approved by the Council.

Council staff analysed approximately 280 reserves in Council's Community land register to identify reserves that appeared occupied for business purposes. Information collected included parcel details, identification maps, aerial photos and land use.

Approximately 30 surveys were distributed to adjoining land owners to stone and water reserves.

The information collected from both audits will assist Council staff and Elected Members to gain a better understanding into our road network, our Community land reserves and how they are utilised by land owners.

# Goal 3: Valued and Restored Environment

Be an investor, activator and custodian of our spectacular coastline and pristine environment. We will promote sustainable development and encourage the conservation of water, energy and the natural environment and minimise waste.



Enjoying the scenery at The Great Gum Flat Adventure are Max Kneebone, Jack McWaters, Tom McWaters, Billy Kneebone and Sophie Glazbrook

## Coastal Management Strategy

Council endorsed its Coastal Management Strategy (Strategy) in May 2022.

The Strategy provides community-supported directions and actions for coastal open space (either owned by or under the care, control and management of Council), providing guidance on the most appropriate ways to enhance opportunities for coastal access and recreation, in balance with landscape, heritage and biodiversity protection.

It guides Council and other land managers/stakeholders by developing a framework for the management of coastal Council land.

Many recommendations of the Strategy have been delivered due to an allocation of funding from the Local Roads and Community Infrastructure Program, including the installation of:

- dutch ladders
- fencing and stiles
- access management bollards and boulders
- staircases
- gravel car parks and access ways
- bush camp toilets

To support delivery of the Strategy, Council is working with Landscape SA Northern and Yorke to undertake weed control and revegetation, with funding from the State

Government's Landscape Priorities Fund.

## Fire Prevention

Council is part of the Yorke Peninsula Fire Ban District. The Fire Danger Season (FDS) commenced on 1 November 2021 (2 weeks earlier than the traditional starting date) and concluded 30 April 2022.

Fuel reduction notices were issued from September 2021 to protect properties from fire and to reduce the likelihood of an outbreak or spread of a fire on the land.

From time to time, it has been necessary for Council to engage contractors to reduce the fuel levels, as stipulated in the notice, and landowners were subsequently invoiced for the work.

1,048 fuel reduction notices were sent out to landholders to reduce the fire hazard on their properties.

A further inspection revealed that 112 landholders had not complied with the fuel reduction notice and were subsequently sent a further letter to reduce the fuel loads within 7 days as per the notice or Council will arrange the works to be carried out.

54 Expiation Notices were issued to property owners who did not take appropriate action to reduce the fuel loads on their land.

Council engaged the services of a contractor to mow 20 properties as a result of non-compliance.

During 2021/2022, Council issued 52 Schedule 9 permits pursuant to the Fire and Emergency Services Act during the FDS for

farmers to burn off their land in preparation for the following season.

The online Burn-off Notification system is continuing to be extremely well received by our community.

Local farmers use the live data to monitor fires in the area as do the general public. All proposed burn-offs are pin pointed on a map on Council's website which can be viewed by the public and emergency services.

The local Country Fire Service (CFS) brigades and SAPOL also regularly used the data to ascertain if a proposed burn was occurring in the vicinity.

This season there were only about 90 burn-offs validated, about half as many as the previous year.

There were no major fire incidents in the district during 2021/2022. Council has worked with the CFS Community Education Officer and run several educational sessions to help people prepare themselves and their property for a fire.

A prescribed burn undertaken by the Department of Environment and Water occurred in Marion Bay in April 2022, to create a fuel reduced area to limit the spread and impact of bushfire toward Marion Bay from the west.

Fuel loads in the area were very high to extreme and the consequence of a bushfire would have been devastating.

The fuel reduction burn off was carried out very successfully.

Environment Officer Letitia Dahlhelm said the Coastal Management Strategy guide Council and other land managers/stakeholders by developing a framework for the management of coastal Council land.

Wauraltee Beach | Sonny Coombs





Ian and Cheryl Bishop chat with Kev and daughter Kirene Newchurch at the Narungga Cultural Day

Narungga Cultural Day | Letitia Dahl-helm

## Minlagawi Gum Flat Restoration Project

Council was successful in receiving a Grassroots Grant from Landscape SA Northern and Yorke, to implement the Minlagawi Gum Flat Management Plan (Plan) on behalf of a stakeholder committee, for the reserve located adjacent to Minlaton.

The aim of this Plan is to allow stakeholders to undertake restoration and educational activities in a coordinated manner, and by working together as a community, increase community engagement at Minlagawi Gum Flat by protecting, restoring and enhancing Narungga (traditionally spelled Nharangga) cultural values, and the environmental, agricultural, aesthetic and recreational values, of the Minlagawi Gum Flat Reserve.

The stakeholder committee consists of the Narungga Nations Aboriginal Corporation, Nharangga Aboriginal Progress Association, Narungga agencies/groups and community members, Minlaton and District Progress Association, schools (Prince Alfred College, Minlaton District Early Learning Centre, Minlaton District School), SYP Landcare, Minlaton Tidy Towns, Landscape SA Northern and Yorke, community members, and farmers.

The Grassroots Grant funded the following actions of the Plan:

- Removal of the declared weed Swamp Oak around patches of the important River Red Gums.
- Delivery of a Bush Care Workshop by Trees For Life, followed by a Propagation Workshop delivered by Gum Flat Native Plants.
- Delivery of the Narungga Cultural Day.

Prince Alfred College (PAC) and SYP Landcare continue to be proactive in environmental restoration activities. SYP Landcare provide support to PAC on their Council-supported working bee days. Consisting of one day per term, the Minlaton District Early Learning Centre also join in on the day, engaging in nature play learning, supported by PAC students.

Other stakeholders provide a guest speaker, rounding out a successful day of restoration works, learning, and coming together as a community.

## Narungga Cultural Day

More than 130 people attended the inaugural Narungga Cultural Day

on Sunday, 22 May 2022.

Council was proud to partner with Narungga Nations Aboriginal Corporation and Nharangga Aboriginal Progress Association (NAPA) to deliver the day, with funding support from Landscape SA Northern and Yorke's Grassroots Grant program.

The free event was a chance to visit the Minlagawi Gum Flat Reserve, and learn about traditional science, knowledge, skills, culture, and caring for Country.

Narungga Elders and people hosted guided walks for community members to learn about the wells, scar trees, tools, string and net making, cultural burning, storytelling, and bush tucker.

The event also included a Welcome to Country in Narungga and English, a guided walk and a smoking ceremony. In addition there was:

- NAPA language resources
- kangaroo tacos provided by Newchurch Horticulture
- totem art
- a traditional dance workshop, culminating in a performance

There was a focus on what Minlagawi Gum Flat looked like, time scale of Narungga connection to Country, importance of Country to Narungga, and Narungga skills and adaptation.

Minlagawi holds particular cultural significance as the meeting place between the Warri (west) people of the wildu (eagle) totem, the Windara (east) people of the garrdi (emu) totem and the Dhillba (south) people of the widhadha (shark) totem.

## National Tree Day

Due to restrictions associated with the COVID-19 pandemic, National Tree Day was not delivered in 2021/2022.

However, Council did support St Columba's Memorial School to undertake a planting at Lake Fowler, near Yorketown, when restrictions permitted.

The vegetation on the Council reserve at Lake Fowler was destroyed during the Black Summer Yorketown bushfire in late 2019.

The large burnt out pine trees were removed, and the space was replanted with indigenous species.

## 2021-2022 Complaints and Expiations

Complaints of local nuisance	25
Complaints of littering	58
Litter offences expiated	5
Abatement Notices	2
Prosecutions	0
Civic penalties negotiated	0
Civil penalties court applications	0

## Waste Management

Council (via contractors) continues to provide a kerbside waste and recycling collection service and transfer station outlets for waste and recycling material.

Collection of green waste also forms part of the kerbside waste and recycling collection service contract, with townships serviced on a monthly basis.

In 2021/2022 approximately 5,483.48 tonnes of mixed waste was collected, with an estimated 1,155.71 tonnes (21%) of recyclable material diverted from landfill.

During this period approximately 1,135.68 tonnes of green waste was collected and processed, with material being used by Council for rehabilitation purposes, as well as being provided to community groups for community projects.

## Breakdown of Waste Collection (tonnes)

General Waste	3,192.09
Recycling	1,155.71
Green Waste	1,135.68

## Breakdown of Collection at Transfer Stations (tonnes)

Domestic and General	450.10
Construction and Demolition	91.25
Green	131.05
Asbestos	6.20

## Waste Control Systems

Council undertakes assessment of wastewater applications and inspects the installation of these approved systems.

Such applications cover:

- Local sewer schemes.
- Common wastewater management schemes.
- On-site disposal via septic/aerobic tank and soakage/irrigation area.
- On-site disposal incorporating pressure dosed soakage beds, these can be particularly useful for small blocks and difficult sites.
- Off-site disposal of effluent via a holding tank for properties within 100m of the high water mark (sensitive coastal zone) – holding tanks are not allowed for new developments and are only considered for particular locations.

## Nuisance and Litter Complaints and Offences

Councils are the principal authority in dealing with the Local Nuisance and Litter Control Act 2016 (Act).

The Act supports and enhances local amenity values by making specified matters such as noise and odour Council issues.

Generally, Council will become involved if an issue within the community (e.g. between neighbours) cannot be resolved.

A local nuisance is described in the Act as being any adverse impact on the amenity value of an area, which unreasonably interferes with, or is likely to unreasonably interfere with, the enjoyment of that area by people in that area.

A person's activities should not unreasonably interfere with the well-being or enjoyment of an area by others.

This includes not only the indoor and outdoor spaces of a person's own property but public and community areas such as parks, other places of public recreation, and commercial precincts.

The depositing of litter is also contained within this legislation.

## Garage Sale Trail

Council continued its involvement with the national Garage Sale Trail initiative, allowing for local sales to be held both online and in the traditional format.

The Garage Sale Trail encourages people to participate in the circular economy by buying and selling pre-loved goods instead of sending them to landfill.

After the previous event was held online only due to COVID-19, the 2021 sale was Yorke Peninsula's biggest yet, with approximately 40 stalls across 10 locations on the weekends of 13-14 and 20-21 November 2021.



# Goal 4: Community Engaged and Supported

Continually seek innovative ways to engage and support our community and improve the quality of life on the Peninsula. Council will continue to work in partnership with Progress Associations and other key stakeholders to achieve this goal.



YorKON was held during the April 2022 school holidays, and provided around 400 community members with the unique opportunity to engage in a fun, free and family friendly social games event, including free play computer and retro games, workshops, tournaments, table top games and creative activities.

## Animal Management

Council's Animal Management Plan aims to encourage responsible pet ownership, where people and pets integrate safely and harmoniously within the community.

The Plan also recognises that companion animals are part of the community, contributing to quality of life.

Council is committed to ensuring that the needs of animals and their owners are accommodated while recognising the different needs of all members of the community and meeting legislative requirements.

As of 1 July 2021, all cats are required to be registered in a similar way that dogs are registered.

To encourage cat owners to microchip and desex their cats, free registration applies to cats that are both desexed and microchipped.

Cat owners have been encouraged to enter their cats into Dogs and Cats Online (DACO), (state dog and cat register) so that if their cat is

detained, it can be returned to its owner.

Council currently has 478 cats registered in DACO.

Fees to register cats, only apply to cats that are not both desexed and microchipped.

This year Council encouraged the registering of cats in DACO, but did not actively pursue outstanding fees for cat registration.

In 2021/2022, \$430 was generated as income from cat registration.

Council received 3,267 dog registrations in 2021/2022, generating an income of \$103,979.

All monies received from dog registrations is expended in the administration and enforcement of the provisions of the Dog and Cat Management Act relating to dogs and cats.

The majority of cat complaints received by Council relate to feral/un-owned cats.





Australia Day Award winners Debbie Schwartz and Kevin Betterman (centre) with Councillor Richard Carruthers and Mayor Darren Braund.

Photo Courtesy of YP Country Times

### **Australia Day and Citizen of the Year Awards**

Unfortunately, this year Council's Australia Day 2022 event was cancelled due to COVID-19 restrictions and illness.

The following highly deserving Australia Day Award recipients were announced.

#### **Community Group or Event of the Year – Yorketown Playgroup Family Fun Day**

The Yorketown Playgroup Family Fun Day was held for members of the community to connect after the 2019 Yorketown fire and COVID-19 pandemic. The day aimed to connect families and provide a space for support. It featured music by Stacey Searle, face painting, art with Little Collies, CFS truck tours, sensory activities and more. Part of the celebration also included a mural by Aboriginal artist Cedric Varcoe at the front of the centre.

#### **Young Citizen of the Year – Madeleine Germein**

Madeleine Germein is a registered nurse and local business owner. Madeleine purchased a homewares and clothing store in 2019 and since then has seen significant growth. In 2021 Madeleine started a donation drive for the Rural and Remote Mental Health Service. As part of the initiative, donations were sought of items such as clothes, toiletries and stationery. Madeleine also created and delivered personal care packs tailored to the ages and genders of recipients. Through this, she raised significant awareness of the service.

#### **Citizen of the Year – Kevin Betterman**

Kevin Betterman of Ardrossan has been the driving force behind the Ardrossan Community and Men's Shed. Kevin was also instrumental in the formation of the Ardrossan Tidy Towns group and has been responsible for a number of successful grant applications. Kevin is a strong advocate for wellbeing and has organised annual health check-ups for men's shed members. Kevin recently secured a project for the men's shed which included creating offshore osprey nesting platforms. The project was part of the state government's recovery strategy for the endangered bird. Kevin is also heavily involved with

Meals on Wheels, and much more.

#### **Award for Active Citizenship – Debbie Schwartz**

Debbie Schwartz has been contributing to her community for 25 years, teaching and encouraging students to play musical instruments across the peninsula. Debbie has taught music and singing across YP which has also led to the formation of bands and choirs.

#### **Citizenship Ceremony**

Yorke Peninsula Council was delighted to conduct 12 new citizen ceremonies throughout the 2021/2022 year.

#### **Community Grants, Sponsorship and Donations**

Council remains committed to assisting community groups through a series of grants and support programs each year.

The Community Grants Scheme provides financial grants to community groups and not-for-profit organisations to participate in and contribute to the community, by funding projects, programs and activities relating to recreation, culture, environmental, community, social development and welfare.

In 2021/2022, the Community Grants Program allocated a total of \$102,839.11 in funding to 33 community groups for projects that contributed to improving facilities and services as well as providing benefits to residents.

A detailed list of all funding recipients is provided in Appendix 2.

Council also provides a small amount of discretionary funding for sponsorships and donations. In 2021/2022, Council provided almost \$22,000 in discretionary funding which included sponsorship for events such as the Yorke Classic and Berry Bay Surf Jam surfing competitions, the Maitland Music and Arts Club production, and the Senior Supa Series Bowls tournament in Ardrossan.

Donations included in-kind and a modest financial contribution toward visitor brochures for the National Trust of South Australia Minlaton branch, and a small sum to local schools for end-of-year awards.



Sonya Rankine, who is a Narungga, Ngarrindjeri, Ngadjuri and Wirangu woman, was appointed as the Arts and Cultural Facilitator in January 2022.

## Arts and Cultural Facilitator

The Arts & Cultural Facilitator is a newly created role at the Yorke Peninsula Council in partnership with Country Arts SA – Creative Communities Partnership Program – and is a 2-year position.

Sonya Rankine who is a Narungga, Ngarrindjeri, Ngadjuri and Wirangu woman began the position on 24 January 2022.

The Arts and Cultural Facilitator position is to support and strengthen local community connectedness across all ages through social inclusion, cultural development, civic pride and community identity.

The key features of the role are to:

- Provide advice and support on funding and resources available to regional artists, groups and communities to realise their artistic and cultural ambitions.
- Facilitate activity that is responsive to the needs of First Nation Narungga people and community, other local First Nation artists, stakeholder groups, young and diverse people.
- Facilitate and create opportunities that build audiences and individual participation in the arts.
- Facilitate opportunities to build artistic capacity and capability across the arts sector.
- Actively take part in Country Arts SA and Yorke Peninsula Council working groups to accomplish strategic outcomes.
- Work collaboratively with Council staff to activate spaces and places.

- Work collaboratively with local tourism groups to assist in development and promotion of arts and cultural tourism.

Key projects undertaken so far:

- Wild Dog Exhibition & Installation involving:
  - Coordinating Narungga song and dance workshops at Point Pearce Aboriginal Community February–April 2022 – teaching songs in Narungga language and facilitating dance workshops.
  - Support team while filming on Nharangga Banggara (Narungga Country) – creation of Wild Dog Narungga film to be a part of the exhibition and installation.
  - Assisted with the exhibition launch at Tandanya National Aboriginal Cultural Institute – performance of song in Narungga language and public program panel member on cultural revival and maintenance.
- Minlagawi Cultural Day at Gum Flat, Minlaton on Sunday 22nd May 2022:
  - Organising Narungga artists to deliver art and cultural activities.
  - Organising Narungga artist market.
- Country Arts SA Grant Information sessions held in Warooka at Ballara Retreat, Maitland Town Hall, Kadina at the Copper Coast Art Gallery. The information sessions engaged with 25 artists and community members and have resulted so far in three successful grant applications from the Yorke Peninsula.

# Customer Service

Our customers are our community and when interacting with them, we are guided by certain legislative standards and requirements. We also have a commitment towards providing a positive experience to those we serve and the Customer Service Charter sets out the information and direction to our customers and staff on our service standards and feedback



## Business Enhancement Program

Council is committed to supporting economic growth and job creation and wants to make a positive impact on the local business environment and the local economy.

An amount of \$20k per financial year is allocated to Council's Business Enhancement Program, to support local businesses - both new and expanding.

The funding may be used for investment in new equipment or infrastructure, training or conference attendance, mentoring and networking opportunities, rent assistance, relocation costs etc.

Any proposal that will boost the local economy will be considered under this program.

The program includes not only financial grants but other means of assistance to bring business ideas to reality.

In 2021/2022, Council funded four Business Enhancement applications to the total value of \$10,050.

## Awards

Council is proud of the following outstanding achievements throughout 2021/2022.

Award	Category	Project	Date
Grey Nomad Awards	Best of the Best Caravan Park 2021	Point Turton Caravan Park	February 2022
Grey Nomad Awards	Best Grey Nomad Small Caravan Park 2021	Point Turton Caravan Park	February 2022
Australian Street Art Awards	Best Rural Art (silver)	SYP Water Tower Mural Trail	March 2022
LGA Scheme Awards	Risk Management Major Award	Strategic Coastal Risk Study	April 2022.

## Disability Access and Inclusion Plan

The Yorke Peninsula Regional Alliance Councils of Yorke Peninsula, Barunga West and Copper Coast adopted their Disability Access and Inclusion Plan (DAIP) 2020-2024 in November 2020, as required under Part 5, section 16 of the Disability Inclusion Act 2018 (SA).

Following community engagement, the DAIP was developed with valuable input from our communities and focuses on identifying regional priorities for disability access and inclusion in the region.

It also provides guidance for Council's four-year DAIP Action Plan 2020-2024, which is continuously monitored, updated and actioned.

Yorke Peninsula Council completed its first online survey in October 2021, as part of the legislative annual reporting requirements on the progress of the Inclusive SA and agency DAIPs.

As a result, Council was fortunate to be specifically mentioned in the Inclusive SA report, highlighting the achievements of Council's Leisure Options program.

Council has two members who represent the Legatus Group on the Disability Access and Inclusion Plan Community of Practice (CoP) 2022.

The purpose of the CoP is to support a collaborative approach to developing, progressing and reporting on DAIPs, but also help share ideas, problem solve, discuss best practices and innovative processes to ensure the DAIP development, progression and reporting is as successful as possible.

## Food Safety

Routine and follow up inspections of food businesses are regularly undertaken. Council uses the voluntary Food Safety Rating Scheme (Scores on Doors) developed by SA Health to guide food inspections. This provides a visual performance indicator, which helps provide measurable food safety goals for food business owners.

The score rating system also helps put importance on high risk areas of food handling with higher scores assigned to these areas.

Routine inspections seek to determine the knowledge and skill level of the persons involved in food preparation and sale, along with the general cleanliness and suitability of the premises.

It also provides advice and support to all food businesses, ensuring a continual improvement in the safety of food handling practices.

Council's Environmental Health Officer (EHO) deals with food complaints from the public, and any food recalls are brought to our attention and dealt with by Council.

Food safety training is available through Council for volunteer groups that may not be able to cover the cost of accredited training.

## Public Health

Council is committed to providing a safe environment for its residents and visitors to Yorke Peninsula.

This is done via consultation with the community, feedback provided to Council via Customer Requests and Accident Incident forms from the public.

Council continues to monitor, investigate and consider all risks to public health and action accordingly.

During 2021/2022, complaints were received concerning the risk from:

- Illegal wastewater discharge.
- Noise.
- Asbestos.
- Living conditions.
- Potential contamination.
- Failing effluent disposal systems.
- Pests.
- Water quality.
- Air pollution.
- Quality or safety of food for sale.
- Coronavirus (COVID-19).

## Legionella

Legionnaires' disease (Legionellosis) is a serious and sometimes fatal form of pneumonia caused by the bacteria Legionella.

In the Yorke Peninsula Council area three sites at which warm water systems are in place have been registered with Council and annual audit reports of the systems are received.

## Library Facilities

Council in partnership with the School Community libraries and Public Library Services of SA continue to provide public library access to the community.

Four school community libraries along with eight depot libraries ensure the community have access to library services.

To help raise awareness within our community, a digital literacy program featuring 'digital help drop-in' sessions was coordinated.

This was a great success and it is anticipated that similar program will be undertaken throughout 2022/2023.

## Youth

The Yorke Peninsula Alliance Regional Public Health Plan (Plan) recognises the leadership role that Council plays in developing and sustaining healthy communities.

Both the Plan and the Yorke Peninsula Council's Strategic Plan set out specific goals toward building stronger, healthier communities for all generations.

Youth and the aged, in particular, are identified as the demographics that require the greatest support.

Enormous benefits exist for communities that are prepared to capitalise on the resources offered by young people and Council values the youth population as a critical contributor.

Council continues to positively contribute to the wellbeing of young people and the broader community through events and other sustainable opportunities.

Despite the limitations that COVID-19 has placed upon our communities, Council has continued to build upon its successful partnerships with State and Federal Governments, Flinders University, local businesses and community organisations, to support the wellbeing of young people and the broader community.

## YorKON

After successful events in 2018 and 2019, COVID-19 sadly put a stop

to YorKON in 2020 and 2021.

But Council and its partners, new and old, brought the event back to the community bigger and better in 2022.

This successful event was held during the April 2022 school holidays, and provided around 400 community members with the unique opportunity to engage in a fun, free and family friendly social games event, including free play computer and retro games, workshops, tournaments, table top games and creative activities.

The Maitland Markets joined the event for the first time on the Saturday, treating attendees to a treasure trove of local art, produce, food, jewellery and crafts, while energy levels were kept high throughout the event with a delicious variety of food and beverages.

## Point Pearce Open Day

Council was proud to support the Point Pearce Community Open Day and positively contribute to the wellbeing of young people and their families through providing fun and engaging amusement activities, along with food and entertainment.

These inclusive community events offer a necessary and valuable social participation opportunity for all.

## SOS Yorkes

Council continues to support the valuable work of SOS Yorkes in delivering their message that suicide is preventable and the importance of identifying the signs and overcoming stigma.

## YP Regional Field Officer

The STARCLUB Field Officer (SFO) Program is a partnership between the South Australian Office for Recreation, Sport and Racing (State Government), regional councils (Yorke Peninsula Council) and local community organisations.

The program has supported the local community in all areas of sport and recreation.

Throughout 2021/2022, the SFO worked with sport and active recreation clubs and associations in the Yorke Peninsula region, to provide a regionally based sport and active recreation resource.

The SFO works with Council and the community to:

- Provide a vital and valued link between program stakeholders.
- Develop well managed and sustainable clubs.
- Build sporting organisations capacity to deliver quality programs.
- Ensure effective management and use of sport and recreation facilities.



## Yorke Peninsula Leisure Options

Council's Yorke Peninsula Leisure Options (YPLO) program provides diverse recreational and social opportunities for seniors and people with disabilities.

YPLO currently runs group sessions based at Minlaton and Yorketown with the provision of transport offered as part of the programs.

Having undergone significant changes as a result of the reforms to the National Disability Insurance Scheme (NDIS) and My Aged Care, YPLO is funded through two main sources, Commonwealth Home Support Program (CHSP) block funding and the provision of fee for service as a registered NDIS provider.

Supporting people over 65 years of age through CHSP or people with a disability and their carers with NDIS funded services, YPLO's main focus is to build capacity, improve social connections and opportunities with the provision of transport underpinning accessibility for our vast district.

The YPLO program is delivered with the assistance and support of 14 volunteers who contribute their time, knowledge, and skills to support the members who live within our local community.

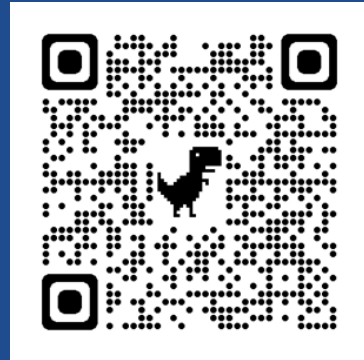
Members who are aged over 65 years are supported to have valued roles within the service, sharing their life skills through structured activities.

The inclusion of a Holiday FUN Program has been a success story with additional activities spanning across the school holidays incorporating centre-based activities, community inclusive excursions and propagating activities at YPLO's nursery situated in Yorketown.

## Keep up to date

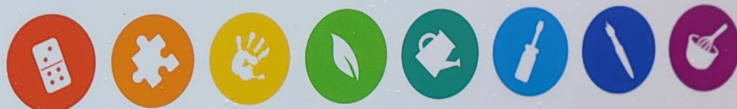
YPLO photos can be seen in more detail in YPLO's newsletters located on Yorke Peninsula Council's website at the following link: <https://yorke.sa.gov.au/community-services/council-supported-services/leisure-options/>

Keep updated throughout the year by following YPLO's Facebook page using your phone's camera and our QR code.



Yorke Peninsula Leisure Options program provides diverse recreational and social opportunities for seniors and people with disabilities.

## Yorke Peninsula Leisure Options



A Supported Workplace Environment  
YPLO Members Living with Disabilities

## Native Tree Propagation

Open most Fridays 11am - 2pm  
Please phone 0439 840 130 for enquiries



### YPLO services include:

- Arts & Craft - introducing artists and their styles to engage members connecting with new concepts and create artwork through their own vision, including a recycled bottle cap artwork inspired by Vincent Van Gough (October 2021). Our Arts program has regular guests, including counsellors from Relationships Australia SA who bring a range of therapeutic skills to the sessions to empower members to use their art as a way of finding calm.
- Wood Shed – providing opportunities for members to gain confidence in undertaking new tasks and grow their strengths and skills using various equipment, while understanding safe operating procedures and wearing personal protective equipment (July 2021). Items are made by the members with assistance at hand from staff and volunteers, who provide verbal guidance and stand-by support. The ability to use recycled material to create different projects throughout the year, and the use of social media, has greatly assisted with raising funds for the program to assist with replacement equipment and funding new material for personal projects for members.
- Living Skills – focussing on wellbeing, eating healthy options, technology and recognising individual strengths and teamwork. Members also learn about employable skills. The group were inspired by Our Voice SA's Gavin Burner (formerly from Minlaton) to advocate for their rights and be empowered within their community through inclusive participation (December 2021). The group participated in Gavin's podcast "From The Sea To The Outback" sharing stories about what activities they do living within the Southern Yorke Peninsula region.
- Cooking Group – Members are supported to try new recipes and refine old favourites, cooking a range of mains, desserts and tasty treats. As well as cooking skills, members learn skills that assist them to build capacity in the kitchen, including, handling knives responsibly, storing food and presenting a dish (July 2022).
- Fun and Games & Holiday FUN Program – empower members to have fun, build social connections and create positive emotional wellbeing through a range of indoor and outdoor activities. Members have loved experiencing fishing off of the jetties (April 2022) and learning through various science experiments.
- Tree Propagation – members learn a range of skills from propagating from seed, to splitting seedlings, to weeding and repotting. The team are working towards a sustainable nursery and diversifying stock through learning new propagating techniques. The nursery is open each Friday from 11am selling stock to the community, and coordinates an annual sale at the beginning of Winter each year. In April 2022 the group celebrated 20 years of operation (April 2022).
- YPLO Annual Trip and Excursions – YPLO took 15 members to Hahndorf for three fun filled days exploring some of the local attractions (December 2021). They stayed at the Hahndorf Discovery Park for two nights and attended the Our Voice SA conference held at the Hilton Hotel on the last day before returning home. YPLO members love their football which inspired staff to create a day excursion to the Variety SA Showdown Luncheon held at Adelaide Oval. Members had the opportunity to engage with former Adelaide Crows football player, Tony Modra, who enjoyed taking some time to join us for some photos (April 2022).
- Disability Royal Commission Workshop – YPLO was invited to assist with an art therapy based workshop to share with the Disability Royal Commission (DRC) what a "Good Life" looks like for people living with a disability who reside in remote areas. The workshop was run by Disability Advocacy Complaints Services SA and Relationships Australia SA who filmed the workshop and interviewed members about their artwork to create a report and documentary to be presented to the DRC (July 2022).



Yorke Peninsula Leisure Options' Wood Shed service provides opportunities for members to gain confidence in undertaking new tasks and grow their strengths and skills using various equipment, while understanding safe operating procedures and wearing personal protective equipment.

# Goal 5: Responsible Governance

Demonstrate leadership, improve service delivery and ensure its business is conducted in a compliant, transparent, accountable, sustainable and efficient way using technology as an enabler.



Executive Assistant to the CEO and Mayor Natalie McDonald reviews one of Council's many policies.

## External Grant Funding

Successfully obtaining grant funding is an important function for Council and provides a mechanism for delivering additional projects that would otherwise have to be sourced through additional rates or other revenue streams. Grant funding can be viewed in two components – regular (known) Federal and State funding and also competitive grants which involve writing winning submissions and successfully obtaining funding.

In 2021/2022 the Yorke Peninsula Council obtained a total of \$7.1m grant funding for operating and capital projects. A full breakdown of all grant funding received is provided in Appendix 2.

## Information Services

The Information Technology team continue to deliver and manage Council's information and communication technology infrastructure systems, applications and personal computing and communication devices. This also includes routine support, maintenance and risk mitigation. Staff have adapted well to utilising information technology and communication systems remotely.

The help desk support request system was enhanced to a more functional system that provides extra features and to aid the Information Technology staff in responsiveness and the ability to resolve support requests more efficiently. With the increase in cyber threats and malicious threat actors, additional security and risk management measure were implemented to protect systems and information.

A security audit and penetration testing was conducted with remediation being undertaken where required. Detection systems were improved and maintenance of associated devices occurred, to aid with ongoing protection of infrastructure and personal devices. Backup and disaster recovery systems were tested successfully.

Planning and work on the Enterprise Resource Planning (ERP) tool has commenced, with the digital strategy, roadmap and market approach having been developed. Work relating to the new ERP will continue into 2022/2023.

## Internal Review of Council Decisions

Council is committed to ensuring its customers are provided with an open, responsive and accountable process for reviewing grievances.

Council's Complaints Policy (PO147) adopts a three-tiered approach to categorising and managing complaints with the third tier being an internal review in accordance with the Internal Review of a Council Decision Policy (PO037).

Both policies are available on Council's website [www.yorke.sa.gov.au](http://www.yorke.sa.gov.au) or by contacting any Council office.

The Internal Review of a Council Decision Policy serves to provide a fair, consistent and structured process for Council's customers if they are dissatisfied with a previous decision made by Council (including Council employees or other persons acting on behalf of the Council), in accordance with the requirements under Section 270 of the Local Government Act 1999.

There were two requests for review received during the 2021/2022 financial year:

The first relates to a request for a review of decision not to name

and form an unmade Council road reserve, utilised by two property owners. A response was provided, confirming that all submissions made to the Council in relation to this ongoing matter had been duly considered, taken into account and responded to, along with the right to seek other forms of resolution explained.

The second relates to a complaint about the action Council took in response to animal related issues and permit conditions, which is currently under review.

## Managing Complaints

Council is committed to continually improving the service it provides and all feedback received is considered a mechanism for collecting information on Council's performance in the eyes of the community.

In many cases, feedback relates to a request for service (Customer Service Requests) or an expression of gratitude, however at times Council does receive complaints, which are managed in accordance with its Complaints Policy (PO147). A copy of this policy is available on Council's website [www.yorke.sa.gov.au](http://www.yorke.sa.gov.au) or by contacting any Council office.

A complaint is defined as an expression of dissatisfaction with a product or service provided by Council or its representative that has failed to reach the standard stated, implied or expected.

A complaint to Council may relate to a decision by Council or its employees which may affect a ratepayer, community member, organisation or business.

The following is NOT considered a complaint:

- A request for Council services (unless it is a second request, raising a complaint that there was no response to the initial request).
- A request for documents, information or explanation of policies or procedures.
- A request for Council to exercise a regulatory function (unless it is a second request, raising a complaint that there was no response to the initial request).
- The lodging of an appeal or objection in accordance with a statutory process, standard procedure or policy (unless it relates to the process Council followed that led to the decision – this will be dealt with under Internal Review of a Council Decision Policy PO037).
- A submission relating to the exercise of a regulatory function (e.g. an objection to a development application, expiation or a submission on a policy).
- Disputes between neighbours.
- Civil liability matters.
- Matters already being dealt with through a Court process.
- Complaints relating to the Codes of Conduct.
- Freedom of Information applications.
- Insurance claims.

Of the total 38 complaints received during the 2021/2022 financial year, 36 have been addressed and closed. Full details are provided within Appendix 2.

## Representation Review

As per the Local Government Act 1999, a Council is required to conduct a review of its representation at least once in every eight years or when specified by the Electoral Commissioner and when the number of electors for a ward varies from the ward quota by more than 20%.

The purpose of the review is to determine whether the community would benefit from an alteration to its composition or ward structure.

In 2021, following advice from the Minister for Planning and Local Government, Council was required to undertake and complete a representation review.

In September 2021, Council formally adopted to maintain the current ward structure and councillor composition, as described in an Options Paper, and authorised the CEO to prepare a final report to advise the Electoral Commissioner of the recommendation.

The following table compares the Yorke Peninsula Council's representation quota with neighbouring and other comparable councils.

The representation quota is determined by dividing the total number of electors by the number of Elected Members (including Mayors).

The Australian classification of local government defines each council based on its population, the population density and the proportion of the population that is classified as urban for that council.

As shown below, the Yorke Peninsula Council is classified as Rural Agricultural – Very Large (RAV) as is the neighbouring Copper Coast Council.

When Council undertakes a representation review, the community are invited to make written submissions to Council within a specified timeframe.

### LOCAL GOVERNMENT REPRESENTATION QUOTA COMPARISON

Council	No. of Elected Members	No. of Electors	Ratio	Class.
Adelaide Plains Council	10	6,878	1:687	RAL
Clare & Gilbert Valleys Council	10	6,862	1:686	RAL
Copper Coast Council	10	12,151	1:1215	RAV
Light Regional Council	11	11,165	1:1015	RAV
Port Pirie Regional Council	10	13,143	1:1314	RAV
Wakefield Regional Council	10	5,015	1:501	RAL
Yorke Peninsula Council	12	9,110	1:759	RAV

Representation Quotas 2021/2022. Source LGA (SA)

The community are alerted to the consultation period by way of; copies of the report available at Council offices, a public notice in the YP Country Times and Council's website.

Interested parties also have the opportunity to appear before Council.

## Work Health and Safety and Risk Management

Council strives to provide a safe and healthy working environment for all staff, contractors, visitors and members of the public who use our services and facilities.

Through a continuous improvement approach, Council works towards implementing an effective Work Health Safety management system that meets our compliance requirements, as well as providing best practices within our Council district.

The 2021-2025 Risk and Safety Plan contains a range of initiatives across the organisation, designed to uplift the health and safety culture, increase accountability mechanisms, and reduce the risk of injury and incidents.

Managing the risks of COVID-19 in our community for our employees, contractors and visitors has been a significant focus over the last 12 months.

As a result, our outdoor staff and clerical services team stayed safe while delivering services to the community, while our disability and ageing program continued to maintain a secure operating environment.

We have a number of initiatives that support work health and safety, including providing flexible working arrangements and health and wellbeing programs.

These programs assist our staff in maintaining a healthy work-life balance.

Working in partnership with the Local Government Association and the Corporate Health Group, staff can access free flu vaccinations, health assessment and skin screenings.

2021-2022 attendance at Corporate Health initiatives included:

- 30 health assessments;
- 83 skin screens;
- 88 flu vaccinations.

Council participates in an early intervention approach to all work-related injuries and illnesses that focuses on sustainable return to work programs.

Risk management planning is an organisation-wide responsibility and is a key consideration in all of our daily business activities.

Aligned with the international standards for risk management ISO 31000:2018, Council policies provide guidance about our responsibilities with regular reviews of the strategic, operational and project risks being undertaken.

Risk reporting is completed on a quarterly basis and reported to the Audit and Risk Committee throughout the year.

# Our Council Performance

## Annual Business Plan & Strategic Plan

Challenges and opportunities drive our vision for the peninsula and set the direction for our five strategic goals as outlined in Council's 2021-2025 Strategic Management Plan.

The Strategic Management Plan is supported by a range of plans, which all work together to achieve the vision and goals.

Planning a sustainable future for the Peninsula relies on being responsible today – responsible in our care of the environment, our people and culture, our heritage and our prosperity. It also relies on building and maintaining productive partnerships and strong relationships with the Yorke Peninsula community.

Online versions of Council's 2021-2025 Strategic Management Plan, Long Term Financial Plan and Annual Business Plan can all be viewed or downloaded at [www.yorke.sa.gov.au](http://www.yorke.sa.gov.au).



Cornwall Point Lighthouse | Sonny Coombs



Financial Operations Officer Taylor Simunsen prepares Council's financial statements.

## Annual Business Plan Performance - Financial

The following summary presents a snapshot of Council's financial performance for 2021/2022 including comparisons to previous years.

The full audited financial statements are provided as Appendix 1 of this report.

Indicator	2021/22	2020/21	2019/20
<b>Operating Surplus Ratio</b>	3.8%	8.6%	(1.5%)
<p>This is the operating surplus (deficit) expressed as a percentage of operating income. A positive ratio indicates the percentage of operating income available to help fund proposed capital expenditure. A negative ratio indicates the percentage increase in operating income or the approximate decrease in operating expenses required to achieve a breakeven operating result.</p>			
<b>Net Financial Liabilities Ratio</b>	-2%	3%	11%
<p>The net financial liabilities ratio is calculated by expressing net financial liabilities at the end of a financial year as a percentage of operating income for the year. If the ratio falls, over time, this indicates that the Council's capacity to meet its financial obligations from operating income is strengthening.</p>			
<b>Asset Renewal Funding Ratio</b>	112%	80%	94%

This ratio indicates the extent to which existing assets are being renewed and replaced, compared with the asset renewal and replacement expenditure identified as warranted in Council's Asset Management Plans (AMPs). It is calculated by measuring capital expenditure on renewal or replacement of assets for a period, divided by the level of such expenditure proposed in the AMPs.

### Key Financial Ratios

Council has adopted a set of key financial ratios in line with the targets set in the Yorke Peninsula Council's Long Term Financial Plan and Annual Business Plan.

These financial ratios 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 Income

Council's income is derived from various sources including rates, statutory charges, user charges, investment revenue, and grants and contributions.

A breakdown of Council's 2021/2022 income sources is shown below.

Operating income received during 2021/2022 totalled \$35.6m.

Total income decreased by \$1.1m (2.9%) compared to 2020/2021.

The weakened 2021/2022 result can primarily be attributed to a reduction in grants, subsidies and contributions income of \$2.3m and increased employee costs of \$0.57m which have been somewhat offset by an increase to overall rates income of \$0.96m.

The major movement in grants, subsidies and contributions were as follows:

- Reduced funding through Drought Communities Program: \$1.3m
- Reduced funding through Local Roads and Community Infrastructure Program: \$1.2m

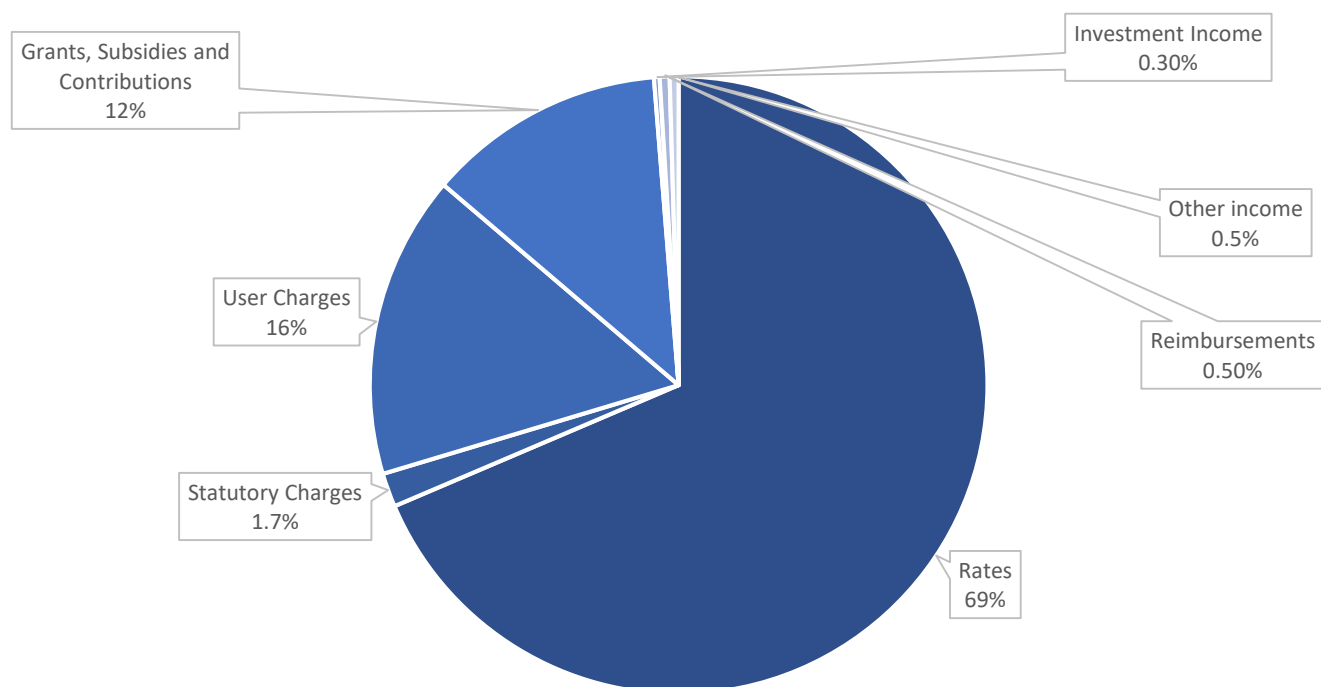
Despite the reduction to grants, subsidies and contributions income it should be noted that Council continued to receive a significant level of income from available grants which inflate the income line.

Increased tourism activity first experienced in 2020/2021 has continued throughout 2021/2022 with a further \$0.34m increase on the level of user charges income received last year.

In real terms the operating surplus, if adjusted for additional tourism user charges and available grants mentioned above, would be significantly lower once corresponding expenditure is accounted for.

It should be noted that now that COVID-19 restrictions have eased, it may take some time to determine what regular amount of income will be derived from these sources.

### OPERATING INCOME BREAKDOWN



Income Classification	2021/22 (\$,000)	2020/21 (\$,000)	Variance (\$,000)	Variance (%)
Rates	24,431	23,467	964	4.1%
Statutory Charges	631	533	98	18.4%
User Charges	5,654	5,315	339	6.4%
Grants, Subsidies and Contributions	4,425	6,689	-2,264	-33.8%

Income Classification	2021/22 (\$,000)	2020/21 (\$,000)	Variance (\$,000)	Variance (%)
Investment Income	105	101	4	4.0%
Reimbursements	185	289	-104	-36.0%
Other income	163	259	-96	-37.1%
<b>TOTAL</b>	<b>35,594</b>	<b>36,653</b>	<b>-1,059</b>	<b>-2.9%</b>

## Operating Expenses

The main types of operating expenses are materials and contracts, employee costs and the depreciation of Council's vast array of assets.

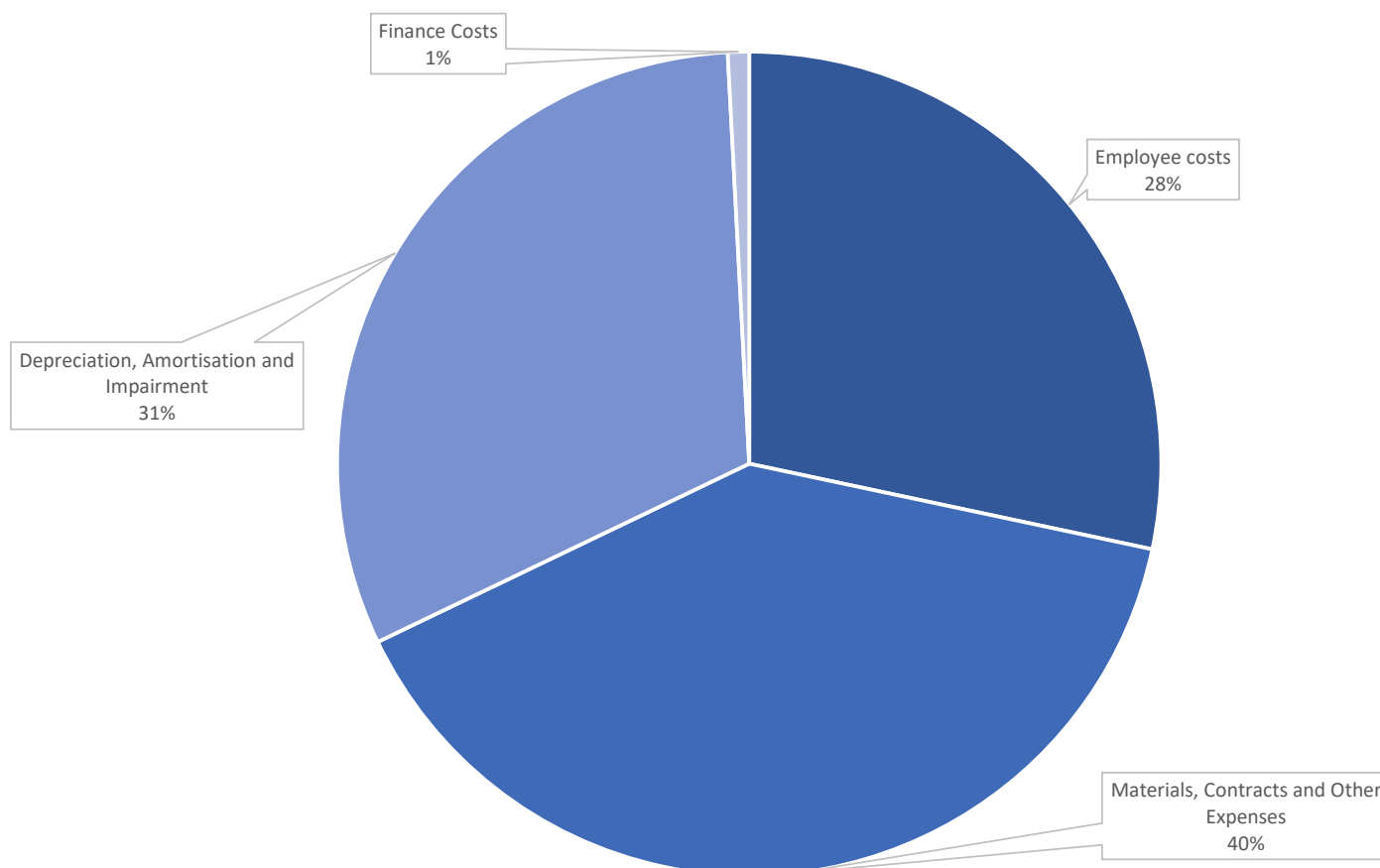
A breakdown of the 2021/2022 operating expenses is shown below.

Total operating expenses totalled \$34.2m, an overall increase of 2% (\$653k) compared to 2020/2021.

The largest increase was in employee costs. This can be attributed to:

- Increases to employee leave expenditure and associated cost to cover vacancies;
- Increase to the superannuation guarantee rate from 9.5% to 10%; and
- Reduction to the value of capitalised wage expenditure and corresponding increase to operating wages.

### OPERATING EXPENSE BREAKDOWN



Flaherty Beach

Income Classification	2021/22 (\$,000)	2020/21 (\$,000)	Variance (\$,000)	Variance (%)
Employee costs	9,706	9,141	565	6.2%
Materials, Contracts and Other Expenses	13,547	13,430	117	0.9%
Depreciation, Amortisation and Impairment	10,717	10,688	29	0.3%
Finance Costs	286	314	-28	-8.9%
<b>Total Expenses</b>	<b>34,256</b>	<b>33,573</b>	<b>683</b>	<b>2.0%</b>

# Annual Business Plan

## Performance: Capital Projects

The Yorke Peninsula Council's 2021/2022 Annual Business Plan identified a range of budgeted capital projects. The table below highlights the performance against actual expenditure for the year.

PROJECTS	2021/22 ACTUAL EXPENDITURE	2021/22 ADOPTED BUDGET	VARIANCE (\$)	VARIANCE (%)
<b>CARAVAN PARKS</b>	<b>\$176,277</b>	<b>\$263,576</b>	<b>(\$87,299)</b>	<b>-33.1%</b>
Replace deluxe cabin outdoor settings at Point Turton Caravan Park	\$9,082	\$8,991	\$91	1.0%
Replacement Fencing at Black Point Caravan and Camping Ground	\$0	\$3,000	(\$3,000)	-100.0%
Upper level amenities at Point Turton Caravan Park	\$2,164	\$113,962	(\$111,798)	-98.1%
Road upgrade at Port Vincent Foreshore Caravan Park	\$65,976	\$59,775	\$6,201	10.4%
Install additional solar lighting at Marion Bay Caravan Park	\$5,348	\$5,136	\$212	4.1%
Store room ceiling lining at Port Rickaby Caravan Park	\$5,891	\$5,000	\$891	17.8%
Replacement of cabin furnishings at Port Rickaby Caravan Park	\$14,180	\$14,171	\$9	0.1%
Site reinstatement at Port Rickaby Caravan Park (reclassified as operating expense)	\$0	\$20,000	(\$20,000)	-100.0%
Port Rickaby Caravan Park - Water Supply Development & Augmentation	\$22,205	\$0	\$22,205	0.0%
Port Vincent Caravan Park Double Barbecue Bench	\$5,137	\$0	\$5,137	0.0%
Marion Bay Caravan Park - Airconditioning Replacement	\$8,094	\$0	\$8,094	0.0%
Outdoor television at Point Turton Caravan Park	\$3,809	\$4,541	(\$732)	-16.1%
Redevelop the YPC Holiday Parks websites	\$26,726	\$20,000	\$6,726	33.6%
Replace 6 computers older than 4 - 5 years	\$7,665	\$9,000	(\$1,335)	-14.8%
<b>COMMUNITY WASTE MANAGEMENT SYSTEMS</b>	<b>\$144,262</b>	<b>\$152,553</b>	<b>(\$8,291)</b>	<b>-5.4%</b>
Ardrossan Hogarth street pump station switchboard and valve chamber upgrade	\$39,110	\$35,000	\$4,110	11.7%
Ardrossan wastewater treatment plant intermittent aeration tank replacement	\$15,350	\$13,179	\$2,171	16.5%
Ardrossan wastewater treatment plant waste pump replacement	\$6,030	\$6,979	(\$949)	-13.6%

PROJECTS	2021/22 ACTUAL EXPENDITURE	2021/22 ADOPTED BUDGET	VARIANCE (\$)	VARIANCE (%)
Black Point wastewater treatment plant waste pump replacement	\$4,740	\$5,479	(\$739)	-13.5%
Chinaman Wells pump station 1 upgrade	\$0	\$1,040	(\$1,040)	-100.0%
Chinaman Wells pump station 2 upgrade	\$13,976	\$13,500	\$476	3.5%
Chinaman Wells wastewater treatment plant aerator replacement	\$13,800	\$13,000	\$800	6.2%
Maitland CWMS gravity drain replacement	\$22,462	\$30,000	(\$7,538)	-25.1%
Port Victoria jetty pump station pump 2 replacement	\$4,750	\$3,847	\$903	23.5%
Port Vincent Caravan Park switchboards and valve upgrade	\$11,945	\$8,357	\$3,588	42.9%
Stansbury pump station 2 upgrade	\$10,230	\$14,023	(\$3,793)	-27.0%
Yorke town Jacobs Street pump station upgrade	\$0	\$6,489	(\$6,489)	-100.0%
Yorke town Waterloo Bay Rd pump station valve replacement	\$1,869	\$1,660	\$209	12.6%
<b>FURNITURE AND FITTINGS</b>	<b>\$14,604</b>	<b>\$8,000</b>	<b>\$6,604</b>	<b>82.6%</b>
Office Furniture	\$4,844	\$8,000	(\$3,156)	-39.5%
Library Furniture	\$9,760	\$0	\$9,760	0.0%
<b>INFORMATION TECHNOLOGY</b>	<b>\$69,263</b>	<b>\$59,000</b>	<b>\$10,263</b>	<b>17.4%</b>
Annual replacement Laptops	\$45,823	\$40,000	\$5,823	14.6%
Annual replacement Desktops	\$3,270	\$10,500	(\$7,230)	-68.9%
Dock replacement	\$8,785	\$7,000	\$1,785	25.5%
Elected Members Equipment	\$1,817	\$0	\$1,817	0.0%
Replacement Screens for Meeting Rooms	\$4,268	\$0	\$4,268	0.0%
Outside workforce mobile phones	\$5,300	\$1,500	\$3,800	253.3%
<b>LAND, BUILDING AND STRUCTURES</b>	<b>\$302,910</b>	<b>\$164,524</b>	<b>\$138,386</b>	<b>84.1%</b>
Bush camping toilet	\$0	\$40,000	(\$40,000)	-100.0%
Furniture replacement program Parks & Reserves	\$29,367	\$20,000	\$9,367	46.8%
Marion Bay public toilet soakage extension	\$9,814	\$30,000	(\$20,186)	-67.3%
Stansbury Sports and Community Club grandstand repairs (less contribution of \$8,500, net Council funding required = \$13,524)	\$0	\$22,024	(\$22,024)	-100.0%
Port Julia Red Shed	\$66,337	\$0	\$66,337	0.0%
Tourism Signage Upgrade	\$7,688	\$0	\$7,688	0.0%
YP Leisure Options - Propagation Shed	\$5,088	\$0	\$5,088	0.0%
Gum Flat Picnic Shelter	\$35,633	\$0	\$35,633	0.0%

PROJECTS	2021/22 ACTUAL EXPENDITURE	2021/22 ADOPTED BUDGET	VARIANCE (\$)	VARIANCE (%)
Ardrossan Hall - New Carpet	\$5,600	\$0	\$5,600	0.0%
Minlaton Girl Guides Hall Re-roofing	\$12,718	\$0	\$12,718	0.0%
Maitland Town Hall New Carpet & Asbestos Removal	\$20,479	\$0	\$20,479	0.0%
Port Vincent Hall Disability Access	\$1,325	\$0	\$1,325	0.0%
Stansbury Institute Hall Re-roofing	\$24,025	\$0	\$24,025	0.0%
Minlaton Child Care Centre	\$6,630	\$0	\$6,630	0.0%
Minlaton Town Hall - Window & Gutter Replacements	\$42,618	\$0	\$42,618	0.0%
Tourism Scenic Frames x 6 (less contributions from towns of \$26,250, net Council funding required = \$26,250)	\$35,588	\$52,500	(\$16,912)	-32.2%
<b>MAJOR PLANT, EQUIPMENT, FLEET VEHICLES AND MINOR PLANT</b>	<b>\$667,257</b>	<b>\$854,224</b>	<b>(\$186,967)</b>	<b>-21.9%</b>
Fleet motor vehicles replacement x 10 (less trade-ins of \$234,545, net Council funding required = \$160,679)	\$448,923	\$395,224	\$53,699	13.6%
Fuso Canter truck (less trade-ins of \$10,000, net Council funding required = \$75,000)	\$0	\$85,000	(\$85,000)	-100.0%
Hydro Vac (less trade-ins of \$10,000, net Council funding required = \$167,000)	\$0	\$177,000	(\$177,000)	-100.0%
Marion Bay public toilet back up generator	\$11,975	\$10,000	\$1,975	19.8%
Minor Plant (less trade-ins of \$2,000, net Council funding required = \$12,000)	\$42,718	\$14,000	\$28,718	205.1%
Semi Water tanker	\$90,000	\$98,000	(\$8,000)	-8.2%
Plant & Machinery Purchases - funded by auction sale of surplus Council assets	\$73,641	\$0	\$73,641	0.0%
Truck (less trade-ins of \$6,000, net Council funding required = \$69,000)	\$0	\$75,000	(\$75,000)	-100.0%
<b>OTHER</b>	<b>\$670,815</b>	<b>\$122,800</b>	<b>\$548,015</b>	<b>446.3%</b>
Edithburgh Swimming / Tidal Pool Upgrade	\$6,263	\$0	\$6,263	0.0%
Minlaton Depot CCTV	\$3,615	\$0	\$3,615	0.0%
Boat Ramp - Black Point	\$462,897	\$0	\$462,897	0.0%
Warooka Playground Equipment	\$21,560	\$0	\$21,560	0.0%

PROJECTS	2021/22 ACTUAL EXPENDITURE	2021/22 ADOPTED BUDGET	VARIANCE (\$)	VARIANCE (%)
Maitland Robert Street Concept Design	\$24,952	\$0	\$24,952	0.0%
Beach Access Stairs - Various Locations	\$151,528	\$0	\$151,528	0.0%
Coastal Management Coasting the Yorke (less grant funding of \$62,800, net Council funding required = \$60,000)	\$0	\$122,800	(\$122,800)	-100.0%
<b>GRANT FUNDED ONE-OFF PROJECTS</b>	<b>\$4,225,212</b>	<b>\$6,736,700</b>	<b>(\$2,511,488)</b>	<b>-37.3%</b>
Gardner St & Fowler Tce, Price road upgrades (less grant funding of \$756,000, net Council funding required = \$756,000)	\$35,530	\$1,512,000	(\$1,476,470)	-97.7%
Maitland Airstrip microsurfacing and linemarking (less grant funding of \$220,000, net Council funding required = \$50,000)	\$0	\$270,000	(\$270,000)	-100.0%
Minlaton Airstrip upgrade (less grant funding of \$825,000, net Council funding required = \$825,000)	\$1,253,824	\$1,650,000	(\$396,176)	-24.0%
Yorke town Airstrip runway lighting (less grant funding of \$200,000 net Council funding required = \$0)	\$0	\$200,000	(\$200,000)	-100.0%
Road Patch Sheeting (less grant funding of \$225,000 net Council funding required = \$0)	\$225,000	\$0	\$225,000	0.0%
Seawall - Manwurtta Street Port Clinton (less grant funding of \$135,000 net Council funding required = \$180,000)	\$312,462	\$0	\$312,462	0.0%
Upgrade of regional commodity and freight roads (less grant funding of \$1,552,350, net Council funding required = \$1,552,350)	\$2,362,845	\$3,104,700	(\$741,855)	-23.9%
Bush camping toilet - Local Roads & Community Infrastructure Programme Funded	\$35,551	\$0	\$35,551	0.0%
<b>TRANSPORT INFRASTRUCTURE</b>	<b>\$5,445,414</b>	<b>\$7,153,289</b>	<b>(\$1,707,875)</b>	<b>-23.9%</b>
Disabled Access	\$0	\$25,000	(\$25,000)	-100.0%
Walk The Yorke Walking Trails	\$34,030	\$0	\$34,030	0.0%
Patch Sheeting North	\$1,010,528	\$1,185,510	(\$174,982)	-14.8%
Patch Sheeting South	\$928,150	\$1,252,169	(\$324,019)	-25.9%
Sealed Road Reseals	\$467,264	\$300,000	\$167,264	55.8%
Unsealed Road Resheeting Old Boundary Road	\$116,140	\$0	\$116,140	0.0%
Unsealed Road Resheeting Brutus Road	\$122,472	\$260,688	(\$138,216)	-53.0%
Unsealed Road Resheeting Coringle Road	\$27,014	\$145,416	(\$118,402)	-81.4%
Unsealed Road Resheeting Corny Point Road	\$119,026	\$545,781	(\$426,755)	-78.2%
Unsealed Road Resheeting Dowlingville Slant Road	\$156,980	\$438,550	(\$281,570)	-64.2%
Unsealed Road Resheeting Dump Road	\$103,290	\$469,385	(\$366,095)	-78.0%

PROJECTS	2021/22 ACTUAL EXPENDITURE	2021/22 ADOPTED BUDGET	VARIANCE (\$)	VARIANCE (%)
Unsealed Road Resheeting Gap Road Weetulta	\$292,409	\$366,141	(\$73,732)	-20.1%
Unsealed Road Resheeting Lighthouse Road	\$509,883	\$457,054	\$52,829	11.6%
Unsealed Road Resheeting Melton South Road	\$684,398	\$882,081	(\$197,683)	-22.4%
Unsealed Road Resheeting Saint Road	\$183,544	\$303,173	(\$119,629)	-39.5%
Unsealed Road Resheeting Sandy Church Road	\$690,286	\$522,341	\$167,945	32.2%
<b>STORMWATER DRAINAGE</b>	<b>\$261,136</b>	<b>\$50,000</b>	<b>\$211,136</b>	<b>422.3%</b>
Minlaton Depot environmental and stormwater works	\$0	\$50,000	(\$50,000)	-100.0%
Maitland Central Dam Stormwater Drainage	\$35,680	\$0	\$35,680	0.0%
Stormwater Spoon Drain Replacement Program	\$171,473	\$0	\$171,473	0.0%
Foul Bay Flood Protection	\$33,983	\$0	\$33,983	0.0%
Parsons Beach Stormwater Drainage	\$20,000	\$0	\$20,000	0.0%
<b>WATER INFRASTRUCTURE</b>	<b>\$119,251</b>	<b>\$18,263</b>	<b>\$100,988</b>	<b>553.0%</b>
Marion Bay desal plant recovery turbine and water analyser replacement	\$0	\$18,263	(\$18,263)	-100.0%
Marion Bay desal plant other projects	\$41,146	\$0	\$41,146	0.0%
Warooka Standpipe Upgrade	\$49,787	\$0	\$49,787	0.0%
Black Point Water Supply	\$24,326	\$0	\$24,326	0.0%
Pine Point Standpipe Upgrade	\$3,992	\$0	\$3,992	0.0%
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$12,096,401</b>	<b>\$15,582,929</b>	<b>(\$3,486,528)</b>	<b>-22.4%</b>

As at 30 June 2022 this table identifies an underspend of \$3.5m against the original budget of \$15.9m. In 2021/2022 Council spent a total of \$12.1m (2020/2021: \$11.6m) on capital works and projects, of which \$10.1m was spent on renewal and replacement of existing assets, while \$2m was spent on upgrades and new assets. A total of \$1.5m in grants, contributions and subsidies was received specifically for construction/acquisition of new/upgraded assets in 2021/2022. In addition to these amounts, Council received a significant amount additional grants which were used to undertake capital works.

It should be noted that a high number of projects remained incomplete in 2021/2022 and have been rolled over to 2022/2023 for completion, impacting the total spent on capital expenditure. This was due to various factors such as the high level of additional projects from available grant funding and increased construction activity leading to non-availability of materials and shortage of contractors.

Budget allocations are reviewed every quarter as required by Council's PO142 Budget Reporting and Amendment Policy, with all changes submitted to Council for endorsement.

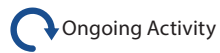
Whilst every care is taken in developing Council's Annual Business Plan other priorities will always emerge throughout the course of the year that take precedence.

In addition, Council continually seeks to attract additional grant funding in order to implement key projects for the benefit of the community without placing additional burden on our ratepayers. Therefore, when Council is successful in obtaining additional grant funding during the year, all planned projects must be re-prioritised due to the limited resources available to carry out the works.

# Strategic Management Plan

## Performance

The Yorke Peninsula Council's 2021-2025 Strategic Management Plan (the Plan) provides the foundation for Council to plan for the future. The Plan outlines priorities and sets out what must be achieved. The Plan was last reviewed, updated and came into effect on 1 January 2021. The following table outlines Council's performance in completing the strategies outlined within the current Plan.



Ongoing Activity



Not Yet Commenced



Completed

Strategies		Status
<b>Goal 1 – Economically Prosperous Peninsula</b>		
1.1	Provide easier, streamlined development approval application process	
1.2	Deliver strategic and responsible land use planning	
1.3	Improve visitor experiences including tourism infrastructure, signage, information and support	
1.4	Support local events and help attract new events	
1.5	Partner and build positive relationships with key stakeholders to progress tourism and business growth	
1.6	Identify opportunities to advocate on behalf of key industries (e.g. agriculture, tourism etc.)	
1.7	Explore opportunities for 'missing or sub-standard' infrastructure (e.g. freight movement, function centre, large accommodation etc.)	
1.8	Efficient delivery of permits, leases and licences	
1.9	Seek out, develop and deliver on economic development opportunities	
<b>Goal 2 – Community Connected through Infrastructure</b>		
2.1	Develop and deliver on Asset Management Plans for all asset classes	
2.2	Provide disability access infrastructure	
2.3	Create partnerships with State Government to maintain State's assets (e.g. roads, jetties etc.)	
2.4	Explore provision of new infrastructure	
2.5	Install and upgrade appropriate traffic control device management	
2.6	Upgrade and beautification of open (recreation) spaces (e.g. playgrounds, water parks, BBQ areas etc.)	
<b>Goal 3 – Valued and Restored Environment</b>		
3.1	Support Progress Associations and other local community groups to improve environmental outcomes	
3.2	Continue to effectively manage the collection, recycling and disposal of waste	
3.3	Integrate environmental sustainability consideration in land use planning and development	
3.4	Partner with other tiers of government and non-government organisations to improve environmental outcomes	
3.5	Deliver projects and services that have direct environmental benefits	
3.6	Develop, review and deliver Environmental Plans	

Strategies		Status
<b>Goal 4 – Community Engaged and Supported</b>		
4.1	Invest in youth activities and events	↻
4.2	Support and/or deliver community events, programs or workshops	↻↻
4.3	Continue providing community grants, donations and sponsorships	↻↻↻
4.4	Continue delivering compliance and environmental health services and inspections	↻↻↻↻
4.5	Foster productive working relationships with Progress Associations	↻↻↻↻↻
4.6	Continuous improvement in communicating with and engaging the community	↻↻↻↻↻↻
4.7	Support key community initiatives provided by 3rd parties (e.g. YP Community Transport)	↻↻↻↻↻↻
4.8	Deliver and/or support key community services (i.e. Leisure Options, Library Services, Cemetery Management)	↻↻↻↻
4.9	Engage and advocate for improvements to community health and social outcomes	↻↻
<b>Goal 5 – Responsible Governance</b>		
5.1	Openness and transparency of reporting Council's performance	↻
5.2	Effective leadership and informed decision making	↻↻
5.3	Meet all legislative requirements and compliance with Council's internal controls	↻↻↻
5.4	Seek alternate income streams and ensure financial sustainability	↻↻↻↻
5.5	Undertake effective risk and emergency management	↻↻↻↻
5.6	Continuous improvement of Council processes	↻↻↻↻
5.7	Develop programs and actions to become an Employer of Choice	↻↻↻



# **Appendix 1: Audited Financial Statements**

# Yorke Peninsula Council

## GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2022

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**Yorke Peninsula Council****General Purpose Financial Statements**

for the year ended 30 June 2022

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## Yorke Peninsula Council

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

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#### Certification of Financial Statements

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

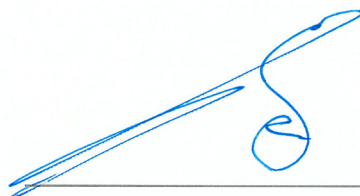
In our opinion:

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



Andrew Cameron  
Chief Executive Officer

Date: 26/10/2022



Darren Braund  
Mayor

Date: 27/10/2022

## Yorke Peninsula Council

## Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Income</b>			
Rates	2a	24,431	23,467
Statutory Charges	2b	631	533
User Charges	2c	5,654	5,315
Grants, Subsidies and Contributions	2g	4,425	6,689
Investment Income	2d	105	101
Reimbursements	2e	185	289
Other income	2f	163	259
<b>Total Income</b>		<b>35,594</b>	<b>36,653</b>
<b>Expenses</b>			
Employee costs	3a	9,706	9,141
Materials, Contracts and Other Expenses	3b	13,547	13,430
Depreciation, Amortisation and Impairment	3c	10,717	10,688
Finance Costs	3d	286	314
<b>Total Expenses</b>		<b>34,256</b>	<b>33,573</b>
<b>Operating Surplus / (Deficit)</b>		<b>1,338</b>	<b>3,080</b>
Physical Resources Received Free of Charge	2i	39	14
Asset Disposal & Fair Value Adjustments	4	(23)	(133)
Amounts Received Specifically for New or Upgraded Assets	2g	1,506	86
<b>Net Surplus / (Deficit)</b>		<b>2,860</b>	<b>3,047</b>
<b>Total Comprehensive Income</b>		<b>2,860</b>	<b>3,047</b>

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

## Yorke Peninsula Council

## Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	14,096	8,653
Trade & Other Receivables	5b	1,646	1,591
Inventories	5c	347	373
<u>Subtotal</u>		<u>16,089</u>	<u>10,617</u>
<b>Total current assets</b>		<u>16,089</u>	<u>10,617</u>
<b>Non-current assets</b>			
Financial Assets	6	341	432
Infrastructure, Property, Plant & Equipment	7a(i)	276,286	275,422
<b>Total non-current assets</b>		<u>276,627</u>	<u>275,854</u>
<b>TOTAL ASSETS</b>		<u>292,716</u>	<u>286,471</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	4,402	2,236
Borrowings	8b	1,548	1,208
Provisions	8c	2,300	2,345
<u>Subtotal</u>		<u>8,250</u>	<u>5,789</u>
<b>Total Current Liabilities</b>		<u>8,250</u>	<u>5,789</u>
<b>Non-Current Liabilities</b>			
Trade & Other Payables	8a	155	163
Borrowings	8b	6,742	5,777
Provisions	8c	183	216
<b>Total Non-Current Liabilities</b>		<u>7,080</u>	<u>6,156</u>
<b>TOTAL LIABILITIES</b>		<u>15,330</u>	<u>11,945</u>
<b>Net Assets</b>		<u>277,386</u>	<u>274,526</u>
<b>EQUITY</b>			
Accumulated surplus		(13,424)	(15,526)
Asset revaluation reserves	9a	286,700	286,700
Other reserves	9b	4,110	3,352
<b>Total Council Equity</b>		<u>277,386</u>	<u>274,526</u>
<b>Total Equity</b>		<u>277,386</u>	<u>274,526</u>

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

## Yorke Peninsula Council

## Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2022</b>				
Balance at the end of previous reporting period	(15,526)	286,700	3,352	274,526
Net Surplus / (Deficit) for Year	2,860	–	–	2,860
<b>Total comprehensive income</b>	<b>2,860</b>	<b>–</b>	<b>–</b>	<b>2,860</b>
Transfers between Reserves	(758)	–	758	–
<b>Balance at the end of period</b>	<b>(13,424)</b>	<b>286,700</b>	<b>4,110</b>	<b>277,386</b>
<b>2021</b>				
Balance at the end of previous reporting period	(17,836)	286,700	2,615	271,479
Net Surplus / (Deficit) for Year	3,047	–	–	3,047
<b>Total comprehensive income</b>	<b>3,047</b>	<b>–</b>	<b>–</b>	<b>3,047</b>
Transfers between Reserves	(737)	–	737	–
<b>Balance at the end of period</b>	<b>(15,526)</b>	<b>286,700</b>	<b>3,352</b>	<b>274,526</b>

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

## Yorke Peninsula Council

## Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates Receipts		24,478	23,697
Statutory Charges		631	533
User Charges		5,654	5,315
Grants, Subsidies and Contributions (operating purpose)		5,759	6,917
Investment Receipts		105	101
Reimbursements		185	289
Other Receipts		–	440
<u>Payments</u>			
Finance Payments		(286)	(314)
Payments to Employees		(9,617)	(9,136)
Payments for Materials, Contracts & Other Expenses		(12,816)	(13,988)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<b>14,093</b>	<b>13,854</b>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,506	86
Sale of Replaced Assets		385	192
Sale of Surplus Assets		150	22
Repayments of Loans by Community Groups		103	99
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(10,110)	(10,200)
Expenditure on New/Upgraded Assets		(1,986)	(1,367)
<b>Net cash provided (or used in) investing activities</b>		<b>(9,952)</b>	<b>(11,168)</b>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from Borrowings		2,194	–
Proceeds from Bonds & Deposits		1	1
<u>Payments</u>			
Repayments of Borrowings		(889)	(503)
Repayment of Finance Lease Liabilities		(4)	–
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>1,302</b>	<b>(502)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>5,443</b>	<b>2,184</b>
plus: Cash & Cash Equivalents at beginning of period		8,653	6,469
<b>Cash and cash equivalents held at end of period</b>	11a	<b>14,096</b>	<b>8,653</b>

Additional Information:

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

## Yorke Peninsula Council

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Contents of the Notes accompanying the General Purpose Financial Statements

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## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies

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

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

#### (1) Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

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

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

##### 1.2 Historical Cost Convention

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

##### 1.2 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

##### 1.3 Rounding

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

#### (2) The Local Government Reporting Entity

Yorke Peninsula Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 8 Elizabeth Street, Maitland. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

#### (3) Income Recognition

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

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

In other cases, AASB 1058 applies when 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.

## Yorke Peninsula Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

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

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$2,289,861	\$2,645,061	- \$355,200
2020/21	\$2,123,951	\$2,197,042	-\$73,091
2021/22	\$2,718,562	\$2,114,805	+\$603,757

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

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

#### Construction Contracts

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

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

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

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

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

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

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

#### (5) Inventories

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

#### (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.

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

##### 6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are given below. 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	\$5,000
Park & Playground Furniture & Equipment	\$2,000
Paving & footpaths, Kerb & Gutter	\$5,000
Drains & Culverts	\$5,000
Road construction & reconstruction	\$10,000
Computer software	\$5,000
All other assets	\$1,000

##### 6.3 Subsequent Recognition

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

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

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

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

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

Useful life estimates:

##### *Building & Other Structures*

Buildings (with components)	10 to 100 years
Buildings (no components)	20 to 100 years
Structures	5 to 100 years

##### *Stormwater Drainage*

Concrete Stormwater Pipes	100 years
Plastic Stormwater Pipes	70 years
Stormwater Box Culverts	80 years
Stormwater Spoon Drains	50 years
Stormwater Open Drain Surfaces	30 to 50 years
Stormwater Nodes	75 years
Headwalls	70 years
Civil Assets at Pump Stations and Storage Sites	50 years
Safety Equipment at Pump Stations	25 years
Electrical Assets at Pump Stations	10 to 25 years
Mechanical Assets at Pump Stations	20 to 25 years
Pumps at Pumping and Reuse Sites	15 years
Hardstand areas at pump station sites	Non-depreciable

## Yorke Peninsula Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

#### *Community Wastewater Management Schemes*

Collection Nodes	50 to 70 years
Collection Pipes	50 to 80 years
Pumping Station Civil Assets	25 to 50 years
Pumping Station Electrical Assets	10 to 25 years
Pumping Station Pumps & Valves	15 to 20 years
Wastewater Treatment Plant Civil Assets	25 to 50 years
Wastewater Treatment Plant Electrical Assets	10 to 25 years
Wastewater Treatment Plant Pumps, Other Mechanical & Safety Assets	15 to 25 years

#### *Transport Infrastructure*

Sealed Roads (Upper Surface)	17 to 30 years
Sealed Roads (Lower Surface)	102 to 180 years
Sealed Roads (Pavement)	80 to 90 years
Unsealed Roads (Wearing Surface)	15 to 30 years
Unsealed Roads (Low Base & Earthworks)	90 to 240 years
Paving & Footpaths	30 to 60 years
Drains, Kerb & Gutter	80 years
Walking Trails	30 years
Airfields	20 to 80 years

#### *Water Scheme Infrastructure*

Potable Water Nodes	25 to 60 years
Potable Water Pipes	60 to 100 years
Potable Water Pumping, Storage & Treatment	10 to 50 years

#### *Plant, Equipment & Other Assets*

Fleet Vehicles	2 years (Residual 55%)
Major Plant	5 to 25 years (Residual 5-35%)
Minor Plant	5 to 60 years
Information Technology	3 to 20 years
Furniture & Other Equipment	5 to 100 years
Other Assets	5 to 100 years
Carparks	30 to 60 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.

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

##### 6.6 Borrowing Costs

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

##### (7) Payables

###### 7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid in the month following the invoice date unless terms and conditions of the supply dictate otherwise. No interest is payable on these amounts.

###### 7.2 Payments Received in Advance & Deposits

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

##### (8) Borrowings

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

##### (9) Employee Benefits

###### 9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

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

##### (10) Provisions for Reinstatement, Restoration and Rehabilitation

Council has a recorded Provision for future restoration liability which facilitates the rehabilitation of the three closed landfill sites at Arthurton, Ramsey and Warooka. The licence for the landfill at Wool Bay has been approved for cancellation by the EPA during the 2020/21 Financial Year and the provision has been adjusted accordingly. Council will annually review and update where deemed necessary the liability recorded to ensure the liability disclosed in Note 8 accurately reflects the future landfill monitoring obligations of the Council.

Future estimates are based on historical rehabilitation and monitoring expenditure patterns, and are subject to environmental requirements which may change. Significant uncertainty exists in relation to estimated timeframe for which Council remains responsible for rehabilitation of the closed landfill sites.

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (11) Leases

##### Accounting policy applicable from 01 July 2019

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.

##### 11.1 Council as a lessee

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

##### i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. At present right-of-use assets are depreciated between 2-30 years.

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

##### ii) Lease Liabilities

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

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

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

##### (12) GST Implications

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

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

##### (13) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. 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 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Group.

##### Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

##### Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

##### Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

##### Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

#### (14) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

#### (15) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

#### (15) New and amended 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.

##### 15.1 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.

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 2. Income

\$ '000	2022	2021
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	19,292	18,450
Less: Mandatory Rebates	(117)	(118)
Less: Discretionary Rebates, Remissions & Write Offs	(26)	(79)
<b>Total General Rates</b>	<b>19,149</b>	<b>18,253</b>
<b>Other Rates (Including Service Charges)</b>		
Landscape Levy	1,171	1,148
Waste Collection	2,125	2,096
Water Supply	176	170
Community Wastewater Management Systems	1,669	1,622
Separate & Special Rates	48	48
<b>Total Other Rates (Including Service Charges)</b>	<b>5,189</b>	<b>5,084</b>
<b>Other Charges</b>		
Penalties for Late Payment	93	130
<b>Total Other Charges</b>	<b>93</b>	<b>130</b>
<b>Total Rates</b>	<b>24,431</b>	<b>23,467</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	324	262
Health & Septic Tank Inspection Fees	31	15
Animal Registration Fees & Fines	119	104
Parking Fines / Expiation Fees	42	54
Other Registration Fees	49	47
Sundry	66	51
<b>Total Statutory Charges</b>	<b>631</b>	<b>533</b>
<b>(c) User Charges</b>		
Cemetery Fees	30	30
Commercial Activity Revenue	353	276
Hall & Equipment Hire / Property Lease	43	44
Sundry	93	80
Commercial Activity Revenue (Caravan Parks)	4,463	4,136
Boat Ramp Fees	164	186
Refuse Disposal	9	24
Water	243	259
Commercial Activity Revenue (Art Exhibition)	—	36
YP Leisure Options	256	244
<b>Total User Charges</b>	<b>5,654</b>	<b>5,315</b>

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 2. Income (continued)

\$ '000	2022	2021
<b>(d) Investment Income</b>		
Interest on Investments		
- Local Government Finance Authority	81	71
- Banks & Other	—	1
- Loans to Community Groups	24	29
<b>Total Investment Income</b>	<b>105</b>	<b>101</b>
<b>(e) Reimbursements</b>		
Community Group Reimbursements	32	40
Insurance Reimbursements	42	85
Government Agencies Reimbursements	33	40
Other	78	124
<b>Total Reimbursements</b>	<b>185</b>	<b>289</b>
<b>(f) Other income</b>		
Rebates Received	120	151
Sundry	25	71
Other (Writeback of Land Rehabilitation Provision)	18	37
<b>Total Other income</b>	<b>163</b>	<b>259</b>
<b>(g) Grants, Subsidies, Contributions</b>		
Amounts Received Specifically for New or Upgraded Assets	1,506	86
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>	<b>1,506</b>	<b>86</b>
Other Grants, Subsidies and Contributions	4,425	6,689
<b>Total Other Grants, Subsidies and Contributions</b>	<b>4,425</b>	<b>6,689</b>
<b>Total Grants, Subsidies, Contributions</b>	<b>5,931</b>	<b>6,775</b>
The functions to which these grants relate are shown in Note 12.		
<b>(i) Sources of grants</b>		
Commonwealth Government	2,226	6,081
State Government	3,625	556
Other	80	138
<b>Total</b>	<b>5,931</b>	<b>6,775</b>

## Yorke Peninsula Council

# Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## Note 2. Income (continued)

\$ '000	2022	2021
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### (h) Conditions over Grants & Contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

<b>Unexpended at the close of the previous reporting period</b>	<b>1,969</b>	<b>623</b>
<b>Less:</b>		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
CWMS Expansion Grant	–	(67)
Municipal Services Program South Australia - Point Pearce	(16)	(10)
Untied - Financial Assistance Grants	(1,177)	–
Local Roads & Community Infrastructure Program	(230)	–
<b>Subtotal</b>	<b>(1,423)</b>	<b>(77)</b>
<b>Plus:</b>		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Municipal Services Program South Australia - Point Pearce	–	16
Supplementary Local Road Funding (Paid in Advance)	406	–
Untied - Financial Assistance Grants (Paid in Advance)	1,745	1,177
Local Roads & Community Infrastructure Program	–	230
<b>Subtotal</b>	<b>2,151</b>	<b>1,423</b>
<b>Unexpended at the close of this reporting period</b>	<b>2,697</b>	<b>1,969</b>
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>	<b>728</b>	<b>1,346</b>

### (i) Physical Resources Received Free of Charge

Plant, Equipment and Other Assets	39	14
<b>Total Physical Resources Received Free of Charge</b>	<b>39</b>	<b>14</b>

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 3. Expenses

\$ '000	Notes	2022	2021
<b>(a) Employee costs</b>			
Salaries and Wages		8,383	8,177
Employee Leave Expense		791	717
Superannuation - Defined Contribution Plan Contributions	18	565	489
Superannuation - Defined Benefit Plan Contributions	18	373	329
Workers' Compensation Insurance		301	262
Other Employee Related Costs		341	333
Less: Capitalised and Distributed Costs		(1,048)	(1,166)
<b>Total Operating Employee Costs</b>		<b>9,706</b>	<b>9,141</b>
Total Number of Employees (full time equivalent at end of reporting period)		117	118
<b>(b) Materials, Contracts and Other Expenses</b>			
<b>(i) Prescribed Expenses</b>			
Auditor's Remuneration			
- Auditing the Financial Reports		25	23
Bad and Doubtful Debts		3	1
Elected Members' Expenses		292	275
Election Expenses		10	20
Operating Lease Rentals - Cancellable Leases		1	-
Operating Lease Rentals - Non-Cancellable Leases			
- Minimum Lease Payments/Low Value Assets/Short Term Leases	17	74	92
<b>Subtotal - Prescribed Expenses</b>		<b>405</b>	<b>411</b>
<b>(ii) Other Materials, Contracts and Expenses</b>			
Contractors		3,851	4,118
Energy		833	783
Maintenance		10	35
Legal Expenses		39	55
Levies Paid to Government - NRM levy		1,169	1,158
Levies - Other		37	44
Parts, Accessories & Consumables		1,497	1,170
Professional Services		345	322
Sundry		576	548
Water		602	636
Insurance		506	477
Professional Services - Waste Management		2,396	2,392
Community Grants / Donations / Sponsorship		302	339
License Fees - Information Technology		316	265
Subscriptions		72	73
Telecommunications - Phones, Internet, Wireless Area Network		213	243
Contribution - Yorke Peninsula Community Transport		76	73
Plant & Machinery - Registration		132	124
Contribution - Regional Development Australia		33	32
Contribution - Yorke Peninsula Tourism		51	51
Bank Charges		86	81
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>13,142</b>	<b>13,019</b>
<b>Total Materials, Contracts and Other Expenses</b>		<b>13,547</b>	<b>13,430</b>

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## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 3. Expenses (continued)

\$ '000	Notes	2022	2021
<b>(c) Depreciation, Amortisation and Impairment</b>			
<b>(i) Depreciation and Amortisation</b>			
Buildings & Other Structures		2,525	2,640
Stormwater Drainage		202	200
CWMS		569	576
Transport Infrastructure		5,905	5,686
Water Scheme Infrastructure		83	82
Right-of-use Assets	17	3	3
Plant, Equipment & Other Assets		1,430	1,491
<b>Subtotal</b>		<b>10,717</b>	<b>10,678</b>
<b>(ii) Impairment</b>			
CWMS Infrastructure		–	1
Plant, Equipment & Other Assets		–	9
<b>Subtotal</b>		<b>–</b>	<b>10</b>
<b>Total Depreciation, Amortisation and Impairment</b>		<b>10,717</b>	<b>10,688</b>
<b>(d) Finance Costs</b>			
Interest on Loans		286	314
<b>Total Finance Costs</b>		<b>286</b>	<b>314</b>

## Note 4. Asset Disposal &amp; Fair Value Adjustments

\$ '000	2022	2021
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
<b>(i) Assets Renewed or Directly Replaced</b>		
Proceeds from Disposal	385	192
Less: Carrying Amount of Assets Sold	(485)	(347)
<b>Gain (Loss) on Disposal</b>	<b>(100)</b>	<b>(155)</b>
<b>(ii) Assets Surplus to Requirements</b>		
Proceeds from Disposal	150	22
Less: Carrying Amount of Assets Sold	(73)	–
<b>Gain (Loss) on Disposal</b>	<b>77</b>	<b>22</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>(23)</b>	<b>(133)</b>

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 5. Current Assets

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>(a) Cash &amp; Cash Equivalent Assets</b>		
Cash on Hand at Bank	164	234
Deposits at Call	13,932	8,419
<b>Total Cash &amp; Cash Equivalent Assets</b>	<b>14,096</b>	<b>8,653</b>

**(b) Trade & Other Receivables**

Rates - General & Other	676	726
Council Rates Postponement Scheme	23	20
Accrued Revenues	27	33
Debtors - General	437	360
GST Recoupment	203	102
Prepayments	188	246
Loans to Community Organisations	92	104
<b>Subtotal</b>	<b>1,646</b>	<b>1,591</b>
<b>Total Trade &amp; Other Receivables</b>	<b>1,646</b>	<b>1,591</b>

**(c) Inventories**

Stores & Materials	341	367
Trading Stock	6	6
<b>Total Inventories</b>	<b>347</b>	<b>373</b>

## Note 6. Non-Current Assets

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>Financial Assets</b>		
<b>Receivables</b>		
Loans to Community Organisations	341	432
<b>Subtotal</b>	<b>341</b>	<b>432</b>
<b>Total Receivables</b>	<b>341</b>	<b>432</b>
<b>Total Financial Assets</b>	<b>341</b>	<b>432</b>

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 7. Infrastructure, Property, Plant &amp; Equipment

## (a(ii)) Infrastructure, Property, Plant &amp; Equipment

\$ '000	Fair Value Level	as at 30/06/21				Asset movements during the reporting period							as at 30/06/22			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in P/L) (Note 3c)	WIP Transfers		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital Work in Progress		–	721	–	721	1,297	2,918	–	–	–	(647)	–	–	4,289	–	4,289
Land	2	76,905	85	–	76,990	–	–	(41)	–	–	–	76,864	85	–	–	76,949
Buildings & Other Structures	2	482	–	(480)	2	–	–	–	(1)	–	–	482	–	(481)	–	1
Buildings & Other Structures	3	95,974	2,076	(58,596)	39,454	136	186	–	(2,524)	–	31	95,974	2,429	(61,120)	–	37,283
Stormwater Drainage	3	14,078	542	(4,603)	10,017	56	97	(4)	(202)	–	2	14,048	696	(4,778)	–	9,966
CWMS	3	27,599	550	(11,104)	17,045	28	116	(25)	(569)	–	–	27,494	694	(11,594)	–	16,594
Transport Infrastructure	3	223,063	18,278	(128,330)	113,011	–	5,267	(166)	(5,905)	–	458	221,026	23,545	(131,906)	–	112,665
Water Scheme Infrastructure	3	4,594	62	(1,373)	3,283	102	17	(36)	(83)	–	128	4,479	309	(1,377)	–	3,411
Right-of-Use Assets		–	19	(7)	12	–	5	–	(3)	–	–	–	22	(9)	–	13
Plant, Equipment & Other Assets		–	27,299	(12,412)	14,887	410	1,505	(286)	(1,430)	–	28	–	28,464	(13,349)	–	15,115
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		<b>442,695</b>	<b>49,632</b>	<b>(216,905)</b>	<b>275,422</b>	<b>2,029</b>	<b>10,111</b>	<b>(558)</b>	<b>(10,717)</b>	<b>–</b>	<b>–</b>	<b>440,367</b>	<b>60,533</b>	<b>(224,614)</b>	<b>–</b>	<b>276,286</b>
Comparatives		445,261	38,715	(209,100)	274,876	1,381	10,201	(347)	(10,678)	(10)	–	442,695	49,632	(216,905)	–	275,422

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## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

##### (b) Valuation of Infrastructure, Property, Plant & Equipment

###### Valuation of Assets

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

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

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

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

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

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

###### Information on Valuations

###### *Fair Value Hierarchy Level 2 Valuations*

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

###### *Fair Value Hierarchy Level 3 Valuations of Buildings, Infrastructure and Other Assets*

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

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

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

###### Highest and best use

The following non financial assets of Council are being utilised at other than their 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.

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

##### Land

- Basis of valuation: Fair Value
- Date of valuation: 01 July 2018
- Date of next valuation: 01 July 2022
- Valuer: Jones Lang LaSalle

##### Buildings & Other Structures

- Basis of valuation: Fair Value
- Date of valuation: 01 July 2018
- Date of next valuation: 01 July 2022
- Valuer: Jones Lang LaSalle

##### Infrastructure

###### *Transport Infrastructure*

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2019
- Date of next valuation: 01 July 2023
- Valuer: Tonkin Consulting

###### *Stormwater Drainage*

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2019
- Date of next valuation: 01 July 2024
- Valuer: Tonkin Consulting

###### *Community Wastewater Management Schemes*

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2019
- Date of next valuation: 01 July 2024
- Valuer: Tonkin Consulting

###### *Water Supply Schemes*

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2019
- Date of next valuation: 01 July 2024
- Valuer: Tonkin Consulting

##### Plant, Equipment and Other Assets

These assets are recognised on the cost basis.

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
<b>(a) Trade and Other Payables</b>				
Goods & Services	1,531	–	837	–
- Amounts held on trust	39	–	39	–
- CWMS Land Management Agreements	–	155	–	163
- Grants, Subsidies, Contributions - Operating	2,106	–	772	–
Accrued Expenses - Employee Entitlements	472	–	383	–
Accrued Expenses - Other	244	–	196	–
Deposits, Retentions & Bonds	10	–	9	–
<b>Total Trade and Other Payables</b>	<b>4,402</b>	<b>155</b>	<b>2,236</b>	<b>163</b>

**(b) Borrowings**

Loans	1,544	6,730	1,205	5,765
Lease Liabilities	4	12	3	12
<b>Total Borrowings</b>	<b>1,548</b>	<b>6,742</b>	<b>1,208</b>	<b>5,777</b>

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

**(c) Provisions**

Future Reinstatement / Restoration, etc	7	70	7	88
Employee Entitlements - Annual Leave	883	–	818	–
Employee Entitlements - Long Service Leave	1,411	113	1,520	128
Other	(1)	–	–	–
<b>Total Provisions</b>	<b>2,300</b>	<b>183</b>	<b>2,345</b>	<b>216</b>

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 9. Reserves

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
<b>(a) Asset Revaluation Reserve</b>					
Land	77,059	–	–	–	77,059
Buildings & Other Structures Infrastructure	50,676	–	–	–	50,676
Stormwater Drainage	11,109	–	–	–	11,109
CWMS	17,068	–	–	–	17,068
Transport Infrastructure	128,147	–	–	–	128,147
Water Scheme Infrastructure	2,641	–	–	–	2,641
<b>Total Asset Revaluation Reserve</b>	<b>286,700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>286,700</b>
Comparatives	286,700	–	–	–	286,700

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
<b>(b) Other Reserves</b>					
Combined Water Supply Reserve	594	88	–	–	682
Combined Effluent Reserve	2,585	670	–	–	3,255
Hardwicke Bay Effluent Augmentation	132	–	–	–	132
Hardwicke Bay Water Augmentation	41	–	–	–	41
<b>Total Other Reserves</b>	<b>3,352</b>	<b>758</b>	<b>–</b>	<b>–</b>	<b>4,110</b>
Comparatives	2,615	757	(20)	–	3,352

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

#### Note 9. Reserves (continued)

##### Purposes of Reserves

##### Asset Revaluation Reserves

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

##### Combined Water Supply Reserve

Balance of historic cash flows associated with operation of Council's water supply schemes in Balgowan, Black Point and Hardwicke Bay. This balance does not represent the under or over-recovery of costs for the scheme. This reserve is not cash backed.

##### Combined Effluent Reserve

Balance of historic cash flows associated with operation of Council's combined Community Wastewater Management Schemes (CWMS). This balance does not represent the under or over-recovery of costs for the combined schemes. This reserve is not cash backed.

##### Hardwicke Bay Effluent Augmentation

Contribution from land division (as condition of approval) to assist future effluent infrastructure installation/upgrade. This balance does not represent the under or over-recovery of costs for the combined schemes. This reserve is not cash backed.

##### Hardwicke Bay Water Augmentation

Contribution from land division (as condition of approval) quarantined for potential expansion/upgrade of water supply infrastructure to specific properties in Hardwicke Bay. This reserve is not cash backed.

#### Note 10. Assets Subject to Restrictions

\$ '000	2022	2021
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.		
<b>Cash &amp; Financial Assets</b>		
Open Space Contributions	131	143
CWMS Subsidy Funding	—	10
RSL Trust Funds	10	—
Erichsen Heritage Trust Fund	29	—
<b>Total Cash &amp; Financial Assets</b>	<b>170</b>	<b>153</b>

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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## (a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	14,096	8,653
<b>Balances per Statement of Cash Flows</b>		<b>14,096</b>	<b>8,653</b>

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

<b>Net Surplus/(Deficit)</b>		2,860	3,047
<b>Non-Cash Items in Income Statements</b>			
Depreciation, Amortisation & Impairment		10,717	10,688
Non-Cash Asset Acquisitions		(39)	(14)
Grants for capital acquisitions treated as Investing Activity		(1,506)	(86)
Net (Gain) Loss on Disposals		23	133
		<b>12,055</b>	<b>13,768</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		(67)	434
Net (Increase)/Decrease in Inventories		26	(25)
Net Increase/(Decrease) in Trade & Other Payables		2,157	(197)
Net Increase/(Decrease) in Other Provisions		(78)	(126)
<b>Net Cash provided by (or used in) operations</b>		<b>14,093</b>	<b>13,854</b>

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

## Acquisition of assets by means of:

Physical Resources Received Free of Charge	39	14
<b>Amounts recognised in Income Statement</b>	<b>39</b>	<b>14</b>
<b>Total Non-Cash Financing and Investing Activities</b>	<b>39</b>	<b>14</b>

## (d) Financing Arrangements

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

Bank Overdrafts	100	100
Corporate Credit Cards	37	37
LGFA Cash Advance Debenture Facility	3,000	3,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 12(a). Functions

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

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>Functions/Activities</b>										
Business Undertakings	4,848	4,494	3,742	3,526	1,106	968	90	128	21,567	22,201
Community Services	405	496	3,412	3,304	(3,007)	(2,808)	20	112	21,978	22,890
Community Wastewater Management	1,669	1,734	1,459	1,495	210	239	—	113	17,622	18,072
Council Administration	19,904	21,745	6,392	6,351	13,512	15,394	174	2,748	21,778	16,471
Culture	93	157	305	226	(212)	(69)	84	73	2,716	2,809
Environment	1,171	1,148	2,416	2,550	(1,245)	(1,402)	—	—	13,889	13,695
Recreation	290	304	2,545	2,529	(2,255)	(2,225)	86	81	62,344	62,751
Regulatory Services	602	519	1,634	1,689	(1,032)	(1,170)	11	28	—	—
Tourism	74	57	191	306	(117)	(249)	—	—	300	142
Transport & Communication	3,947	3,359	9,347	8,698	(5,400)	(5,339)	3,946	3,357	125,999	122,908
Waste Management	2,173	2,211	2,488	2,514	(315)	(303)	14	49	1,112	1,121
Water Supply	418	429	325	385	93	44	—	—	3,411	3,411
<b>Total Functions/Activities</b>	<b>35,594</b>	<b>36,653</b>	<b>34,256</b>	<b>33,573</b>	<b>1,338</b>	<b>3,080</b>	<b>4,425</b>	<b>6,689</b>	<b>292,716</b>	<b>286,471</b>

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

#### Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

##### Business Undertakings

Caravan Parks, Electricity Supply, Gravel Pits / Quarries, Marinas / Boat Havens, Private Works, Property Portfolio, and Other.

##### Community Services

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, Community Assistance, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

##### Culture

Library Services, Mobile Libraries and Housebound Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

##### CWMS

Community Wastewater Management Schemes.

##### Environment

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

##### Recreation

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

##### Regulatory Services

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

##### Transport

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

##### Waste Management

Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility and Other Waste Management.

##### Water Supply

Water Supply - domestic.

##### Council Administration

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

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 13. Financial Instruments

##### Recognised Financial Instruments

##### Bank, Deposits at Call, Short Term Deposits

###### Accounting Policy:

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

###### Terms & Conditions:

Deposits are returning fixed interest rates between **0.30%** and **2.31%** (2021: **0.30%** and **0.55%**). Short term deposits have an average maturity of 56 days and an average interest rate of **0.55%** (2021: 62 days and **0.38%**).

###### Carrying Amount:

Approximates fair value due to the short term to maturity.

##### Receivables - Rates & Associated Charges

###### Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

###### Terms & Conditions:

Secured over the subject land, arrears attract interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

###### Carrying Amount:

Approximates fair value (after deduction of any allowance).

##### Receivables - Fees & Other Charges

###### Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

###### Terms & Conditions:

Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

###### Carrying Amount:

Approximates fair value (after deduction of any allowance).

##### Receivables - Other Levels of Government

###### Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

###### Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

###### Carrying Amount:

Approximates fair value.

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 13. Financial Instruments (continued)

## Liabilities - Creditors and Accruals

## Accounting Policy:

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

## Terms &amp; Conditions:

Liabilities are normally settled on 30 day terms.

## Carrying Amount:

Approximates fair value.

## Liabilities - Interest Bearing Borrowings

## Accounting Policy:

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

## Terms &amp; Conditions:

Secured over future revenues, borrowings are repayable on a six monthly instalment basis; interest is charged at fixed rates between **3.49%** and **7.95%** (2021: **3.49%** and **7.95%**).

## Carrying Amount:

Approximates fair value.

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets and Liabilities</b>					
<b>2022</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	14,096	—	—	14,096	14,096
Receivables	1,665	33	1	1,699	1,228
Other Financial Assets	—	347	28	375	341
<b>Total Financial Assets</b>	<b>15,761</b>	<b>380</b>	<b>29</b>	<b>16,170</b>	<b>15,665</b>
<b>Financial Liabilities</b>					
Payables	3,686	—	155	3,841	3,841
Current Borrowings	1,873	—	—	1,873	1,548
Non-Current Borrowings	—	5,724	3,555	9,279	6,742
<b>Total Financial Liabilities</b>	<b>5,559</b>	<b>5,724</b>	<b>3,710</b>	<b>14,993</b>	<b>12,131</b>
<b>2021</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	8,653	—	—	8,653	8,653
Receivables	1,584	20	—	1,604	1,195
Other Financial Assets	—	427	75	502	447
<b>Total Financial Assets</b>	<b>10,237</b>	<b>447</b>	<b>75</b>	<b>10,759</b>	<b>10,295</b>
<b>Financial Liabilities</b>					
Payables	1,657	—	163	1,820	1,820
Current Borrowings	1,486	—	—	1,486	1,208
Non-Current Borrowings	—	4,055	2,976	7,031	5,777
<b>Total Financial Liabilities</b>	<b>3,143</b>	<b>4,055</b>	<b>3,139</b>	<b>10,337</b>	<b>8,805</b>

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 13. Financial Instruments (continued)

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	4.58%	8,290	4.42%	6,985
		<u>8,290</u>		<u>6,985</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 impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

#### Expected Credit Losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 14. Capital and Other Expenditure Commitments

\$ '000	2022	2021
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## (a) Capital Commitments

**Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:**

Transport Infrastructure	815	18
Buildings & Other Structures	96	88
Plant & Equipment	439	–
Water Infrastructure	12	24
Other Assets	43	397
Stormwater Assets	56	24
	<b>1,461</b>	<b>551</b>

**These expenditures are payable:**

Not later than one year	1,461	551
	<b>1,461</b>	<b>551</b>

## (b) Other Expenditure Commitments

**Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:**

Audit Services	–	23
Employee Remuneration Contracts	4,194	2,206
Other Externally Contracted Services	9,380	12,220
	<b>13,574</b>	<b>14,449</b>

**These expenditures are payable:**

Not later than one year	3,776	3,643
Later than one year and not later than 5 years	9,798	10,806
	<b>13,574</b>	<b>14,449</b>

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 15. Financial Indicators

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020
Financial Indicators overview <i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>				
1. Operating Surplus Ratio				
Operating Surplus	1,338	3.8%	8.4%	(1.5)%
Total Operating Income	35,594			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>				
Adjusted Operating Surplus Ratio				
Operating Surplus	734	2.1%	8.6%	(0.4)%
Total Operating Income	35,594			
2. Net Financial Liabilities Ratio				
Net Financial Liabilities	(753)	(2)%	3%	11%
Total Operating Income	35,594			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>				
Adjusted Net Financial Liabilities Ratio				
Net Financial Liabilities	(753)	(2)%	3%	11%
Total Operating Income	34,990			
Adjustments to Ratios				
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>				
3. Asset Renewal Funding Ratio				
Asset Renewals	9,725	93%	80%	94%
Asset Renewal Commitments per AMP	10,470			

*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.*

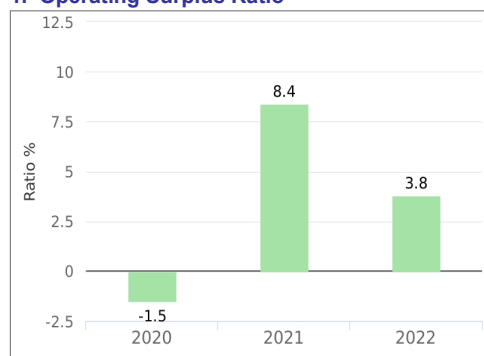
## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 15. Financial Indicators (continued)

## Financial Indicators - Graphs

## 1. Operating Surplus Ratio



## Purpose of operating surplus ratio

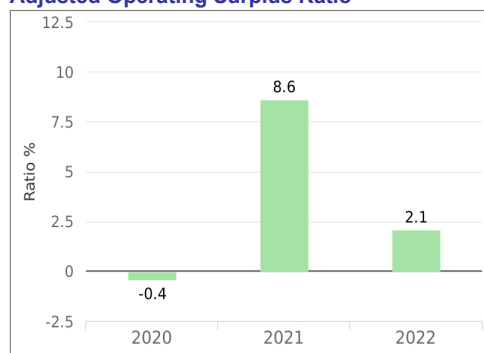
This indicator is to determine the percentage the operating revenue varies from operating expenditure

## Commentary on 2021/22 result

2021/22 ratio 3.8%

Council's Operating Surplus Ratio (OSR) is 3.8%, a decrease of 4.6% for the previous financial year. The key drivers for this are a reduction to grants, subsidies and contributions income of \$2.3m, (\$2.9m adjusted) and increased employee costs of \$565k which have been somewhat offset by an increase in overall rates income of \$1m.

## Adjusted Operating Surplus Ratio



## Purpose of adjusted operating surplus ratio

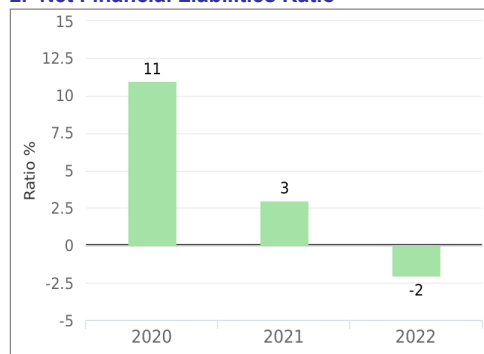
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

## Commentary on 2021/22 result

2021/22 ratio 2.1%

The Adjusted Operating Surplus Ratio (AOSR) is down 6.5% relative to the previous years metric as a result of the factors outlined in the OSR commentary above and further impacted by the high level of payment of untied financial assistance grants received during 2021/2022 financial year, being +\$604k vs -\$73k in 2020/2021.

## 2. Net Financial Liabilities Ratio



## Purpose of net financial liabilities ratio

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

## Commentary on 2021/22 result

2021/22 ratio (2)%

Council's Net Financial Liabilities Ratio (NFLR) of -2% is 5% lower than the previous year and continues to remain well below Council's maximum allowable ceiling of 100%. This unusual negative NFLR result for 2021/2022 is due to of Council's financial assets exceeding its total liabilities at 30 June 2022. This situation has arisen due to the accumulation of unspent cash allocated to fund incomplete or unstarted 2021/2022 projects.

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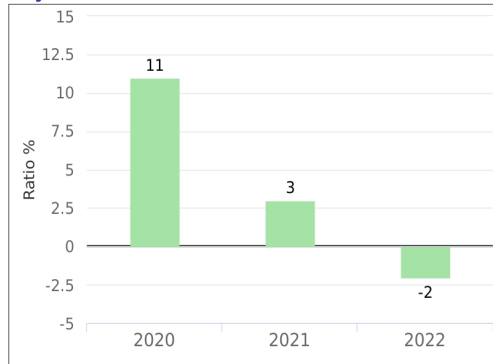
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## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 15. Financial Indicators (continued)

## Adjusted Net Financial Liabilities Ratio



## Purpose of adjusted net financial liabilities ratio

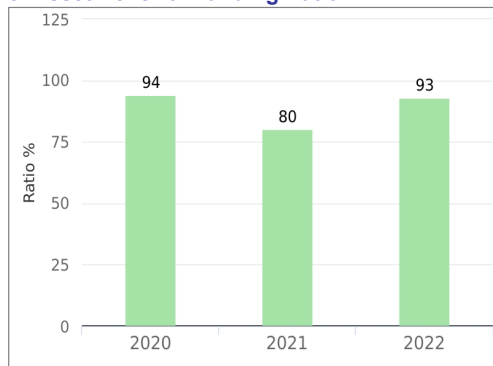
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

## Commentary on 2021/22 result

2021/22 ratio (2)%

The Adjusted Net Financial Liabilities Ratio is similarly impacted by the same factors outlined in the NFLR commentary above as well as adjusting total operating revenue by the timing of payment of untied financial assistance grants, and will be expected to normalise during 2023.

## 3. Asset Renewal Funding Ratio



## Purpose of asset renewal funding ratio

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

## Commentary on 2021/22 result

2021/22 ratio 93%

Council's Asset Renewal Funding Ratio (ARFR) is 93% which is a 13% increase on the previous year. Despite a \$300k reduction in capital renewal expenditure in 2021/2022 when compared to 2020/2021 the ARFR ratio result improved due to a reduced capital renewal expenditure target for 2021/2022 being \$2.0m less than the target for 2020/2021.

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	35,594	36,653
less Expenses	(34,256)	(33,573)
<b>Operating Surplus / (Deficit)</b>	<b>1,338</b>	<b>3,080</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(10,110)	(10,200)
add back Depreciation, Amortisation and Impairment	10,717	10,688
add back Proceeds from Sale of Replaced Assets	385	192
	<b>992</b>	<b>680</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,986)	(1,367)
add back Amounts Received Specifically for New and Upgraded Assets	1,506	86
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	150	22
	<b>(330)</b>	<b>(1,259)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>2,000</b>	<b>2,501</b>

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 17. Leases

##### (i) Council as a lessee

Council has elected to apply the modified retrospective approach to accounting for leases under AASB 16. Under this approach comparative year information is not restated, and the right-of-use asset is initially stated at an amount equal to the lease liability.

Further to this election, Council has also elected to access the temporary relief available under *AASB 2018-8 Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities* to enable it to initially recognise right-of-use assets at cost as opposed to fair value.

Council leases 11 jetties from the State Government principally to enable it to further its objectives. Council is dependent on these leases to further its objective of delivering infrastructure services to the community. Council is restricted to use these jetties as public jetties and for any other purpose determined by Council to be in the best interest of the community. Lease terms range from 45 to 50 years and the lease payments per jetty are \$1 per annum (if requested).

Council also has right of use in relation to three separate parcels of land for annual lease payments ranging between \$800 to \$2,400. Lease terms in relation to these each of these parcels of land are 5 years. Leased land is utilised for the provision of communication services and the deposit and treatment of effluent under the terms of the individual leases.

#### Notes

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

##### (a) Right of use assets

\$ '000	Right of Use Assets	Total
<b>2022</b>		
Opening balance	12	12
Additions to right-of-use assets	5	5
Depreciation charge	(4)	(4)
<b>Balance at 30 June</b>	<b>13</b>	<b>13</b>
<b>2021</b>		
Opening balance	15	15
Additions to right-of-use assets	—	—
Depreciation charge	(3)	(3)
<b>Balance at 30 June</b>	<b>12</b>	<b>12</b>

## Yorke Peninsula Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 17. Leases (continued)

## (b) Lease liabilities

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

\$ '000	2022	2021
Balance at 1 July	14	15
Additions	4	2
Payments	(2)	(3)
<b>Balance at 30 June</b>	<b>16</b>	<b>14</b>

**Classified as:**

Current	4	3
Non Current	12	11

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

The Group had total cash outflows for leases of \$96k.

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	3	3
Expense relating to short term leases	3	55
Expense relating to leases of low-value assets	55	38
<b>Total amount recognised in profit or loss</b>	<b>61</b>	<b>96</b>

## (ii) Council as a lessor

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

\$ '000	2022	2021
<b>Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:</b>		
Not later than one year	86	129
Later than one year and not later than 5 years	306	252
Later than 5 years	54	67
	<b>446</b>	<b>448</b>

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### 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 the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

##### **Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10% in 2021/22; 9.5% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

##### **Salarylink (Defined Benefit Fund) Members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021/22) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 20 June 2022. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to 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.

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 19. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

##### 1. Land under roads

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

At reporting date, Council controlled approximately 3,890km of road reserve with an average carriageway width of 4-8 metres.

##### 2. Potential insurance losses

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

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

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

##### 3. Community seawall loans funded by separate rate request

During the 2016/17 financial year Council resolved to contribute towards the construction of seawalls for two separate groups of ratepayers. It was resolved that these contributions were to be funded by new loans to be taken out by Council with both principal and interest to be repaid to Council by the affected ratepayers via a separate rate levied against their properties over the next 10 years (being the term of the loan). Council is confident that all amounts owed under the agreement will be recovered.

The value of loans (inclusive of principal and interest) to be repaid via separate rate over 10 year period are listed below:

- Chinaman Wells Seawall \$115,419 (2021: \$154,998)
- Point Turton Seawall \$109,471 (2021: \$146,863)

#### Note 20. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

## Yorke Peninsula Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 21. Related Party Transactions

##### Key Management Personnel

##### Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 16 persons were paid the following total compensation:

\$ '000	2022	2021
<b>The compensation paid to Key Management Personnel comprises:</b>		
Short-Term Employee Benefits	1,006	918
Post-Employment Benefits	95	86
<b>Total</b>	<b>1,101</b>	<b>1,004</b>

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

One close family member of key management personnel is employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

Key management personnel or close family members (including related parties) lodged a total of two planning and building application during the year. These persons took no part in the assessment or approval process for these applications.

Two planning and building approvals, with and without conditions, were granted during the year. Total fees for these applications (all of which were payable subsequent to lodgement) amounted to \$479.75.

A member of Council's key management personnel is the director of a business from which services were purchased as required on account in accordance with Council's Purchasing and Procurement Policy. Total purchases amounted to \$20,823.94 (GST Inclusive) for the financial year. No amounts remained unpaid at the end of year.

A close relative of a member of Council's key management personnel is the director of a business from which services were purchased as required on account in accordance with Council's Purchasing and Procurement Policy. Total purchases amounted to \$107,089.75 (GST Inclusive) for the financial year. No amounts remained unpaid at the end of year.

No key management personnel or parties related to them had any transactions during the year on terms more favourable than those available to the general public.



Financial Statements 2022

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Accountants**HEAD OFFICE**214 Melbourne Street  
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North Adelaide SA 5006T: (08) 8267 4777  
www.deannewbery.com.auDean Newbery  
ABN: 30 164 612 890**Independent Auditor's Report****To the members of the Yorke Peninsula Council****Opinion**

We have audited the accompanying financial report of the Yorke Peninsula Council (the Council), which comprises the statement of financial position as at 30 June 2022, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

**Basis for Opinion**

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

**Council's Responsibility for the Financial Report**

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

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

**Auditor's Responsibilities for the Audit of the Financial Report**

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

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

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

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

**DEAN NEWBERY**



**SAMANTHA CRETEN**  
**PARTNER**

Signed on the 27<sup>th</sup> day of October 2022,  
at 214 Melbourne Street, North Adelaide



Financial Statements 2022

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www.deannewbery.com.auDean Newbery  
ABN: 30 164 612 890**INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE YORKE PENINSULA COUNCIL****Opinion**

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

**Basis for opinion**

We have audited the Internal Controls of the Yorke Peninsula Council (the Council) under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2021 to 30 June 2022 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

**The Council's Responsibility for the Internal Controls**

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

**Our Independence and Quality Control**

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

**Assurance Practitioner's Responsibilities**

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the designed and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

**Limitation on Use**

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

**Limitations of Controls**

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

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

**DEAN NEWBERY**

**SAMANTHA CRETEN**  
**PARTNER**

Signed on the 27<sup>th</sup> day of October 2022  
at 214 Melbourne Street, North Adelaide, South Australia, 5006

**Yorke Peninsula Council****General Purpose Financial Statements**

for the year ended 30 June 2022

**Certification of Auditor Independence**

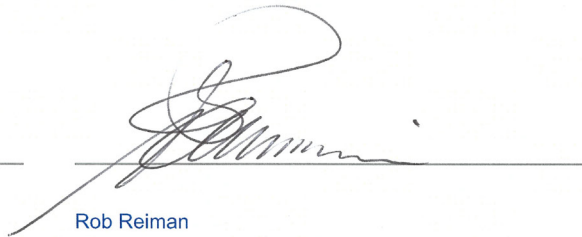
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Yorke Peninsula Council for the year ended 30 June 2022, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Andrew Cameron  
Chief Executive Officer

Date: 26/10/2022



Rob Reiman  
Presiding Member, Audit Committee

Date: 25/10/22



Financial Statements 2022

Chartered  
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North Adelaide SA 5006T: (08) 8267 4777  
www.deannewbery.com.auDean Newbery  
ABN: 30 164 612 890**Certification of Auditor's Independence**

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

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

A handwritten signature in black ink, appearing to read "Samantha Creten".

**SAMANTHA CRETEN****Partner****DEAN NEWBERY****Dated this 27<sup>th</sup> day of October 2022**

North Adelaide | Balaklava

Liability limited by a scheme approved under Professional Standards Legislation

# **Appendix 2: Support Documentation**

# Confidential Items

During 2021/2022, Council held 13 in camera closed sessions to discuss Confidential Items in accordance with Sections 90 (2) and (3) (a) (b) (d) (i) (j) (k) of the Local Government Act 1999.

13/10/2021	Disclosure of interests - Independent Member - Council Assessment Panel
13/10/2021	Port Clinton Seawater Inundation Flood Protection Works
13/10/2021	Material Supply 2021-2024
15/12/2021	Minlaton Airstrip Upgrade
9/03/2022	Acquisition of Land - Charles Street, Yorketown - Section 91 Order - Minute Reference 071/2020 (08/04/2020)
9/03/2022	Chief Executive Officer's Performance Review
13/04/2022	Community Wastewater Management Schemes
13/04/2022	Dockside Development Port Vincent
13/04/2022	Request for Exemption - Yorketown Airstrip Runway Lighting Upgrade
11/05/2022	ESCOSA Proposed Framework and Approach - Strategic Management Plan
11/05/2022	Jetty Pylon Replacement
8/06/2022	Commercial Laundry Equipment - Caravan Parks
8/06/2022	CEO Key Performance Indicators 2022/2023 - Status Update

## The following Items were released for public record during 2021/2022:

8/07/2020	Lease Purchase Offer - Port Rickaby Caravan Park
8/07/2020	CEO Appraisal - Key Result Areas and Key Performance Indicators
12/08/2020	Material Supply 2020/21 Tender 210-2020
14/10/2020	Construction of CFS Air Operations Hard Stand Area - Yorketown Airstrip
14/10/2020	Sale of Allotment 29, Chenoweth Crescent, Parsons Beach
11/11/2020	Sealed Road Shoulder Rework Tender 212-2020
9/12/2020	Information Technology Strategic Plan 2020-2025
10/02/2021	Black Point Boat Ramp Upgrade
10/02/2021	Business Enhancement Program - Grant Application SA Grain Services

# Council Registers, Codes and Policies

Registers
Register of Members Interests (Ordinary Return)
Register of Members Interests (Primary Return)
Register of Elected Members Allowances and Benefits
Register of Employee Remuneration, Salaries and Benefits
Register of Employee Interests (Ordinary Return)
Register of Employee Interests (Primary Return)
Register of Delegations
Register of Fees and Charges
Community Land Management Plans
Register of Community Land
Register of Public Roads
Register of By-Laws
Register of Elected Members Gifts and Benefits
Register of Employee Gifts and Benefits

Statutory Policies
Section 49 Purchasing and Procurement Policy
Section 50 Community Engagement Policy
Section 78 (1)(b) Section 78 Elected Members Allowance and Benefits
Section 80A Elected Member Training and Development Policy
Section 125 Internal Financial Control Policy
Section 219 Street, Road and Public Place Naming Policy
Section 259 Order Making Policy
Section 270 Internal Review of Council Decisions Policy

Codes
Section 63 Code of Conduct for Elected Members
Section 92 Code of Practice for Access to Council Meetings, Committee Meetings and Documents (Policy reference: PO015)
Section 110 Code of Conduct for Employees

Ferret Shipwreck - Dhillba Guuranda-Innes National Park | Gabrielle Gutsche



# Community Grants

The Community Grants Scheme provides financial grants to community groups and not-for-profit organisations to participate in and contribute to the community, by funding projects, programs and activities relating to recreation, culture, environmental, community, social development and welfare.

The 2021/2022, the Community Grants Program allocated a total of \$102,839.11 in funding to the following community groups and organisations.

	Organisation	Funding
1	Ardrossan Bowling Club	\$ 2,706.00
2	Ardrossan Progress Association	\$ 1,634.00
3	Balgowan Progress Association	\$ 5,000.00
4	Corny Point Progress Association	\$ 2,500.00
5	Curramulka Community Club	\$ 5,000.00
6	Curramulka Cultural Heritage Group Inc.	\$ 1,920.00
7	Edithburgh Football Club and Sports Association	\$ 5,000.00
8	Edithburgh Institute Committee Inc.	\$ 3,000.00
9	Friends of Wauralte & District Inc.	\$ 5,000.00
10	Golden Harvest Quilters	\$ 1,000.00
11	Maitland & District Progress Association Inc.	\$ 1,720.00
12	Maitland Agricultural Horticultural and Floricultural Society Incorporated (Maitland Show Society)	\$ 4,676.40
13	Maitland Bowling Club Inc.	\$ 2,517.34
14	Maitland Rifle Club	\$ 1,270.00
15	Minlaton Bowling Club	\$ 4,807.60
16	Minlaton Golf Club	\$ 3,500.00
17	Port Clinton Community & Sports Club Inc	\$ 3,078.00
18	Port Clinton Progress Association	\$ 2,545.00
19	Port Julia Progress Association	\$ 3,000.00
20	Port Rickaby Progress Association	\$ 5,000.00
21	Port Vincent Memorial Bowling Club	\$ 5,000.00
22	Price Progress Association	\$ 2,698.10
23	Southern Yorke Archers	\$ 944.00
24	Southern Yorke Peninsula Dirt Circuit Club Inc.	\$ 4,780.00
25	Southern Yorke Peninsula Gun Club	\$ 1,686.67
26	Southern Yorke Peninsula Target Shooting Association	\$ 2,641.10
27	Stansbury Museum	\$ 879.00
28	Stansbury Sports and Community Club Inc	\$ 1,245.00
29	The Pines Community Progress Association	\$ 5,000.00
30	Warooka Bowling Club	\$ 933.90
31	Warooka Golf Club Inc	\$ 4,000.00
32	Wool Bay Golf Club Inc	\$ 5,000.00
33	Wool Bay Progress Association	\$ 3,157.00
	<b>TOTAL</b>	<b>\$102,839.11</b>

Southern Yorke Peninsula farmland



# Leases and Licences

Other (Relinquishments)			
Maitland Apex Club Inc.	Maitland	Ground Only – Community Services	Expiry 30/09/2026
Stansbury Museum	Stansbury	Museum	Expiry 31/10/2026 with 3 X 5 year rights of renewal
Port Julia Progress Association Inc.	Port Julia	Road Reserve – walking trail & vegetation	Expiry 31/01/2027
Yorke town Progress Association Inc.	Yorke town	Ground Only – Weaners Flat	Expiry 31/01/2027
Port Vincent Progress Association Inc.	Port Vincent	Ground Only – Tidy Towns & Men's Shed	Expiry 31/01/2027
Price Progress Association Inc.	Price	Ground Only – Sports Grounds & Parklands	Expiry 31/03/2027
Bureau of Meteorology	Minlaton	Automatic Weather Station	Expiry 1/05/2027 with 2 x 5 year rights of renewal
Ardrossan Golf Club Inc.	Ardrossan	Ground Only – Golf Course & Clubrooms	Expiry 30/06/2027
Maitland Golf Club Inc.	Maitland	Ground Only – Golf Course & Clubrooms	Expiry 30/06/2027
Port Victoria Bowling Club Inc.	Port Victoria	Ground Only – Bowling Rinks & Clubrooms	Expiry 30/06/2027
Yorke town Sporting Club Inc.	Yorke town	Ground Only – Tennis, Basketball & Netball	Expiry 30/06/2027
Sunbury Cricket Club Inc.	Sunbury	Ground Only – Sunbury Oval & buildings	Expiry 30/06/2027
Warooka Golf Club Inc.	Warooka	Ground Only – Golf Course & Clubrooms	Expiry 30/06/2027
Edithburgh Golf Club Inc.	Edithburgh	Ground Only – Golf Course & Clubrooms	TBC
Edithburgh Bowling Club Inc.	Edithburgh	Ground Only – Bowling Rinks & Clubrooms	Expiry 30/06/2027 TBC
Glenn & Amy Lennerth	Port Rickaby	Port Rickaby Kiosk	Expiry 31/09/2026 TBC
Port Victoria Gulfhaven Caravan Park	Port Vincent	Lease Caravan Park & Facilities	Proposed 5 year lease with 4 x % rights of renewal. TBC
Port Rickaby Caravan Park	Port Rickaby	Surrender of Lease – Management Agreement Glenn & Amy Lennerth	Expiry 31/09/2026
Chris & Anissa Thompson	HD Dalrymple	Bublacowie Wells Reserve	Expiry 30/06/2026
National Trust of SA	Ardrossan	Licence to Occupy	Expiry 18/05/2027
Council as Lessor			
Leonie Johnson	HD Dalrymple	Effluent Disposal	Expiry 31/12/2025

Other (Relinquishments)			
Adelaide Unicare – Consulting Room, Port Vincent Senior Citizens Facility	Port Vincent	Lease not renewed, no longer in a position to provide services.	
Balgowan Clifftop Kiosk	Balgowan	Expired 31/3/2022 – New Lease Not Approved	Currently out to Expression of Interest
Perfect Dental Care	Yorke town	Relinquish Lease – Moving facility to Adelaide	Expiry 30/06/2022
Trevor & Kathryn Eden	Sultana Point	Relinquish Lease – sold adjoining property new owner not interested.	
Extension of Lease/Licence			
Maitland Show Society Inc	Maitland	Ground Lease – Band Hall	Expiry 31/08/2026
Coobowie Tennis Club Inc	Coobowie	Ground Lease – Tennis Courts	Expiry 31/12/2026
Balgowan Progress Association Inc.	Balgowan	Ground Only – Caravan & Camping Grounds	Expiry 30/04/2027
Southern Yorke Peninsula Agricultural Society Inc.	Minlaton	Ground Only – Jubilee Hall	Expiry 30/06/2027
Royal Volunteer Coastal Patrol	Point Turton	Ground Only – Volunteer Services	Expiry 31/05/2027
Arthurton War Memorial Sporting Club Inc.	Arthurton	Ground Only – Cropping of Parklands	Expiry 30/06/2027
Edithburgh RSL & Sporting Club	Edithburgh	Ground Only – Edithburgh Oval & Clubrooms	Expiry 30/06/2027
Northern Yorke Landscape Board	Minlaton	Licence – Occupy Rooms at Minlaton Council Office	Expiry 30/06/2027
YP Tourism	Minlaton	Licence – Occupy Rooms at Minlaton Council Office	Expiry 30/06/2027
Minlaton District Community & Sporting Centre Inc.	Minlaton	Ground Only – Minlaton Oval Sporting Precinct	Expiry 18/5/2027
Maitland Music & Arts Club Inc.	Maitland	Licence to Occupy – Maitland Hall	Expiry 31/7/2026
Port Rickaby Progress Association	Port Rickaby	Ground Only – Tennis Courts	Expiry 31/12/2026



# Complaints

Complaint Summary		Response Summary
1	Lack of notice about the need for a bush camping permit and that only a phone number and website are provided which cannot be accessed when there is a lack of phone reception.	Response advising Council are working to improve internet access.
2	Inadequate storm water infrastructure.	Onsite inspection undertaken. Mitigation works underway.
3	Failure to notify of neighbouring development.	Response advising there is no legislative requirement for notification.
4	Issues with caravan park cleanliness and amenities.	Response confirming issues followed up and will ensure high standard of cleaning.
5	Lack of grading and condition of road.	Response confirming road classification, recent traffic statistics, maintenance cycle for road and recent grading undertaken.
6	Significant vegetation sprayed when spraying tree regrowth and dead branches pose a fire hazard.	Response confirming internal improvements implemented to prevent recurrence.
7	Inconsistent policing of caravan park rules.	Response providing explanation.
8	Poisoning of native bushes and trees.	Response confirming inspection and consultation with contractors undertaken to avoid recurrence.
9	Search information on certificate redacted.	Response confirming Council have reverted to the previous practice and information provided unredacted.
10	Overgrown verge vegetation.	Response confirming road is not owned by Council and complaint forwarded to DIT.
11	Negative comment by Council employee.	Response providing further information and context.
12	Lack of response regarding time taken to repair boat ramp and stairs/boat ramp being reduced to half capacity leading up to peak use season.	Response advising repairs were being managed by Council's insurer and Council had no control over the work and timeframes. Also delays had been incurred because of weather and tidal conditions.
13	Failure to repair footpath side entry pit.	Response reconfirming initial customer service request reference and that the responsible Leading Worker had been reminded. Explained work would be undertaken when time and resources allow. Side entry pit repaired.
14	Dissatisfaction with budget request for road widening being declined and request for road reclassification.	Response advising site inspection undertaken and that work unable to be undertaken due to higher priority projects and budget limitations. Confirmed representations will be noted for future budget consideration.
15	Lack of response regarding relinquishing cemetery niche.	Response acknowledging request and advising of the relinquishing process.
16	Lack of response regarding request to correct sign spelling.	Spelling corrected with sticker.
17	Lack of response regarding footpath/driveway crossover water pooling issue.	Response confirming site inspection undertaken. Pipe and earthworks carried out with further mitigation strategies planned.
18	Lack of response regarding missing street sign.	Response confirming the missing sign relates to a private lane rather than a Council road and therefore unable to assist.
19	Lack of response regarding township areas requiring tidy up.	Response confirming strategy and timelines for attending to works.
20	Dissatisfaction with approach to native verge revegetation.	Response confirming reasons for approach taken.
21	Delays in processing change of ownership and misinformation.	Change of ownership processed.
22	Lack of response regarding requests for town improvements.	Seat installed and development approval underway for requested shelter.

Complaint Summary		Response Summary
22	Lack of response regarding requests for town improvements.	Seat installed and development approval underway for requested shelter.
23	Lack of response regarding road condition and encroaching trees.	Road graded and trees cut back. A second grade was underway upon receipt of a further complaint.
24	Lack of response regarding footpath condition.	Response confirming Council would attend as soon as time permitted due to current priorities. Work completed.
25	Lack of response regarding nuisance complaint.	Response confirming legislative requirements and management process.
26	Lack of response regarding weed spraying and footpath condition.	Response confirming weed spraying undertaken. Council would attend to the footpath as soon as time permitted due to current priorities.
27	Lack of response regarding request for additional bin.	Response confirming approval and the process required.
28	Lack of response regarding request for road ownership information.	Response confirming road ownership and relevant contact information.
29	Lack of response regarding request for memorial seat.	Response confirming land is not owned by Council and provided relevant contact information.
30	Lack of response regarding rates query.	Response confirming issue resolved.
31	Boat ramp condition and lack of response.	Response confirming repairs were being managed by Council's insurer and Council have no control over the work and timeframes but are regularly following up.
32	Lack of response regarding request for maintenance and information.	Response confirming maintenance undertaken and information provided.
30	Lack of response regarding rates query.	Response confirming issue resolved.
31	Boat ramp condition and lack of response.	Response confirming repairs were being managed by Council's insurer and Council have no control over the work and timeframes but are regularly following up.
32	Lack of response regarding request for maintenance and information.	Response confirming maintenance undertaken and information provided.
30	Lack of response regarding rates query.	Response confirming issue resolved.
31	Boat ramp condition and lack of response.	Response confirming repairs were being managed by Council's insurer and Council have no control over the work and timeframes but are regularly following up.
32	Lack of response regarding request for maintenance and information.	Response confirming maintenance undertaken and information provided.
33	Lack of response regarding neighbouring property issues.	Attended on site and discussed with complainant.
34	Lack of response regarding request for refund.	Response confirming refund processed.
35	Road condition and lack of response.	Response confirming reply email had been rejected and that site inspection and grading had taken place.
36	National Competition Policy complaint. Method of nuisance control created a competitive advantage.	Response provided clarifying method undertaken and confirming that there was no competitive advantage.

**Council staff are currently working towards a suitable resolution for the remaining two complaints:**

1	Failure to adequately address alleged nuisance complaint.	Response confirming action taken in response to legislative requirements. Ongoing.
2	Lack of response regarding outstanding account and maintenance issues.	Investigations continuing.

# External Grant Funding Obtained

In 2021/2022 the Yorke Peninsula Council obtained a total of \$7.1m grant funding for operating and capital projects as listed below:

Received From	Description	Amount
Office for Local Government - Department of Planning Transport & Infrastructure	Point Pearce MUNS - 2020/2021	\$83,390.00
Commonwealth Home Support	YP Leisure Options Program - Home Support - HACC Federal	\$18,587.85
FAG'S Grants - General Purpose and Local Roads	FAG'S Grants - General Purpose and Local Roads 2020/2021	\$973,756.00
FAG'S Grants - General Purpose and Local Roads	Brought Forward Payment 2022/2023	\$1,744,807.00
Arts SA	Materials & Community Information Grant - Maitland Library	\$4,993.00
Arts SA	Materials & Community Information Grant - Minlaton Library	\$2,027.00
Arts SA	Materials & Community Information Grant - Yorketown Library	\$3,085.00
Arts SA	Materials & Community Information Grant - Ardrossan Library	\$3,982.00
Department of Infrastructure Transport Cities & Regional Development	Roads to Recovery Funding	\$821,819.00
Austrade	Regional Tourism Bushfire Recovery Grants program - Regional Tourism Bushfire Recovery Grants program	\$30,000.00
Green Industries	Regional Transport Subsidies Program	\$14,104.00
Landscape SA Northern and Yorke	Minlagawi Gum Flat Management Plan Initial Actions	\$10,000.00
Country SA PHN	Community Wellbeing and Participation	\$80,000.00
Supplementary Local Road Funding	Sealed Roads	\$405,549.00
Local Roads and Community Infrastructure (LRCIP)	Phase 3 Grant Agreement	\$903,914.00
Coast Protection Board	Foul Bay - Erosion & Hazard Risk / Adaptation Options	\$20,000.00
Coast Protection Board	Coastal Defence Pt Clinton, James Well, Pine Point, Coobowie	\$55,000.01
National Recovery & Resilience Agency - Preparing Australian Communities Local Stream	Cultural Burns Education	\$69,000.00
Department of Industry, Science, Energy and Resources	Southern Yorke Peninsula Community Childcare Centre 22/23	\$900,000.00
Country SA PHN	Arts Activation Strategy	\$70,000.01
YP Roads Upgrade Project	Balance of Milestones 1,2 3 from LGIPP	\$782,482.00
LRCIP	Phase 2	\$26,170.00
Department of Industry, Science, Energy and Resources	Drought Communities Program - Extension	\$100,000.00
LGA	CWMS Pt Vincent Expansion Project	\$ 11,301.53
Department of Environment and Water - Coast Protection Board	Coastal Community Participation Grant - Ardrossan	\$4,000.00
Department of Environment and Water - Coast Protection Board	Coastal Community Participation Grant - Hardwick Bay	\$2,938.00
National Australia Day Council	Australia Day 2022 Milestone 1 Grant	\$9,917.60
<b>TOTAL</b>		<b>\$7,150,823.00</b>

Note: Amounts listed below may differ from those presented in Council's General Purpose Financial Statements due to required accounting treatment.

# Legislative Requirements

The following table demonstrates Yorke Peninsula Council's compliance with the Local Government Act 1999 (SA) and the Local Government Regulations.

Local Government Act			
Requirement	Title	Page	Met
S128 (9) (a & b)	(a) Information on the remuneration payable to its auditor for work performed during the relevant financial year, distinguishing between- <ul style="list-style-type: none"> <li>(i) Remunerations payable for the annual audit of the council's financial statements; and</li> <li>(ii) Other remuneration;</li> </ul> (b) If a person ceased to be the auditor of the council during the relevant financial year, other than by virtue of the expiration of his or her term of appointment and not being reappointed to the office – the reason or reasons why the appointment of the council's auditor came to an end.	81	✓
S131	Annual Report to be prepared and adopted by 30 November in each year relating to the operations of the council for the financial year ending in the preceding 30 June.  The Council must provide a copy of its Annual Report to: <ul style="list-style-type: none"> <li>▪ Each member of Council;</li> <li>▪ Presiding Member of both Houses of Parliament.</li> </ul> Council must make copies available for inspection on Council's website and principal office.  Members of the public may purchase a hard copy from the Council's principal office (Maitland).	N/A	✓
Schedule 2			
S12	Subsidiaries: A report including audited financial statements must be incorporated into the Yorke Peninsula Council's Annual Report.	N/A	N/A
S28	Regional Subsidiaries: A report including audited financial statements must be incorporated into the Yorke Peninsula Council's Annual Report.	62-110	✓
Schedule 4			
1(a)	Audited financial statements of the Council for the relevant year.	62-110	✓
1(b)	A list of registers that are required to be kept under the <i>Local Government Act 1999</i> and the Local Government (Elections) Act 1999.	114	✓
1(c)	A list of codes of conduct or practice required under the <i>Local Government Act 1999</i> and the Local Government (Elections) Act 1999.	114	✓
1(f)	Information on the allowances paid to members of the council or council committees.	15-16	✓
1(g)	Information on the number of senior executive officers and information on the kinds of allowances, bonuses and benefits that are made available to those officers as part of a salary package.	18	✓
1(ga)	A report on the use of sections 90(2) and 91(7) by the council and its council committees containing the information required by the regulations.	15	✓
1(gb)	A report on the applications made to the council under the Freedom of Information Act 1991 during the relevant financial year containing the information required by the regulations.	18	✓
1(h)	A statement of- <ul style="list-style-type: none"> <li>(i) The council's representation quota; and</li> <li>(ii) The average representation quota for council of a similar size and type; and</li> <li>(iii) When the council next intends to conduct a review under Chapter 3 Part 1 Division 2; and</li> <li>(iv) The procedures that are available under Chapter 3 for electors to make submissions on representation under this Act.</li> </ul>	50	✓
2(a)	The council's performance in implementing its strategic management plans during the relevant financial year, and the council's projections and targets under its plan for the next financial year.	60-61	✓
2(ab)	The council's performance against its annual business plan for the relevant financial year.	51-59	✓
2(b)	The extent to which activities for the council have been subjected to competitive tender or other measures to ensure services are delivered cost-effectively, and the extent (if any) to which the council has pursued policies for purchasing local goods and services.	18	✓

Local Government Act - cont.			
Requirement	Title	Page	Met
Schedule 4			
2(c)	The decision-making structure of the council.	8-11	✓
2(ca)	The training and development activities for members of the council during the relevant financial year.	16	✓
2(d)	The implementation of equal opportunity programs, and other human resource management or development programs, during the relevant financial year.	21	✓
2(e)	The progress of the council in preparing or finalising any management plans for community land required under the Chapter 11.	19	✓
2(f)	Other matters prescribed by the regulations.	N/A	✓
Local Government (General) Regulations			
S10	(1) Pursuant to section 131(5)(b) of the Act, the South Australian Local Government Grants Commission is a prescribed body.  (2) For the purposes of section 131(5) of the Act, the relevant day by which an annual report must be submitted is 31 December in the financial year immediately following the end of the financial year to which the annual report relates.	N/A	✓
S35(1)	For the purpose of clause 1(ga) of Schedule 4 of the Act-  (a) In the case of a report on the use of section 90(2) of the Act, the following information is required:  (i) The total number of orders made under that subsection in the financial year;  (ii) The date and subject of each order within the ambit of subparagraph (i);  (iii) In relation to each paragraph ((a) to (n)) of section 90(3) of the Act- the number of times in the financial year that an order made under section 90(2) was made on the basis that the information or matter fell within the ambit of the paragraph; and  (b) In the case of a report on the use of section 91(7) of the Act, the following information is required:  (i) The total number of orders made under that subsection in the financial year;  (ii) The number of orders made under that subsection that expired, ceased to apply or were revoked during the year;  (iii) The number of orders made under that subsection that remained operative at the end of the financial year (but not including orders made before 15 November 2010);  (iv) The date and subject of each order within the ambit of subparagraph (i) or (iii).	113	✓
S35(2)	Pursuant to clause 1(i) of Schedule 4 of the Act, the report required under section 270(8) is prescribed, being:-  S270 "Procedures for review of decisions and requests for services":  (8) A council must, on an annual basis, initiate and consider a report that relates to-  (a) the number of applications for review made under this section; and  (b) the kinds of matters to which the applications related; and  (c) the outcomes of the applications under this sections; and  (d) such other matters as may be prescribed by the regulations.	49	✓
Local Nuisance and Litter Control Act 2016			
S8	A council must, in its annual report prepared pursuant to section 131 of the Local Government Act 1999 in relation to a particular financial year, include details of the performance by the council during that year of functions conferred on it under this Act.	38	✓

# **Appendix 3: Legatus Group Annual Report**



## 2021/2022 ANNUAL REPORT

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

The Legatus Group Charter clause 6.3 Annual Report

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

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

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

The Legatus Group is a regional subsidiary of:

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

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

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

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

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

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

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

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

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

#### **Office Bearers for 2021/22**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mayor Phillip Heaslip

Chairman Legatus Group

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Waste

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

#### Roads / Transport

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

#### Community / Tourism

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

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

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

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

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

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

Simon Millcock

CEO Legatus Group

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

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

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

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

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

Peter Ackland	4
Colin Byles	6
Ian McDonald	6

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

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

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee

CENTRAL LOCAL GOVERNMENT  
REGION of SA  
trading as



Annual Financial  
Statements

For the financial year

1 July 2021 – 30 June 2022

# LEGATUS GROUP

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

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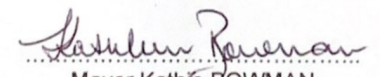
**LEGATUS GROUP****ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2022****CERTIFICATION OF FINANCIAL STATEMENTS**

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

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



Simon Francis MILLCOCK  
CHIEF EXECUTIVE OFFICER



Mayor Kathie BOWMAN  
CHAIR, Audit & Risk Management  
Committee

Date: 9 SEPT 2022.

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

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

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

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

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

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

## LEGATUS GROUP

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

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

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

## LEGATUS GROUP

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

		2022	2021
	Notes	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Council Contributions		170,400	177,525
Investment receipts		7,032	8,188
Grants utilised for operating purposes		131,599	387,027
Reimbursements		-	75,400
Other revenues		3,108	15,279
<u>Payments</u>			
Employee costs		(255,086)	(338,002)
Materials, contracts & other expenses		(327,520)	(653,504)
<b>Net Cash provided by (or used in) Operating Activities</b>	8	<b>(270,467)</b>	<b>(328,087)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(1,720)	-
Purchase of investment property		-	-
Net purchase of investment securities		-	-
Development of real estate for sale		-	-
Loans made to community groups		-	-
Capital contributed to equity accounted Council businesses		-	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(1,720)</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		-	-
Repayment of finance lease liabilities		-	-
Repayment of aged care facility deposits		-	-
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(272,187)</b>	<b>(328,087)</b>
Cash & cash equivalents at beginning of period	8	929,919	1,258,006
<b>Cash &amp; cash equivalents at end of period</b>	8	<b>657,733</b>	<b>929,919</b>

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

# LEGATUS GROUP

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

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

#### 1. Basis of Preparation

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

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

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

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

#### 1.1 Historical Cost Convention

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

#### 1.2 The Local Government Reporting Entity

The Legatus Group ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the *Local Government Act 1999*.

The Constituent Councils are:

- |                                      |  |
|--------------------------------------|--|
| 1. The Barossa Council               | 2. District Council of Mount Remarkable  |
| 3. Barunga West Council              | 4. Northern Areas Council                |
| 5. Clare and Gilbert Valleys Council | 6. District Council of 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 2022

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

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

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

Receivables for generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 10.

#### 1.5 Vehicles & Contents

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

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

Contents	\$2,000
Motor Vehicles	\$5,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Group, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown below.

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

#### 1.6 Payables

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

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

#### 1.7 Employee Benefits

##### Salaries, Wages & Compensated Absences

The Group has 2 FTE employees as at the 30 June 2022, a Chief Executive Officer, a part-time Project Officer and a part-time Admin Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government 10 year bond rates.

# LEGATUS GROUP

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

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

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

#### 1.8 Superannuation

The Group contributes the statutory 10.0% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 10.5% for the 2022-23 financial year.

#### 1.9 GST Implications

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

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

#### 1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 *Leases*. The Group is only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease is recognised as an operating expense on a straight-line basis over the term of the lease.

#### 1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies.

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2022 reporting period and have not been used in preparing these reports.

AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business

AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

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

AASB 17 Insurance Contracts

The Group is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

#### 1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group. Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

#### 1.13 Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

#### 1.14 Comparative Information

During the financial year, the Group has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Group.

**LEGATUS GROUP****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2022****Note 2 - INCOME**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>COUNCIL CONTRIBUTIONS</b>		
<u>General Contribution</u>	<u>170,400</u>	<u>177,525</u>
	<u>170,400</u>	<u>177,525</u>
<b>INVESTMENT INCOME</b>		
Interest on investments		
Local Government Finance Authority	7,032	8,185
Banks	-	3
	<u>7,032</u>	<u>8,188</u>
<b>REIMBURSEMENTS</b>		
- for Internships	-	75,400
	<u>-</u>	<u>75,400</u>
<b>OTHER INCOME</b>		
Conference Registrations & Sponsorship	3,108	15,279
	<u>3,108</u>	<u>15,279</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Waste Management	-	60,000
CWMS	28,000	61,000
Coastal Management	-	140,000
Research & Development	-	26,000
Regional Capacity	42,783	-
SA Road Funding	15,000	-
NRM - - Landscape Priority	8,000	-
Sundry	-	46,151
	<u>93,783</u>	<u>333,151</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
<b>Sources of grants</b>		
State government	8,000	174,000
LGA	85,783	159,151
	<u>93,783</u>	<u>333,151</u>

## LEGATUS GROUP

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

#### Note 3 - EXPENSES

	2022 \$	2021 \$
<b>EMPLOYEE COSTS</b>		
Salaries and Wages	198,882	281,829
Employee leave expense	31,768	33,226
Superannuation	22,064	28,510
Workers' Compensation Insurance	4,232	2,012
Professional Development	127	400
FBT	6,098	6,106
<b>Total Operating Employee Costs</b>	<b>263,171</b>	<b>352,082</b>
 <b>Total Number of Employees</b>	 <b>2.0</b>	 <b>1.4</b>
<i>(Full time equivalent at end of reporting period)</i>		
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,338	2,238
Subtotal - Prescribed Expenses	<u>2,338</u>	<u>2,238</u>
<u>Other Materials, Contracts &amp; Expenses</u>		
Contractors & Consultants	241,380	461,067
Legal Expenses	80	-
Unleaded Fuel	4,075	3,053
Other Motor Vehicle Costs	2,752	2,754
Members Allowances & Support	4,125	5,500
Meetings & Conferences	4,807	23,692
Insurance	8,921	7,980
Rental - Premises	9,603	9,442
Advertising	704	3,905
Accommodation	1,932	3,587
Airfares, Taxi Fares & Parking	263	2,790
Travel - Reimbursement	1,124	2,086
Catering & Meals	7,372	17,142
Telephone & Internet	3,871	5,797
IT & Web	10,963	-
Postage/Stationery	784	594
Sundry	300	3,849
Subtotal - Other Materials, Contracts & Expenses	<u>303,057</u>	<u>553,239</u>
	<b>305,395</b>	<b>555,477</b>
 <b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Motor Vehicle	5,489	5,489
Contents	1,720	-
	<u>7,209</u>	<u>5,489</u>

## LEGATUS GROUP

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

#### Note 4 - CURRENT ASSETS

##### CASH & EQUIVALENT ASSETS

Cash at Bank	12,324	91,271
Deposits at Call	645,409	838,647
	<u>657,733</u>	<u>929,918</u>

##### TRADE & OTHER RECEIVABLES

Accrued Revenues	495	224
Debtors - General	-	39,270
GST / FBT Recoupment	1,657	476
	<u>2,152</u>	<u>39,970</u>

## LEGATUS GROUP

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

**Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS**

	2021				2022			
	\$				\$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	28,967	(9,606)	19,361	-	28,967	(15,095)	13,872
Contents	-	3,948	(3,948)	-	-	3,678	(3,678)	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872
<i>Comparatives</i>	-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361

		2021	CARRYING AMOUNT MOVEMENTS DURING YEAR							2022
		\$	\$							\$
CARRYING AMOUNT		Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out		
Motor Vehicles		19,361	-	-	-	(5,489)	-	-	-	13,872
Contents		-	1,720	-	-	(1,720)	-	-	-	-
	0	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT		19,361	1,720	-	-	(7,209)	-	-	-	13,872
Comparatives		24,850	-	-	-	(5,489)	-	-	-	19,361

## LEGATUS GROUP

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

#### Note 6 - LIABILITIES

	2022		2021	
	\$		\$	
	Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>				
Goods & Services	2,205	-	32,740	-
Payments received in advance	7,500	-	-	-
Accrued expenses - employee entitlements	4,082	-	2,160	-
Accrued expenses - other	1,250	-	1,759	-
GST & PAYG	-	-	503	-
	<b>15,037</b>	<b>-</b>	<b>37,162</b>	<b>-</b>
<b>PROVISIONS</b>				
Employee entitlements - Annual Leave	23,881	-	19,350	-
Employee entitlements - Long Service Leave	-	15,667	-	12,113
Future reinstatement / restoration, etc				
Other				
	<b>23,881</b>	<b>15,667</b>	<b>19,350</b>	<b>12,113</b>

#### Note 7 - RESERVES

	1/7/2021	Transfers to Reserve	Transfers from Reserve	30/6/2022
<b>OTHER RESERVES</b>				
General Reserve	269,770	-	-	<b>269,770</b>
<b>TOTAL OTHER RESERVES</b>	<b>269,770</b>	<b>-</b>	<b>-</b>	<b>269,770</b>
<i>Comparatives</i>	<i>519,770</i>		<i>(250,000)</i>	<i>269,770</i>

#### PURPOSES OF RESERVES

##### Other Reserves

*This reserve was established to provide for one year of basic operation (employee costs, vehicle costs, insurance, materials), should no revenue be received.*

## LEGATUS GROUP

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

#### Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

##### (a) Reconciliation of Cash

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

	Notes	2022 \$	2021 \$
Total cash & equivalent assets	4	<u>657,733</u>	<u>929,918</u>
Balances per Cash Flow Statement		<u>657,733</u>	<u>929,918</u>

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

Net Surplus (Deficit)	(301,453)	(303,505)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	7,209	5,489
Net increase (decrease) in unpaid employee benefits	8,085	14,080
	(286,159)	(283,936)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	37,818	53,875
Net increase (decrease) in trade & other payables	(22,125)	(98,027)
Net increase (decrease) in other liabilities	-	-
<b>Net Cash provided by (or used in) operations</b>	<b>(270,466)</b>	<b>(328,088)</b>

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

##### (d) Financing Arrangements

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

Corporate Credit Cards	1,000	1,000
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#### Note 9 - FUNCTIONS

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

- 1 Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P003 - Regional Waste Management
- 4 P005 - Natural resources Management
- 5 P007 - LGA R&D projects
- 6 P009 - CWMS & Climate Change Co-ordinator
- 7 P017 - Waste Management Composting
- 8 P019 - Coastal Adaptation
- 9 P022 - Roads & Transport
- 10 P027 - Community Capacity Building
- 11 P028 - Regional Capacity Building
- 12 P029 - LGA R&D Projects
- 13 P032 - Sustainability Hub
- 14 P031 - Digital Maturity Index
- 15 P034 - N&Y Coastal Management Action Plan
- 16 P036 - LGA - R&D Regional Youth Volunteering
- 17 P037 - Creative Industries Project
- 18 P038 - Regional Waste Strategy
- 19 P040 - Disability Inclusion Action Plan
- 20 P042 - Drought Wellbeing Project
- 21 P043 - Stormwater Harvesting Trial
- 22 P044 - IT Data Gathering & Digital Research
- 23 P045 - Aboriginal Engagement Committee

Income and expenses have been attributed to the functions/activities throughout the financial year.

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

**Note 10 - FINANCIAL INSTRUMENTS**

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

**Accounting Policies - Recognised Financial Instruments**

**Bank, Deposits at Call, Short Term Deposits** **Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 1.05% as at 30 June 2022

**Carrying amount:** approximates fair value due to the short term to maturity.

**Receivables - Trade & other debtors**

**Accounting Policy:** Carried at nominal value.

**Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.

**Carrying amount:** approximates fair value.

**Liabilities - Creditors and Accruals**

**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.

**Terms & conditions:** Liabilities are normally settled on 30 day terms.

**Carrying amount:** approximates fair value.

**Liquidity Analysis**

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	657,733	-	-	657,733	657,733
Receivables	2,152	-	-	2,152	2,152
Other Financial Assets	-	-	-	-	-
<b>Total</b>	<b>659,885</b>	<b>-</b>	<b>-</b>	<b>659,885</b>	<b>659,885</b>
<b>Financial Liabilities</b>					
Payables	1,250	-	-	1,250	1,250
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
<b>Total</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>1,250</b>	<b>1,250</b>

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

**Net Fair Value**

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

**Risk Exposures**

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

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

**Liquidity Risk** is the risk that the Group will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

## LEGATUS GROUP

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

#### Note 11 - FINANCIAL INDICATORS

	2022	2021	2020
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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>	(109.9%)	(49.8%)	31.2%
Total Operating Income			

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

#### Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(221%)	(148%)	(165%)
Total Operating Income			

*Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.*

#### Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	0%	305%
Depreciation Expenditure			

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

## LEGATUS GROUP

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

#### Note 12 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Group prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2022 \$	2021 \$
Income	274,323	609,543
Expenses	(575,775)	(913,048)
<b>Operating Surplus / (Deficit)</b>	<b>(301,453)</b>	<b>(303,505)</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	7,209	5,489
Proceeds from Sale of Replaced Assets	-	-
	<b>7,209</b>	<b>5,489</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(1,720)	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	-	-
	<b>(1,720)</b>	<b>-</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(295,964)</b>	<b>(298,016)</b>

## LEGATUS GROUP

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

#### Note 13 - RELATED PARTY DISCLOSURES

##### KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 1 person was paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	158,801	154,050
Member Allowance	4,125	5,500
Post-employment benefits	15,880	14,635
FBT	6,098	6,106
<b>TOTAL</b>	<b>184,904</b>	<b>180,291</b>

The Group received the following amounts in total:

	2022	2021
	\$	\$
Contributions for fringe benefits tax purposes	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

##### PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

##### OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	Received 2022 \$	Outstanding 2022 \$
The Barossa Council	12,496	-
Barunga West Council	12,496	-
Clare and Gilbert Valleys Council	12,496	-
Copper Coast Council	12,496	-
The Flinders Ranges Council	12,496	-
Regional Council of Goyder	12,496	-
Light Regional Council	12,496	-
Adelaide Plains Council	12,496	-
District Council of Mount Remarkable	12,496	-
Northern Areas Council	12,496	-
District Council of Orroroo / Carrieton	12,496	-
District Council of Peterborough	12,496	-
Port Pirie Regional Council	12,496	-
Wakefield Regional Council	12,496	-
Yorke Peninsula Council	12,496	-
<b>TOTAL</b>	<b>187,440</b>	<b>-</b>

##### Description of Services provided to all Related Parties above:

The Legatus Group is the peak regional local government organisation that is focused on the interests of its communities. The Legatus Group's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

The Group has Five Primary Goals and numerous strategies to achieve these are outlined in the Group's Strategic Plan 2018-2028 which is available on the Group's website.

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## **LEGATUS GROUP**

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

#### **Note 14 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION**

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2022.

#### **Note 15 - EVENTS OCCURRING AFTER REPORTING DATE**

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

**LEGATUS GROUP**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 June 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

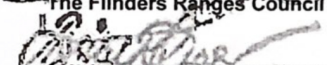
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Legatus Group for the year ended 30 June 2022, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

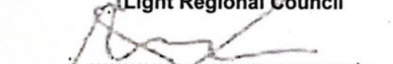
This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

  
 CHIEF EXECUTIVE OFFICER  
 The Barossa Council

  
 CHIEF EXECUTIVE OFFICER  
 Clare & Gilbert Valleys Council

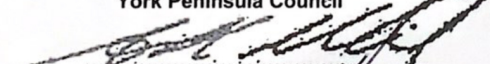
  
 CHIEF EXECUTIVE OFFICER  
 The Flinders Ranges Council

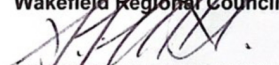
  
 CHIEF EXECUTIVE OFFICER  
 Light Regional Council

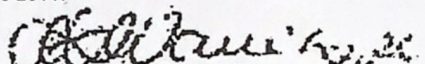
  
 CHIEF EXECUTIVE OFFICER  
 District Council of Mount Remarkable

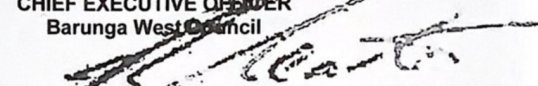
  
 CHIEF EXECUTIVE OFFICER  
 Port Pirie Regional Council

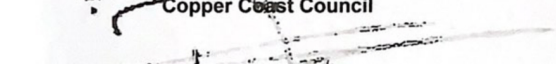
  
 CHIEF EXECUTIVE OFFICER  
 York Peninsula Council

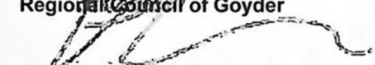
  
 CHIEF EXECUTIVE OFFICER  
 Wakefield Regional Council

  
 CHIEF EXECUTIVE OFFICER  
 Legatus Group

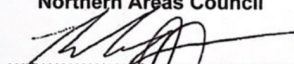
  
 CHIEF EXECUTIVE OFFICER  
 Barunga West Council


  
 CHIEF EXECUTIVE OFFICER  
 Copper Coast Council

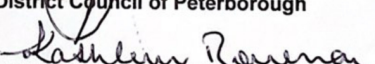
  
 CHIEF EXECUTIVE OFFICER  
 Regional Council of Goyder

  
 CHIEF EXECUTIVE OFFICER  
 Adelaide Plains Council

  
 ACTING CHIEF EXECUTIVE OFFICER  
 Northern Areas Council

  
 CHIEF EXECUTIVE OFFICER  
 District Council of Orroroo Carrieton

  
 CHIEF EXECUTIVE OFFICER  
 District Council of Peterborough

  
 CHAIR, Legatus Group  
 Audit & Risk Management Committee

  
 CHAIR  
 Legatus Group

Date: 9 SEPT 2022