

Kingston District Council

DRAFT ANNUAL REPORT 2020-2021





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Vision Statement

"Kingston SE is recognised as a popular Limestone Coast tourist and lifestyle destination. The main streets, parks and beaches are abuzz with locals and holiday makers, all enjoying our beautiful environment, cafes, restaurants and local produce. Home-grown businesses and primary producers are thriving and the district is well known for its family friendly atmosphere. The community share a sense of pride and common purpose.

Our vision will be achieved by creating a Thriving Destination that encourages tourism and lifestyle living, through Best Practice Planning of Public Spaces and Neighbourhoods, supported by Excellence in Assets & Infrastructure and Strong Communities.

Our council will be known for Progressive Leadership in community engagement and management of community assets."



Welcome to the

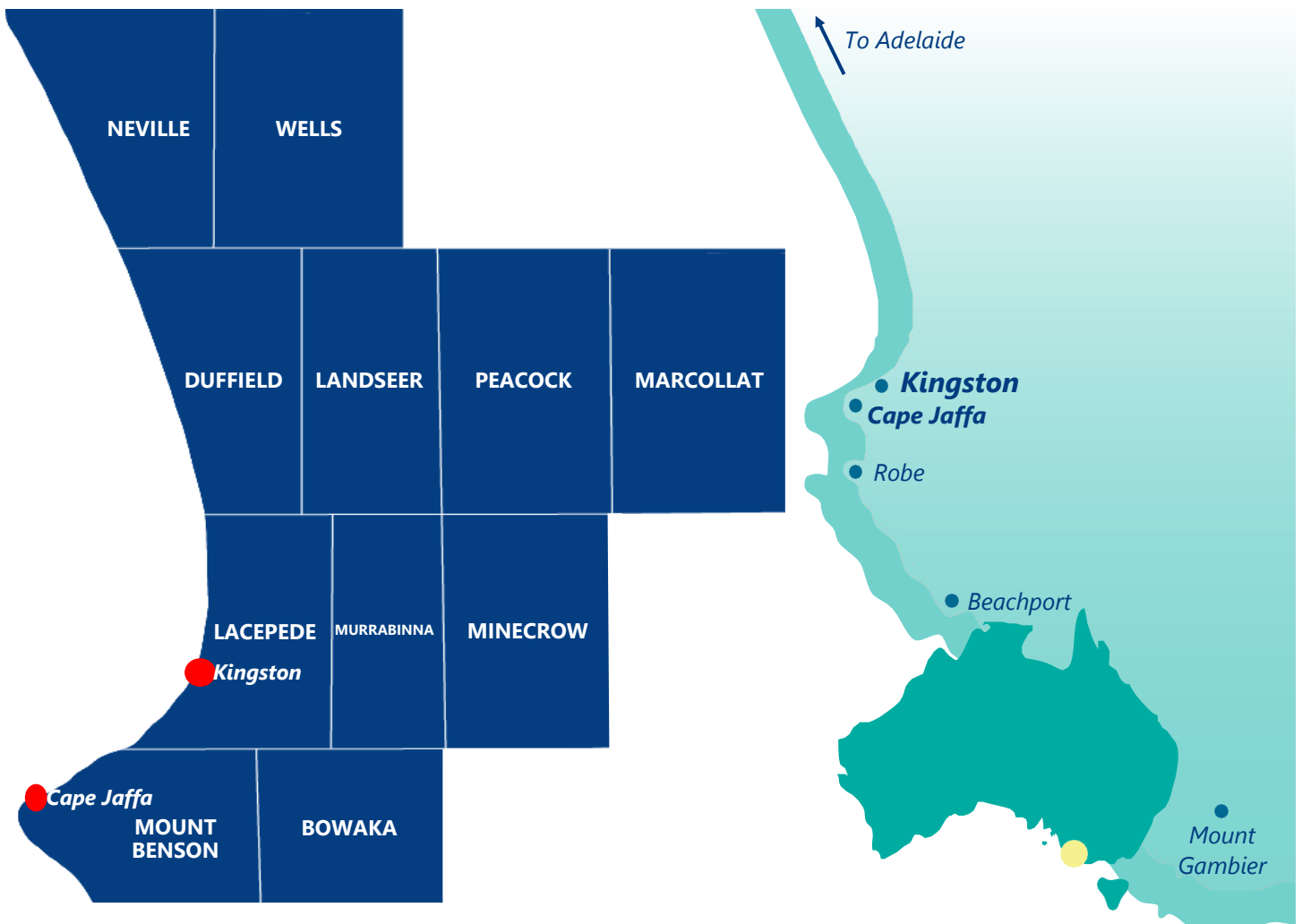
KINGSTON DISTRICT COUNCIL

Kingston SE is located on the Limestone Coast of South Australia and is approximately 300 km from Adelaide, South Australia's capital city. Kingston SE offers superb safe beaches, tourist facilities, parks, gardens and extensive sporting and recreational facilities. The district has many national parks including the world recognised Coorong. Kingston SE also boasts a range of quality health and educational services and facilities, which include a modern medical centre, a 26-bed community hospital, aged care facilities, retirement villages and an R-12 community school and library. Prior to European settlement, several groups of Indigenous people occupied the region, with the Meintang most closely aligned to our district.

Kingston SE is characterised by its prime agricultural land and accessible underground water. It is home to a thriving and vibrant rural economy; featuring cattle and sheep farming for both wool and meat. Commercial fishing is also a significant industry within the district with the local lobster fishing fleet operating out of Cape Jaffa, situated approximately 25km south of Kingston. Kingston is well known for its premium wine production from its Mount Benson Wine Region and is cousin to other well-known neighbouring winegrowing regions including Coonawarra, Padthaway, Wrattobully and Penola. The district also supports a thriving forestry industry from its Mount Benson plantations.

The climate can be described as 'Mediterranean' with mild wet winters and hot dry summers. Although there is recognition of four seasons, the principal seasonal contrasts are warm-to-hot, dry summers and cool-to-mild winters. The average annual temperature is 14.8 °C with an average annual rainfall of 562 mm.

The official population count from the 2016 Census is 2,415, with 51.8% male and 48.2% female. This represents a population increase of 3.2% since 2011. This is consistent with the population increase of 3.6% for the Limestone Coast during the same period. Of the 2,415 residents 51.3% are over 50. The 50+ age group has increased by 5.2% since 2011, growth which is expected to continue into future years. Employment levels remain high at over 95.9% in the labour force; of these 49.7% are working full-time.





Message from the **MAYOR**



It has been an honour to serve the community as Mayor of the Kingston District Council during the 2020-21 year. Being able to represent our community, advocate on your behalf and provide leadership and support in both exciting and in challenging times is a privilege that I value, respect and take very seriously.

Our Council area is unique in many ways and this is reflected in the areas of priority outlined in our strategic documents. We are faced with a different set of challenges to metropolitan Councils, and many rural ones as well. We have a seasonal population and economy, an ageing demographic and over 100kms of coastline with some 25kms being actively managed. Further, we have a vast rural and agricultural area which expects, and rightfully so, a serviceable and well maintained sealed and unsealed road network.

Each year, Council seeks to meet these needs in a delicate balancing act of competing priorities and wide ranging community expectations. The addition of bushfire recovery and the ongoing Covid-19 pandemic have made this all the more complicated.

The Kingston District Council team of Elected Members and staff are committed to moving forward, despite the additional challenges, and the achievements of the 2020-21 year are a testament to this. Some of the key successes of the year are:

- The completion of the Main Streets Stimulus Project, a huge undertaking over several years
- Taking on the running of the Kingston Christmas Parade, which was a great success, with all attendees respecting the additional measures required due to Covid-19
- Unveiling of "Wind Dance" the first augmented reality mural in South Australia, with the opening event supported by a performance by Adam Brand
- Holding of the Barbed Wire Ball in recognition of the efforts of all involved during the fire fight and in recovery efforts following the Keilira fire
- Recognition at the LG Professionals Excellence Awards for Council's Emergency Disaster Response to the Keilira Bushfire
- Development of the Kingston District Council Organisational Values of "Community, Respect and Courage".

The Elected Members of the Kingston District Council continue to serve their community with energy and commitment. They have taken the additional responsibilities and leadership required during times of difficulty in their stride and continue to plan for the future with the prosperity of the community in mind. It is a pleasure working with such a loyal and likeminded team and I thank them for their efforts and support.

Council has continued to progress with capital and ongoing works in accordance with its Annual Business Plan. The Council Assets & Infrastructure and Administration teams have continued to manage the ongoing challenges of Bushfire and Covid-19, and the extra requirements and expectations that have come with them, with great efficiency, all while continuing to perform their core roles. I commend them for their dedication to the community and their hard work.

Council will keep working to build the strength and resilience of our people, enhance our district and fulfil our responsibilities to the community.

In closing, I have the pleasure of presenting to you the 2020-21 Kingston District Council Annual Report, which details the works, events and achievements of Council this year.

Kay Rasheed
MAYOR

Message from the CHIEF EXECUTIVE OFFICER



On behalf of the Kingston District Council, it is a great pleasure to present our Annual Report for the 2020-2021 year.

This was undoubtedly a challenging year for Council as the impact of the pandemic continued into the 2020-2021 financial year. Council responded with a strengthening of business support through the introduction of quarterly business meetings, a comprehensive email database and regular newsletters aimed at advising and supporting our business community.

The past 12 months have seen the completion of many important pieces of work that lay at the heart of the way our services and programs are delivered, ensuring they meet the needs and expectations of our community. The one that I'm most proud is our Community Wellbeing & Participation Program that continues to support the Keilira and wider community in the wake of the bushfire in late December 2019. Just 12 months after the fire, using tourism bushfire recovery funds, we turned ashes into art with the delivery of SA's first augmented reality public artwork.

This project is not only a lasting and poignant recognition of the forgotten fire; it has created incredible economic reward through increased visitation, generating tourism dollars for a community who so warmly wrapped its arms around its own to support our highly recognised local lead recovery.

There is no doubt Covid, bushfires and other local disasters impacted us like we have never experienced. It was therefore appropriate that during the year, Council formally adopted values that represent the way our team goes about its business. Determining them was easy, this is who we are and what we do!

COMMUNITY

As a community, with our community, for our community.

COURAGE

Empower leadership through creative innovation and informed, bold & confident decision making.

RESPECT

Encourage an inclusive and supportive culture, acting with empathy, integrity & honesty in everything we do.

For a small team, we have achieved a lot and the main infrastructure highlight was the practical completion of the Main Street Stimulus Project. This \$1.7m project provides a greener, safer and more accessible town centre for our community and visitors by linking our three (3) main streets.

Other noteworthy achievements include being one of the only communities in South Australia to stage a Christmas Parade during the height of the pandemic, being nimble in extending the footprint of our RV Park as well as offering a longer period of stay to maximise the regional travel boom and injected valuable funds into our local economy.

Our biggest challenge was again our problematic coastline: the Big 4 as I call them, being Cape Jaffa Marina, Wyomi Beach erosion, Kingston Jetty, and the Maria Creek Boat Launching Facility. These issues will continue to stretch the patience of our community, but I am committed to working with Council Members, staff and other relevant stakeholders to do everything I can to address them in a way that isn't an additional burden on our ratepayers whilst maintaining a safe and reasonable level of service.

In what was a really challenging year for all communities across South Australia, I would like to take the opportunity to acknowledge Mayor Kay Rasheed, Elected Members, the local community, and all Kingston District Council staff who have contributed to delivering an impressive array of projects and programs. In saying this, I commend this Annual Report to you.

A handwritten signature in blue ink that reads "Natalie Traeger".

Natalie Traeger
CHIEF EXECUTIVE OFFICER

ELECTED MEMBERS

Our Council comprises of a Mayor and seven Area Councillors. The Elected Members are responsible for policy making and decisions that impact the district, our community, our businesses and our environment.



**MAYOR
KAY RASHEED**

*Audit & Risk Committee
Strategic Planning &
Development Policy Committee
Kingston Early Learning &
Childcare Services Working Group
Kingston Foreshore Caravan Park
Management Committee
CEO Performance Review
Committee*

Cape Jaffa Control Group



**DEPUTY MAYOR
CHRIS ENGLAND**

*Audit & Risk Committee
Strategic Planning &
Development Policy Committee
Kingston Foreshore Caravan Park
Management Committee
CEO Performance Review
Committee*

Cape Jaffa Control Group



CR BILL ARMFIELD

*Strategic Planning &
Development Policy Committee
Kingston Foreshore Caravan Park
Management Committee
CEO Performance Review
Committee*

*Gall Park Management
Committee*



CR JODIE GLUYAS

*Strategic Planning &
Development Policy Committee
Kingston Early Learning &
Childcare Services Working Group
Kingston Foreshore Caravan Park
Management Committee*

*Gall Park Management
Committee*



CR TIM HARDING

*Strategic Planning &
Development Policy Committee
Kingston Foreshore Caravan Park
Management Committee*

*Gall Park Management
Committee*



CR JEFF POPE

*Strategic Planning &
Development Policy Committee
Council Assessment Panel
Northern Limestone Coast
Regional Assessment Panel
Kingston Foreshore Caravan Park
Management Committee
CEO Performance Review
Committee*

Building Fire Safety Committee



CR MICHAEL RINGSHAW

*Strategic Planning &
Development Policy Committee
Kingston Foreshore Caravan Park
Management Committee*

NIL



CR RICK WINGARD

*Audit & Risk Committee
Strategic Planning &
Development Policy Committee
Kingston Foreshore Caravan Park
Management Committee*

*Kingston/Robe Health Advisory
Committee*

Representation on Council Committees

Representation on External Committees

COUNCIL VALUES



COMMUNITY

As a community, with our community, for our community.



COURAGE

Empower leadership through creative innovation and informed, bold & confident decision making.



RESPECT

Encourage an inclusive and supportive culture, acting with empathy, integrity & honesty in everything we do.

Organisational values describe the core ethics or principles which Council will abide by, no matter what. They inspire employees' best efforts and constrain their actions. Strong, clearly articulated values should be a true reflection of Council's aspirations for appropriate workplace behaviour and play an important role in building a positive culture.

Well-drafted and current organisational values will:

- Guide staff behaviour, as well as strategic and operational decisions
- Provide a solid foundation for employment policies, and "fill the gaps" where policies are silent
- Over time, improve Council's ethical character as expressed in its operations and culture
- Demonstrate integrity and accountability to the community and other key external stakeholders
- Set us apart from other Councils
- Reduce the risk of inappropriate behaviour
- Strengthen the employment value proposition, i.e. Council is an employer of choice and this is what we stand for.

Importantly, truly relevant organisational values will assist both Elected Members and staff to make decisions and resolve problems.

In September 2020, Executive Officer of the Limestone Coast LGA Tony Wright met with all Council staff to conduct an inclusive team building exercise to facilitate the development of organisational values for Council consideration. Both administration and depot staff attended the workshop style session, where staff were divided into a mix of four groups, working together to develop a set of values.

Feedback from the facilitator was very positive, with Tony Wright commending the way all staff engaged and how participants already had quite clear vision for the values they believe already exist.

Council adopted its Organisational Values at the 20 October 2020 Council meeting.

These values have been integrated into Council documents and decision making and have proven to be a powerful force for elevating performance and creating an engaged and positive organisational culture.



A THRIVING DESTINATION



2000+ VISITORS THROUGH THE COUNCIL OFFICE VISITOR INFORMATION OUTLET

150+ VISITORS THROUGH THE KINGSTON FORESHORE CARAVAN PARK VISITOR INFORMATION OUTLET



2,858 TICKETS PURCHASED AT THE KINGSTON RV PARK (MARINE PARADE)

\$25,264 REVENUE EARNED FROM THE KINGSTON RV PARK (MARINE PARADE)



\$18,150 SPONSORSHIP OF COMMUNITY EVENTS AND PROJECTS

8 COMMUNITY EVENTS AND PROJECTS SUPPORTED THROUGH PROVIDING IN-KIND SUPPORT

COUNCIL NAMING SPONSOR OF:
KINGSTON MAYORAL CHRISTMAS PARADE



PUBLIC ART | WIND DANCE

On 8 January 2021, Australian Country music singer Adam Brand and Mayor Rasheed officially launched “Wind Dance”, the first augmented reality mural in South Australia.

The project was made possible thanks to funding from the Regional Tourism Bushfire Recovery Program and was commissioned to recognise the Keilira bushfire, started by dry lightning in late December 2019.

Council selected artist Sarah Boese to develop the artwork, which was completed in December 2020, and it was augmented through a partnership with Adelaide company JumpGateVR and EyeJack.

“Wind Dance” captures the personality of Kingston and features themes that acknowledge nature, Aboriginal culture and coastal lifestyle. The heron, a spiritual totem that is important to the Meintangk people, is a symbol of determination, resilience and tranquillity. The circular patterns tie in with the local Aboriginal practice of weaving and pay respect to their deep connection with the land. Smoke drifts through the artwork reminding us of the devastating bushfire that occurred in the region in December 2019 and native spider orchids represent regrowth and healing. The soaring fish reflect family activities and summers by the beach and were inspired by the popular kite festival that takes place in Kingston.

The project will capitalise on the growth of both art tourism and the world of augmented reality. The static mural is fantastic in itself, but the added dimension of movement and sound is immersive and quite spectacular.

Visitors of all ages can download the free EyeJack app on their device to see the huge mural being brought to life, as a digital layer is projected on the real work, right in front of their eyes.

With tourism rapidly growing in regional SA, Council hopes digital experiences like “Wind Dance” will bring more people to Kingston, in turn supporting local businesses, growing the economy and bringing small rural communities together.



The Kingston Foreshore Caravan Park is owned by Council and operated by contracted Managers.

The administration of the Park is managed through monthly operational meetings, which include key Council staff and the Park Managers.

Key maintenance and improvements carried out during the 2020-21 year include:

- Installation of jumping pillow and shade structure
- Upgrade to DumpEzy Point
- External painting of main toilet block/laundry
- Installation of 2 new washing machines
- Upgrade to Laundry including painting, installation of cabinets, new tiles and new flooring
- Lean to veranda's upgraded for 2 cabins
- Privacy screens fitted between cabins
- Installation of oven/cooktop in main camp kitchen

Throughout 2020-21 the Caravan Park participated in the State Government's Great State Voucher Program. A total of 17 x \$50 vouchers were redeemed at the Park throughout the year.

A variety of 'hot deals' were implemented for sites and cabins during the quiet months, these included:

- Cabin Fever
 - Stay 7 nights - Pay for 5
 - Stay 4 nights - Pay for 3
- Overnight Sites
 - Unpowered, \$10 per night, flat rate
 - Powered, \$25 per night, flat rate
 - Kids stay free

All deals were well supported, and in turn the Park's annual occupancy for all cabin stays increased from 51% to 56%.

The park has seen an upward trend in intrastate visitors in comparison to previous years, which is a direct impact of COVID-19 travel restrictions. 60% of bookings placed in 2020-21 were from South Australia, compared to 29% in the previous year.



MARINE PARADE RV PARK

Council operates a Recreational Vehicle (RV) Park, located on Marine Parade adjacent to the Kingston Jetty. The RV Park is accessible to self-contained caravans, campers and camper-trailers, upon the purchase of a ticket from the on-site ticket machine.

In September 2020, Council resolved to increase the maximum length of stay in the RV Park from 2 nights to 3 nights, for a fee of \$10. This change has been extremely well received by the users of the RV Park and the business community, who are benefiting from having travellers stay in Kingston for longer.

Revenue from the RV Park ticket machine for the 2020-21 year was \$25,264, which contributes to the upkeep of the RV area and Kingston Foreshore Caravan Park. There was a 16% growth in ticket sales at the RV Park for the 2020-21 year.



COMMUNITY PLAN ACTIONS 2020-21



Key Theme **A THRIVING DESTINATION**

OBJECTIVE - A SOUGHT AFTER VISITOR AND LIFESTYLE DESTINATION

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Provide consistent, clear and relevant information to people visiting our town and district 	<ul style="list-style-type: none"> Information Bay signage upgrade—remove and replace tourist information at the Kingston Information Bay 	<ul style="list-style-type: none"> Commence project in July 2020, to be completed by December 2020. 	<ul style="list-style-type: none"> Project was delayed due to contractor availability, however performance measure was met in mid-2021

OBJECTIVE - A SUSTAINABLE & PROGRESSIVE CAPE JAFFA ANCHORAGE DEVELOPMENT

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Partner with Cape Jaffa Development Company to sustainably manage, promote, beautify and grow the Cape Jaffa Anchorage development 	<ul style="list-style-type: none"> Cape Jaffa Groyne Sustainable management of sand and seagrass movement at the Cape Jaffa Anchorage Marina 	<ul style="list-style-type: none"> Contractor engaged to repair armour rock; work completed within budget by June 2021 Ongoing 	<ul style="list-style-type: none"> Performance measure met Ongoing

OBJECTIVE - A DIVERSE RANGE OF PROSPEROUS LOCAL BUSINESSES AND PRIMARY INDUSTRIES

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Create an environment that encourages innovation and investment 	Collaborate with relevant stakeholders to investigate future options for the expansion of childcare/early learning centre services and facilities in Kingston	<ul style="list-style-type: none"> Ongoing 	<ul style="list-style-type: none"> Ongoing

OBJECTIVE - A VIBRANT TOWN CENTRE

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> • Create and maintain a vibrant retail hub in the centre of Kingston • Provide in demand facilities and services to the community and visitors 	<ul style="list-style-type: none"> • Stage 2 of 2 for upgrading Agnes, Holland and Hanson Street • Provide encouragement and support to event organisers to deliver new and existing events in the district that increase visitation • Kingston Foreshore Caravan Park Laundry upgrade • Kingston Foreshore Caravan Park Jumping Pillow 	<ul style="list-style-type: none"> • Project completed within budget by September 2020 • Support local event organisers via Community Assistance Program • Project to be completed within budget prior to October 2020 • Project to be completed by June 2021 	<ul style="list-style-type: none"> • Due to impact of Covid-19 and contractor availability finalisation of project was delayed until mid-2021, with requirement for minor budget adjustments. • 9 local events sponsored through Community Assistance Program and the Community Wellbeing & Participation Initiative • Performance measure met • Performance measure met





BEST PRACTICE PLANNING



8 ADDITIONAL SOLAR LIGHTS
INSTALLED ALONG MARINE
PARADE WALKING TRAIL

10 ADDITIONAL HERITAGE TRAIL
MARKERS INSTALLED

\$1.7M KINGSTON MAIN
STREETS STIMULUS PROJECT
COMPLETED



633 HRS DREDGE OPERATION

1.35m REDUCTION IN
ELEVATION OF SAND
ACCUMULATION AT THE
CAPE JAFFA JETTY

11,000m³ SAND
REPLENISHMENT AT WYOMI BEACH

500m³ SEAGRASS REMOVED
FROM SOUTHERN SIDE OF JETTY,
INCLUDING LEVELLING OF THE
WHOLE BEACH AMENITY



KINGSTON SE MAIN STREETS STIMULUS PROJECT

The significant Main Streets Stimulus Project was completed during the 2020-21 year. An extensive tender process was undertaken, with South East Excavations being awarded the contract in December 2019.

The Main Street Stimulus Project officially 'broke ground' on Thursday 6 February 2020 with the commencement of the stormwater upgrade.

The underground gravity stormwater system included placement of over 600m of new pipe along Agnes Street, from Cameron Street past Gough Street, and along Gough Street, from Agnes Street to Maria Creek. New side entry pits were also installed to improve drainage at known accumulation areas on Agnes Street.

The stormwater upgrade was completed in April 2020, with the main streetscape component of the project commencing on 27 April 2020.

The main construction component of the Main Streets Stimulus Project will aim to provide for a greener, safer and more accessible town centre for our community and visitors by linking our three (3) main streets.

Works completed include: paved corner connections and protuberances, increased footpath width, stormwater upgrade activation (connection of pits), increased business accessibility, vine removal, veranda post remedial works, garden beds ready for planting, new spoon drains, as well as safer and more accessible pedestrian ramps, which now meet Australian standards.

In the 2020-21 year works included Common Wastewater Management System connections, further kerb and protuberance works, completion of garden bed plantings, installation of complementary signage, street furniture and art components.

Council has been extremely fortunate to receive significant external grant funding to undertake this project:

- \$668,500 from the Building Better Regions Fund
- \$334,250 from the Regional Growth Fund
- \$334,250 from Places for People





COASTAL MANAGEMENT

MARIA CREEK SUSTAINABLE INFRASTRUCTURE PROJECT

Since December 2019, Council has invested significant time and effort into the 'Maria Creek Sustainable Infrastructure Project'. The project investigated multiple pathways for boat launching facilities within the township, including the options and costings for the reinstatement of the Maria Creek Boat Launching Facility.

In addition to any capital works required to reinstate the facility, these investigations determined that all options to maintain Maria Creek Boat Ramp would require on-going sand bypassing of between 30,000-50,000 m³ in an effort to maintain navigability of the facility. These ongoing costs, as well as significant costs for the initial capital works, were considered in detail through the Maria Creek Business Case.

Based on the outcomes and recommendations within the study and business case, the community were provided a survey in March 2021 to determine the ratepayers willingness to pay for the reinstatement of the facility. At the close of the survey, the following results were achieved:

- 78%** **I support Council's 'in principle' position**
 - Accepts loss of Maria Creek Boat Launching Facility
 - Remaining option of Cape Jaffa Boat Ramp and Faun Trackway/beach launching at Johnston Avenue, Kingston
 - Further consider effects and options of 'removal' for jetty amenity (or 'do nothing')

- 21%** **I am willing to pay a significant rate increase for the reinstatement of the facility**
 - Reinstatement Maria Creek Boat Launching Facility \$7.6m capital/minimum \$626,200 ongoing
 - Accept average rate revenue increase of 15%-19%

- 1%** **Invalid**

Having considered the survey results, Council endorsed its 'in principle' position that it does not proceed with the reinstatement of the Maria Creek Boat Launching Facility. Given the outcomes and results of the community survey, Council resolved to investigate partial removal of the breakwaters at the facility in an effort to improve beach widths (due to sand accumulation) at the Kingston Jetty.

Having considered the key findings of the Partial Breakwater Removal Concept - Technical Note, at its meeting of 21 July 2021, Council resolved to adopt the 'do-nothing' concept as contained in the Maria Creek Concept Study dated 17 June 2020, for the foreseeable future.

For further information and supporting documents on this project, please visit the Major Projects page on Council's website: www.kingstondc.sa.gov.au.

WYOMI PROTECTION PROJECT - SAND NOURISHMENT CAMPAIGN

In 2020-21, Council was successful in securing \$152,000 in grant funding from the Coast Protection Board (CPB), through the Department for Environment and Water (DEW) for a sand nourishment campaign at Wyomi Beach.

In May 2021, approximately 11,000m³ of sand from south of the Kingston Jetty was placed in the Wyomi area. Placement of 6,000m³ in the southern compartment and 3,000m³ in the northern compartment was initially completed. Following storm damage at the end of May 2021, an additional 2,000m³ was moved to the northern compartment. By undertaking sand replenishment as the immediate strategy, it allowed time for longer term strategies for the area and associated triggers to be carefully considered through the Coastal Adaptation Strategy.

In 2021-22 Council will investigate longer term strategies at this location through the Wyomi Beach Adaptation Pathways Project.

CAPE JAFFA ANCHORAGE MARINA

In 2021-22, Council progressed the Sand Management Plan under agreement with the Cape Jaffa Development Company. A large dredging campaign was undertaken, focussing on creating a sand sink on the Western Beach. It is estimated that approximately 50,000m³ was removed from the Western Beach using Council's Damen dredge. This successfully provided an additional buffer prior to the winter season and a navigable channel during the commercial fishing season.

Since the campaign, a significant change to sand levels at the Cape Jaffa Jetty has been observed. An additional 35m of jetty is now underwater which was previously under sand, this a direct reflection of removing the backlog of sand on the Western Beach through the dredging campaign.

Dredging activities were successful in providing a navigable facility for the use of recreational and commercial fishers. These activities were undertaken to ensure Council's compliance with its legal responsibilities under historical development agreements.



REGULATORY SERVICES

DEVELOPMENT

Through the 2020-21 year, Council received and processed development applications and approvals for works at locations throughout the area. Numbers and the values of applications were slightly up from the 2019-20 year, with statistics for 2020-21 being:



87 DEVELOPMENT APPLICATIONS APPROVED
3 LAND DIVISIONS APPROVED
\$7.9M VALUE OF DEVELOPMENTS APPROVED
23 WASTE WATER APPROVALS GRANTED

COMPLIANCE

Council's general inspection and compliance duties are primarily carried out by the Senior Development and Compliance Officer, which range across dog management, fire hazard reduction, RV Park inspections and monitoring of unsightly properties. During the 2020-21 year the following were completed



169 NOTICES ISSUED FOR FIRE HAZARD REDUCTION
712 DOGS REGISTERED
14 DOGS IMPONDED
14 DOG EXPIATIONS ISSUED
2 MENACING DOG ORDERS ISSUED
155 INSPECTIONS CONDUCTED AT THE RV PARK

ENVIRONMENTAL HEALTH

Council continues to resource share an Environmental Health Officer with Wattle Range Council. The Environmental Health Officer (EHO) is based at the Kingston District Council office one day per fortnight.

Key activities of the EHO include support and promotion of food safety programs, including Food Safety Week and Food Safety Short Courses, conduction inspections of hair salons and public swimming pools, and conducting rainwater and food sampling. Key achievements for the 2020-21 year include:



9 RAINWATER SAMPLES TESTED AT COUNCIL BUILDINGS
3 SWIMMING POOLS ASSESSED

NO FOOD SAMPLING OR SALON INSPECTIONS WERE CONDUCTED DUE TO COVID-19

COMMUNITY PLAN ACTIONS 2020-21



Key Theme **BEST PRACTICE PLANNING**

OBJECTIVE - INTEGRATED, SPACES AND PLACES

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> • Create an accessible district for all ages • Create connected places and usable spaces, that attract a range of people (residents, visitors, new families and retirees) • Identify and respond to current and future coastal facility recreational needs and associated professional fishing facilities 	<ul style="list-style-type: none"> • Construction of footpath on South Terrace from entrance of Retirement Village to Cooke Street • Footpath renewals—Northern side of Charles Street from Agnes to James Streets and Hanson to Cooke Street, adjacent to Foodland • Upgrade of Apex Park BBQ shelter • Remedial works to Apex Park skate ramp + basketball court • Maria Creek Sustainable Infrastructure Project—Stage 2 	<ul style="list-style-type: none"> • Works completed by end of December 2020 • Works completed by end of December 2020 • Works completed by December 2020 • Works completed by December 2020 • Commence Stage 2 for design associated with sustainable infrastructure by September 2020 	<ul style="list-style-type: none"> • Performance measure met • Performance measure met • Performance measure met in late 2021 • Performance measure met • Performance measure met

OBJECTIVE - PRESERVE THE RURAL ATMOSPHERE, OPEN SPACES, BEACHES & OTHER NATURAL RESOURCES

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> • Protect our natural environment • Proactively manage our coastline and beaches 	<ul style="list-style-type: none"> • Partner with DEW and NRM to ensure the needs of our primary producers are met • Continue to monitor and proactively manage coastal erosion, sand drift and seagrass accumulation to ensure safe and accessible beaches, boat launching and marina facilities • Coastal planning/Data/Study/Projects 	<ul style="list-style-type: none"> • Ongoing • Ongoing • Delivery of coastal study or research opportunities with associated grant funding 	<ul style="list-style-type: none"> • Ongoing • Ongoing • Ongoing

OBJECTIVE - PRESERVE THE HERITAGE & CHARACTER OF THE DISTRICT

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> • Promote heritage buildings within the district 	<ul style="list-style-type: none"> • Heritage Trail extensions 	<ul style="list-style-type: none"> • Installation complete by March 2021 	<ul style="list-style-type: none"> • Project delayed performance measure met late 2021



EXCELLENCE IN ASSETS & INFRASTRUCTURE



1,767KMS UNSEALED ROADS
PATROL GRADED

5.804KM RESEAL WORKS ON
TARATAP ROAD, GOUGH STREET,
MARIA COURT, PINKS BEACH
ROAD & MARINE PDE BEACH
ACCESS



32 GARDEN BEDS MAINTAINED

16 NEW GARDEN BEDS
ESTABLISHED

900 NEW TREES/SHRUBS
PLANTED



2736KG E-WASTE COLLECTED

405 VOUCHERS REDEEMED IN
THE HARD WASTE DISPOSAL

2200M3 GREEN WASTE



4 LIGHT VEHICLES REPLACED

145 COUNCIL ASSET
INSPECTIONS COMPLETED

CAPITAL WORKS

INFRASTRUCTURE PROJECTS:

- Installation of 8 additional solar lights on Marine Parade Walking Trail
- Renewal works completed at Apex Park including remedial works to the skate park and basketball court
- Installation of water storage facility at the depot for building fire safety
- Extension of the Kingston Heritage Trail with an additional 10 trail markers
- Repairs to rock armour at the Cape Jaffa groyne

944M
OF FOOTPATH
WORKS
TOTAL COST
\$180,707

21.05KM
OF UNSEALED
ROADS
RESHEETED
TOTAL COST
\$767,009

ROADSIDE TREE
TRIMMING ON
RURAL ROADS
TOTAL COST
\$93,090

5.804KM
OF SEALED ROADS
RE-SEALED
TOTAL COST
\$178,239

SEALED ROADS:

- Taratap Road
- Gough Street
- Maria Court
- Pinks Beach Road
- Marine Pde Beach Access

UNSEALED ROADS:

- Blackford Road
- Cantara Road
- Bald Hill Road
- Woolumbool Road
- Cooke Street Extension

FOOTPATHS:

- South Terrace
- Charles Street
- Cooke Street
- Holland Street

APPLICATION OF NATIONAL COMPETITION PRINCIPLES

Council has not determined to create or cease any significant business activities in the 2020-21 financial year and does not consider any activities undertaken should be considered significant. Council has, in its opinion, not reviewed, reformed or proposed any by-laws that restrict competition. Council has not received any complaints or allegations asserting a breach of competitive neutrality principles.

COMPETITIVE TENDERING FOR GOODS AND SERVICES

The Council continues to utilise contractors to perform major functions of Council works. These functions include mowing of Council's reserves, cartage of material for road maintenance and construction, raising of rubble and quarrying of material for road maintenance and construction, bitumen and resealing works on Council roads, conduct of various consultancy reports for Council, digging of graves at the Kingston Cemetery, desludging of the Community Wastewater Management System, maintenance of Council buildings and rubbish collection.

Contracts are awarded on a tender/quotation basis, in an effort to provide cost effective services to the community and providing the opportunity for competitive tendering. As a result of this approach, Council's requirement to provide expensive plant and equipment is minimised and means Council only needs to maintain a relatively small workforce, which reduces overheads and provides cost effective and efficient running of the organisation.

During the 2020-21 year, seven (7) open or selected tenders were called for the supply of goods and services. The process of calling for tenders or seeking quotes and awarding of contracts is in line with Council's Procurement Policy and Disposal of Land and Assets Policy.

The tenders called were for the following services:

- Loading and Carting of Rubble
- Road Reseal Works
- Replacement of Two Trucks
- IT Services
- Caravan Park Cabins
- Lawn Mowing Services
- CWMS Line Cleaning and Desludging Services

Other purchases are undertaken pursuant to Council's Procurement Policy and Contractor Management Policy.

COMMUNITY LAND MANAGEMENT PLAN

As required by legislation, Council must prepare and adopt a management plan for its community land. The Community Land Management Plan (CLMP) establishes clear objectives for land that is owned by the Council or is under Council's care, control and management.

A Council may review its Community Land Management Plan or any of its components at any time, however must review the plan at least once during the term of Council. Council's current Community Land Management Plan was adopted by Council in May 2018 and is not due for review again until 2022.



COMMUNITY PLAN ACTIONS 2020-21



Key Theme

EXCELLENCE IN ASSETS & INFRASTRUCTURE

OBJECTIVE - BEST PRACTICE ASSET & INFRASTRUCTURE MANAGEMENT

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Continually review all asset and infrastructure management processes, systems and methodology 	<ul style="list-style-type: none"> Road Reseals of Taratap Road, Gough Street, Maria Court, Pinks Beach Road, Marine Parade beach access Unsealed Road Resheeting of segments of Blackford Road, Cantara Road, Petherick Road, Bald Hill Road, Cooke Street extension, Woolumbool Road Upgrades to building fire safety requirements at Depot Ongoing renewal works of CWMS Replacement of 4 light vehicles Replacement of 2 trucks Replacement truck crane Stormwater review/assessment Ensure alignment of the Community Plan and Infrastructure and Asset Management Plan with Council's Long Term Financial Plan 	<ul style="list-style-type: none"> Works completed by February 2021 Works completed by 30 June 2021 Project completed within budget by 30 June 2021 Ongoing work to maintain system Delivery by Oct 2020 Delivery by Dec 2020 Delivery by Jan 2021 Commence assessment in July 2020, Ongoing 	<ul style="list-style-type: none"> Performance measure met Performance measure met Performance measure met Ongoing Performance measure met On order but delivery delayed Performance measure met Ongoing

OBJECTIVE - PROTECT THE NATURAL ASSETS AND INFRASTRUCTURE OF THE REGION BY LEVERAGING ADDITIONAL ENVIRONMENTAL PROGRAMS THAT WILL PROTECT THE ENVIRONMENT FOR FUTURE GENERATIONS

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Minimise the financial impact of Waste Management on the community and provide a service that meets the current and future needs of the community 	<ul style="list-style-type: none"> Hard Waste Voucher 	<ul style="list-style-type: none"> Voucher distributed with first quarter rates notice 	<ul style="list-style-type: none"> Performance measure met

OBJECTIVE - BEST PRACTICE IN PROCUREMENT AND CONTRACT MANAGEMENT

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Continually review organisational wide procurement and contract management practices 	<ul style="list-style-type: none"> Seek opportunities to reduce Council's costs through competitive tendering processes in partnership with other Limestone Coast Council's or LGA Procurement 	<ul style="list-style-type: none"> Ongoing 	<ul style="list-style-type: none"> Ongoing



STRONG COMMUNITIES



23 COMMUNITY
E-NEWSLETTERS RELEASED

700+ SUBSCRIBERS TO OUR
E-NEWSLETTERS

11 MEDIA RELEASES ISSUED



10 ORGANISATIONS RECEIVED
MANDATORY RATE REBATES

15 ORGANISATIONS RECEIVED
DISCRETIONARY RATE REBATES



204 COMPLAINTS OR REQUESTS
FOR SERVICE RECEIVED

99% OF COMPLAINTS OR
REQUESTS FOR SERVICES
RESOLVED

6 COMPLAINTS RECEIVED UNDER
THE LOCAL NUISANCE AND LITTER
CONTROL ACT 2017 - WITH 0
EXPIATIONS ISSUED



2,570 FREE TREES PROVIDED
TO LANDOWNERS

239 TRIPS MADE IN THE RED
CROSS VEHICLE, WITH
VOLUNTEER DRIVERS
TRAVELLING 25,671KMS TO
TRANSPORT COMMUNITY
MEMBERS TO MEDICAL
APPOINTMENTS

2021 AUSTRALIA DAY AWARD WINNERS

On 26 January 2021, Council celebrated Australia Day with the community at an event held at the Lions Park. Breakfast was provided to all and supplied by the enthusiastic and dedicated Kingston SE Lions Club.

The Ceremony was compared by Mayor Kay Rasheed, who acknowledged how proud she was of the way the district came together to support one another in what had been another challenging year of bushfire and the Covid-19 pandemic.

Mayor Rasheed was thrilled to present the Kingston District Council's 2021 Australia Day Awards.

Citizen of the Year – Rodney Hancock

- Life member of Lacedpede Bay Sailing Club
- Founding Member and President of the Kingston Men's Shed
- Chairman of Reedy Creek School Council
- Retirement Village Board Member
- Over 60 years of service to Kingston Masonic Lodge, including position as Worshipful Master twice
- Active member of CFS, SES and SAAS for over 55 years
- Selfless and tireless contribution to the community for over 55 years

Young Citizen of the Year – Shelby Haggett

- Australian Defence Force Long Tan Leadership and Teamwork Recipient 2018
- Co-President of SRC 2020
- STEM Girls participation
- KCS Open Night Tour volunteer 2019
- KCS ANZAC Day participation 2019
- Coaching Reception and Year 6 students in Physical Education
- Netball Captain/Vice Captain and Junior Division coach across both Kingston and Robe Netball Clubs
- Robe Netball Club Coach's Trophy 2019
- Role model for younger brothers, significant family responsibility and maturity beyond her years

Community Event of the Year – Cans Out in Kingston

- Successful in facilitating attendance of Breast Screen Van in Kingston
- "Pinking Up" Kingston to spread the message and bring community and business together
- Helped spread important health message
- Advertised Kingston to wider region

Award for Active Citizenship - Elizabeth "Liz" Wingard

- Kingston SE Small Steps program organiser
- Production of shopping and produce bags for free community use
- Motivator in community
- KSC teacher



KINGSTON COMMUNITY SCHOOL LIBRARY

Kingston Community School Library is provided as a joint service through the Kingston Community School and funded by Council and the State. The Library is situated at the Kingston Community School and provides public library services including loans, internet and WIFI access, community activities such as Tech Savvy Seniors and Baby Bounce, School Holiday Program activities and extended opening hours on weekends. The Library is part of the One Card System network of libraries throughout South Australia.

LIBRARY AT A GLANCE



919 MEMBERS OF THE LIBRARY

22,816 ITEMS BORROWED THROUGH THE LIBRARY

37 BABY BOUNCE AND WRIGGLE & READ SESSIONS HELD

224 ADULTS AND **275** CHILDREN, CUMULATIVELY, ATTENDED BABY BOUNCE AND WRIGGLE & READ SESSIONS

30 PLAYGROUP IN SCHOOLS SESSIONS HELD

304 ADULTS AND **350** CHILDREN, CUMULATIVELY, ATTENDED PLAYGROUP IN SCHOOLS



COMMUNITY PLAN ACTIONS 2020-21

Key Theme **STRONG COMMUNITIES**

OBJECTIVE - A COMMUNITY WITH A SHARED SENSE OF PRIDE & COMMON PURPOSE

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Ensure transparency in Council's responsibilities and decision making Support and promote programs and networks that encourage community leadership, participation and volunteering 	<ul style="list-style-type: none"> Kingston Sailing Club—septic tank upgrade Develop and implement community engagement plan/s that aim to engage the whole community in Council's key decisions Kingston Community Men's Shed—ceiling and eave repairs, vermin proofing 	<ul style="list-style-type: none"> Works completed by October 2020 Ongoing Project completed by November 2020 	<ul style="list-style-type: none"> Performance measure met Ongoing Performance measure met

OBJECTIVE - PROMOTE & ENCOURAGE THE ARTS AND INCREASE THE DIVERSITY OF ARTS & CULTURAL OPPORTUNITIES WITHIN THE COUNCIL AREA

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Consider arts and cultural aspects when undertaking urban and social planning 	<ul style="list-style-type: none"> Sea and Breeze Art Strategy - seek funding opportunities to plan and deliver public art in accordance with Council's Public Art Strategy 	<ul style="list-style-type: none"> Matching funding has been sourced and at least one public artwork completed by June 2021 	<ul style="list-style-type: none"> Performance measure met

OBJECTIVE - A KNOWLEDGEABLE COMMUNITY THAT LOOKS BEYOND ITS BOUNDARIES FOR INSPIRATION & LEARNING

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
	<i>No planned actions in 2020-2021</i>		

OBJECTIVE - A HEALTHY & RESILIENT COMMUNITY

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Facilitate the delivery of health and wellbeing programs 	<ul style="list-style-type: none"> Support the establishment/strengthening of community support networks 	<ul style="list-style-type: none"> Ongoing 	<ul style="list-style-type: none"> Ongoing



PROGRESSIVE LEADERSHIP



12 ORDINARY COUNCIL MEETINGS

5 SPECIAL COUNCIL MEETINGS

15 ELECTED MEMBER WORKSHOPS

4 SECTION 41 COMMITTEES

181 RESOLUTIONS MADE



8 ELECTED MEMBERS

3 SENIOR OFFICERS

19 FTE STAFF MEMBERS



45 COUNCIL POLICIES AND PROCEDURES

35 WHS POLICIES AND PROCEDURES

18 POLICIES REVIEWED

6 BY-LAWS

32 PIECES OF LEGISLATION UNDER WHICH DELEGATIONS HAVE BEEN MADE

7 WHS LEADERSHIP GROUP MEETINGS HELD

ELECTED MEMBER ACTIVITIES

ELECTED MEMBER ALLOWANCES

MEMBER	NOV 2019 - NOV 2020	NOV 2020 - NOV 2021
Mayor	\$26,968	\$27,252
Deputy Mayor	\$8,427.50	\$8516.25
Elected Members	\$6,745	\$6,813

ELECTED MEMBER TRAINING

MONTH	WORKSHOPS/BRIEFING SESSION CONTENT
July 2020	Local Government Association Update Local Government Reform Bill 2020 Proposed Long Term RV Park location discussion
August 2020	Agnes Street Tree inspection Disability Access Inclusion Plan Coastal Adaptation Strategy Genetically Modified Crops – Community Consultation Feedback Cooke Street RV Park discussion CEO Performance Review
September 2020	Council Ready Session Parking Restrictions Jetty RV Park Dog Status / Animal Management Plan Maria Creek Sustainable Infrastructure Project
October 2020	Round 2 Local Roads Community Infrastructure Projects 2020 Mayoral Christmas Parade
November 2020	Kingston Early Learning & Childcare Services Working Group Update Maria Creek Sustainable Infrastructure Project Update Regional Airports Funding Update
December 2020	Naming of Augmented Reality Artwork Cape Jaffa Update (confidential)
January 2021	Local Roads and Community Infrastructure Project Maria Creek Business Case Study
February 2021	2020-21 Annual Business Plan & Budget UniSA Strategic Marketing Plan Internship Maria Creek Business Case – next steps Inaugural Business Breakfast and ensuing survey results Childcare Services update
March 2021	SA Grants Commission – grant outcomes for 20-21 and potential impacts for 21-22 Financial sustainability ratios and targets 21-22 budget discussions Coastal Projects Update Reforms to Council Member Behavioural Management Framework Maria Creek Sustainable Infrastructure Project
April 2021	Strategic Rating Session – facilitated by Corinne Garret of UHY Haines Norton Organisational Update – staffing (confidential)
May 2021	Strategic Rating Session 21-22 Annual Business Plan and Budget
June 2021	Local Roads and Community Infrastructure Program Wavelength presentation – Technical Note – Maria Creek Breakwater concept.

DEVELOPMENT ASSESSMENT PANELS

COUNCIL ASSESSMENT PANEL

The Council Assessment Panel (CAP) continues to be delegated the power to assess development against the Kingston District Council Development Plan and make determinations pursuant to the Planning, Development and Infrastructure Act (PDI Act).

Membership of the CAP includes:

- Ms Michelle Lynton (Independent Presiding Member)
- Mr Tim Rogers (Independent Member)
- Mr Gordon Shreeves (Independent Member)
- Cr Jeff Pope (Elected Member Representative)

The CAP met once during the year and assessed and made determinations on one development proposal matter.

Sitting Fees

The sitting fees for Council's Assessment Panel members include:

- Travel expenses
- Review of agenda for each meeting
- Discussion with Council officers regarding queries in relation to agenda items and on-site inspections
- Attendance at Council Assessment Panel meetings

SITTING FEES	ORDINARY MEETINGS	SPECIAL MEETINGS
Presiding Member	\$300.00	\$100.00
Independent Members	\$200.00	\$70.00
Councillors as Panel Members	\$0.00	\$0.00
Council Staff	\$0.00	\$0.00

NORTHERN LIMESTONE COAST REGIONAL ASSESSMENT PANEL

At the Council meeting held in July 2020 it was resolved to establish the Northern Limestone Coast Regional Assessment Panel (Northern LC RAP) in relation to the areas of the Naracoorte Lucindale Council, Tatiara District Council and the Kingston District Council. The Northern LCRAP is the decision-making body established by the Planning, Development and Infrastructure Act 2016 and will generally make decisions on more complex developments. This body replaces the CAP.

Membership of the Northern LCRAP includes 3 Independent Members and 1 Elected Member. During each membership term of the Northern LCRAP, the Elected Member representative will rotate between each of the three member Councils. Current Membership of the Northern LCRAP is:

- Bill Hender (Independent Presiding Member)
- Liz Travers (Independent Member)
- Mark Teakle (Independent Member)
- Cr Jeff Pope (Elected Member Representative - Kingston District Council)

The Northern LCRAP met 3 times during the 2020-21 year and made determinations on 5 development proposal matters.

SECTION 41 COMMITTEES

Under Section 41 of the Local Government Act 1999, Council has established the following Section 41 Committees: Audit & Risk Committee, Strategic Planning & Development Committee, Kingston Foreshore Caravan Park Management Committee and the Chief Executive Officer Performance Review Committee.

AUDIT & RISK COMMITTEE

The Audit and Risk Committee is responsible for assisting Council in fulfilling its corporate governance responsibilities in regard to:

- External audit
- Business risk management
- Compliance with legal and regulatory obligations
- Establishment and maintenance of the internal control framework
- The reliability and integrity of financial information for inclusion in financial statements and other financial reports
- Monitoring the financial performance of Council
- Development of a long-term financial plan and associated policies
- Safeguarding the independence of the internal and external auditors
- Audit, accounting and financial reporting obligations.

Committee members of the Audit & Risk Committee include: Mr Gary Button (Independent Member), Mayor Kay Rasheed (Presiding Member), Deputy Mayor Chris England and Cr Rick Wingard.

The Committee met on three (3) occasions during 2020-21. The Chief Executive Officer, Manager Corporate Community Services and Financial Services Coordinator also attended the meetings.

Key Activities of the Audit & Risk Committee for 2020-21

The Committee generally uses its work program to determine the matters for discussion at each meeting. Significant achievements throughout 2020-21 include:

- Endorsed the adoption of the 2019-20 Annual Financial Statements.
- Endorsed 2019-20 financial results.
- Endorsed budget reviews in relation to budget variances.
- Endorsed the operation of the following policies:
 - ◊ Budget Framework Policy
 - ◊ Procurement Policy
 - ◊ Corporate Credit Card Policy
 - ◊ Financial Sustainability Ratios and Targets Policy
 - ◊ Rating Policy
 - ◊ Mobile Garbage Bin Collection and Disposal Service Policy
 - ◊ Debt Recovery Policy.
- Reviewed, received and noted the 2019-20 management representative letter.
- Reviewed, received and noted the 2019-20 and 2020-21 Interim Management letter.
- Reviewed and discussed the draft 2021-22 annual business plan & budget.
- Reviewed Corporate Credit Card transaction report (January- March 2021).
- Treasury Management Annual Report.
- Reviewed the progress on the following plans:
 - ◊ Internal Control improvement plans
 - ◊ Long Term Financial Plan 2021-2031
 - ◊ Business Continuity Plan & 2020-21 Risk Management plan
 - ◊ Development of Council's Risk Register
 - ◊ 2020-21 Annual Business plan reviews & 2019-20 Major project review
 - ◊ Met with the auditor on two occasions
 - ◊ Reviewed the Committee's Terms of Reference

Remuneration for Independent Member

The Independent Member was entitled to an allowance of \$300 per meeting, including travel costs.

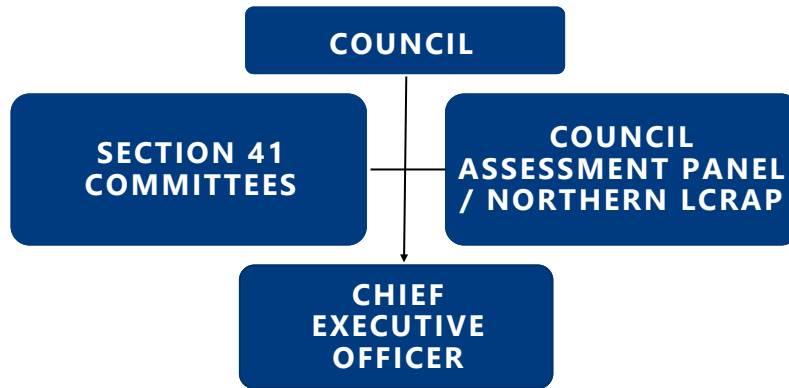
Other Matters

No special investigations were undertaken by the Audit & Risk Committee or external auditor during the 2020-21 financial year and no conflicts of interest were declared by members.

GOVERNANCE

DECISION MAKING STRUCTURE OF COUNCIL

The Council has adopted the following decision-making structure to facilitate sound governance and to ensure that decision making processes are carried out in the most efficient manner.



COUNCIL MEETINGS

Council meetings are held on the second to last Tuesday of each month in the Kingston District Council Chambers, located at 29 Holland Street, Kingston SE, commencing at 3.00pm.

The agenda for each Council meeting is available from the Council office and on Council's website at least three clear days before the meeting. All meetings are open to the public.

Minutes of Council meetings are placed on display at the Council Office and on Council's website within five days of the meeting being held.

The timeframes for the availability of Council agendas and minutes are in accordance with the Local Government Act 1999 and Local Government (General) Regulations 2013.

ELECTORAL REPRESENTATION

In September 2016, Council commenced a review of its Elector Representation, which is required by legislation to be undertaken at least once every eight (8) years.

An Elector Representation Review is held to examine fundamental aspects of a Council's composition and ward structure and ensures that voters have equitable representation. The review follows a formal process under Section 12 of the Local Government Act 1999.

Having followed the process set out in the Local Government Act 1999, including two (2) rounds of public consultation, at the May 2017 meeting, Council, in respect to its future composition and structure, resolved:

1. That the principal member of Council continues to be a mayor elected by the community.
2. To retain the existing 'no ward' structure.
3. The future elected body of Council comprise 7 area councillors and a mayor.

In July 2016, the Elector Representation Review report was submitted to the Electoral Commission of South Australia for certification. Council received notification from the Electoral Commissioner that the review was conducted appropriately and complied with the requirements of the Local Government Act 1999.

Council's composition, which will remain unchanged, took effect from the periodic election held in November 2018.

COUNCIL'S REPRESENTATION QUOTA

For the purpose of satisfying the requirements of Schedule 4 of the Local Government Act 1999, Council's representation quota (in accordance with the figures supplied by the Electoral Commission SA) as at 28 February 2021 was as follows:



Total Electors
1806



Elected Members
8



Principal Member
Mayor



Representation Quota
226

To provide a comparison with similar sized Councils throughout the State, Kingston District Council is classified as a 'Rural Agricultural Medium (RAM) Council' and is grouped with 10 other Councils in this category. The representation quotas of Councils of a comparative size were:

COUNCIL	ELECTORS	ELECTED MEMBERS	REPRESENTATION QUOTA
Barunga West	1961	9	218
Ceduna	2056	9	228
Goyder	2981	7	426
Kangaroo Island	3449	10	345
Mount Remarkable	2078	7	297
Northern Areas	3392	9	377
Southern Mallee	1312	7	187
Streaky Bay	1579	8	197
Tumby Bay	2008	7	287
Yankalilla	4244	9	472



CONFIDENTIALITY PROVISIONS

It is a requirement of Council to include in the Annual Report information in relation to any orders of the Council or Council Committee that the public be excluded from attendance, in accordance with Section 90(3) of the Local Government Act 1999 (the Act).

It is also a requirement of Council to include in the Annual Report information in relation to any orders of the Council or Council Committee that documents be kept on a confidential basis in accordance with Section 91(7) of the Local Government Act 1999.

During the 17 meetings held during the 2020-21 year, Council invoked a confidentiality order pursuant to Section 90 of the Local Government Act to discuss items in confidence twenty-one (21) times. Items discussed in confidence represent 11.60% of all matters considered by Council.

The items discussed in confidence were in relation to:

Section 90(3)(a) of the Act - Information concerning the unreasonable disclosure of the personal affairs of any person (living or dead) - (6 instances);

18/08/2020 - Request to Keep Additional Dog

22/09/2020 – CEO Performance Review Committee Minutes—18 August 2020

17/11/2020 – 2021 Australia Day Awards

18/05/2021 – Request to Keep Additional Dog

29/06/2021 – Request to Keep Additional Dog

29/06/2021 – Request to Keep Additional Dog

29/06/2021 – Request to Keep Additional Dog

Section 90(3)(b) of the Act - Information the disclosure of which:

- i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and

- ii) would, on balance, be contrary to the public interest; - (7 instances).

22/09/2020 - Review of Cape Jaffa Agreements

20/10/2020 – Review of Confidential Register Item 18/2019

20/10/2020 – Review of Confidential Register Item 19/2019

17/11/2020—Cape Jaffa Management Group Meeting Minutes

04/12/2021—Lucas Aviation Security Interest Adjustment

23/03/2021 – Cape Jaffa Sand Management

27/05/2021— Review of Confidential Register Item 05/2020

Section 90(3)(d) of the Act - Commercial information of a confidential nature (not being a trade secret) the disclosure of which:

- i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party;

- ii) and would, on balance, be contrary to the public interest; - (1 instance);

18/08/2020 – COVID-19 Recovery Starts Here Business Survey—Confidential Summary

Section 90(3)(k) of the Act - Tenders for the supply of goods, the provision of services or the carrying out of works - (7 instances);

22/09/2020 – Tender for Loading and Carting of Rubble

22/09/2020 – Tender for Road Reseal Works

23/03/2021—Tender for Replacement of Two (2) Trucks

23/03/2021—Tender for IT Services

23/03/2021 – Tender for Caravan Park Cabins

05/06/2021 – Tender for Lawn Mowing Services (Landscaped Reserves)

05/06/2021 – Tender for CWMS Line Cleaning and Desludging Services

Council resolved that seventeen (17) of the twenty-one (21) items subject to confidentiality orders 2020-21 were also subject to Section 91(7) of the Local Government Act 1999 and thus these items remain in confidence.

16 confidentiality orders currently remain active.

14 confidential orders expired and were released from confidentiality during the 2020-21 year.

1 item was discussed in confidence at a Council Committee meeting during the 2020-21 year.

SECTION 270 REVIEWS

In the 2020-21 year, Council received one application for a review of a Council decision under Section 270 of the Local Government Act, regarding the Council Caravan Park Policy. The application was reviewed and Council's initial decision upheld.

FREEDOM OF INFORMATION STATEMENT

Council's 2020-21 Annual Report has considered and included the requirements of Section 9 of the Freedom of Information Act 1991.

FREEDOM OF INFORMATION REQUESTS

Council received the following Freedom of Information requests during the 2020-21 year:

REQUESTED BY	DETAILS OF REQUEST	DETERMINATION
Hon Irene Pnevmatikos MLC	List of all addresses on the Kingston District Council ratepayer roll for which Housing SA or another public / community housing provider is listed as the ratepayer.	List of addresses provided.
Mead Robson Steele	Seeking access to a copy of the incident report and dog destruction order relating to the dog bite attack at the Kingston Foreshore Caravan Park on 29 December 2019.	Access to documents granted with redaction for privacy reasons.
Luke Mead, Moray and Agnew Lawyers	Copies of applications, permits (including Section 09 permits) and inspection records, relating to the properties and lands located at 593 Carrachers Road, Avenue Range (CT5630/238), Mail Bridge Road, Blackford (CT5974/450) and Mount Scott Road, Blackford (CT 5945/450), for the period 1 January 2018 to 30 January 2021.	No documents existed.
Maddens Lawyers	<ul style="list-style-type: none"> Any burn off permits issued to TK & PA Brinkworth, Caparra P/L or any entity associated with allotment 110 of CT 5630/238. Copies or details of any fines or notices sent to TK & PA Brinkworth, Caparra P/L or any entity associated with allotment 110 of CT 5630/238 in relation to burn off events or burn off permit breaches. Any documents including but not limited to flyers, pamphlets or notices relevant to the Kingston District Council area or specifically sent to TK & PA Brinkworth, Caparra P/L or any entity associated with Lot 110 of CT 5630/238 or in relation to directions, requirements or recommendations with respect to fire mitigation during the fire danger season. All documents including but not limited to reports, notes, statements or photographs pertaining to the ignition cause of the 11 January 2021 Lucindale bushfire. A list of all property addresses impacted by the 11 January 2021 Lucindale bushfire, including (where available) details of the nature and scope of loss and damage suffered. 	<ul style="list-style-type: none"> No documents existed. No documents existed. Access to documents provided No documents existed. No documents existed.

COUNCIL DOCUMENTS

The following documents are available for public inspection at the Council Office or, where indicated, on Council's website: www.kingstondc.sa.gov.au. Copies may be purchased for the fee prescribed in Council's Schedule of Fees and Charges.

- Annual Report*
- Assessment Book
- Annual Business Plan and Budget Documents*
- By-Law No 1 – Permits and Penalties*
- By-Law No 2 – Moveable Signs*
- By-Law No 3 – Local Government Land*
- By Law No 4 – Roads*
- By-Law No 5 – Dogs*
- By-Law No 6 – Cape Jaffa Anchorage (Waterways)*
- Campaign Donations Returns
- Council Agendas and Minutes*
- Council Committee Agendas and Minutes*
- Community Land Management Plan*
- Community Land Register
- Community Plan*
- Confidential Register*
- Delegations Register*
- Development Plan*
- Elected Member Register of Allowances
- Long Term Financial Management Plan*
- Policy Manual (includes Code of Conduct)*
- Register of Gifts and Benefits*
- Register of Officer's and Elected Member's Interests
- Register of Public Roads
- Register of Salaries and Benefits
- Schedule of Fees and Charges*

**Available for viewing on Council's website*

COUNCIL AUDITOR

In October 2019, Council appointed Galpins Accountants, Auditors and Business Consultants as Council's auditor for an initial (3) year term, with an additional two (2) year extension option if mutually agreed by both parties.

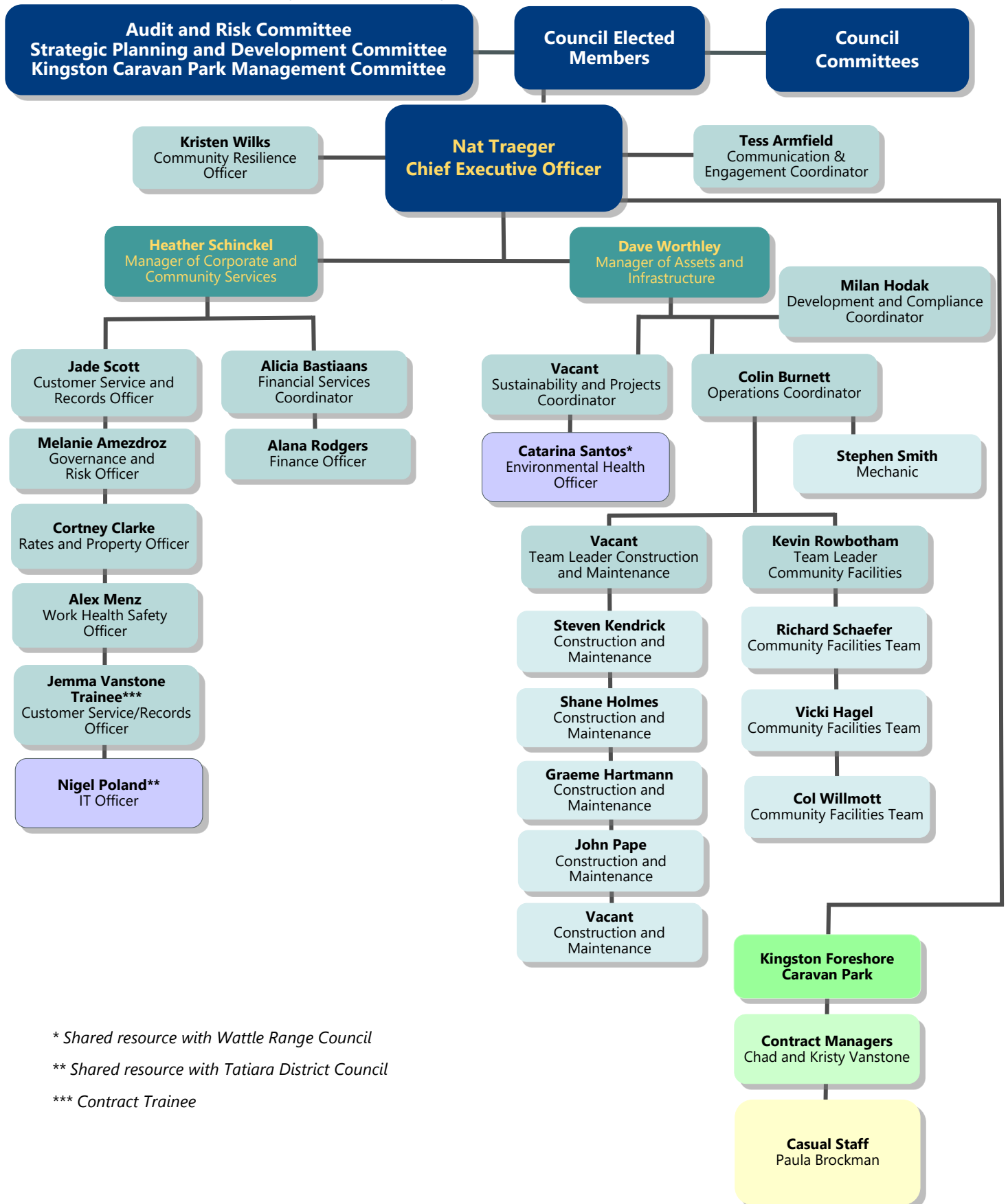
During the 2020-21 year, Council remunerated Galpins Accountants, Auditors and Business Consultants \$20,020 to undertake Council's interim audit, internal controls audit and the annual audit of Council's financial statements. No other remuneration was paid to Council's auditor.





HUMAN RESOURCES

CORPORATE STRUCTURE *(As at 30 June 2021)*



* Shared resource with Wattle Range Council

** Shared resource with Tatiara District Council

*** Contract Trainee

SENIOR OFFICER ALLOWANCES, BONUSES AND BENEFITS

The Senior Officers are employed on individual fixed term contracts with officers receiving private use of a motor vehicle in lieu of overtime and penalty rates.



NAT TRAEGER
CHIEF EXECUTIVE OFFICER

Classification: Contract
Other benefits provided:

- Private use of Council vehicle
- Mobile phone and Ipad



HEATHER SCHINCKEL
MANAGER CORPORT & COMMUNITY SERVICES

Classification: Contract
Other benefits provided:

- Private use of Council vehicle
- Mobile phone and Ipad



DAVID WORTHLEY
MANAGER ASSETS & INFRASTRUCTURE

Classification: Contract
Other benefits provided:

- Private use of Council vehicle
- Mobile phone and Ipad

HUMAN RESOURCE / EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

Kingston District Council's employees are the organisation's most valuable assets. Opportunities are provided to staff to attend appropriate training and development to ensure employees have current skills and knowledge to undertake their roles within their field of work. Employees are also provided with opportunities for personal development and growth.

The Performance Management and Staff Development Scheme provides the opportunity for staff and management at all levels to assess work performance, consider the professional progress of individual staff members, identify skill or competency gaps and formulate strategies to develop the abilities of staff and general efficiencies in work practices. The Scheme also assists in identifying training requirements to enable staff to competently undertake their role, to consider career development opportunities and expand their abilities and therefore the services they provide.

An environment of equal employment opportunities exists that is free of discrimination and reflects the diversity and needs of the community it serves. Council is firmly committed to the principle of equal opportunity in employment for all employees and potential employees and expects all staff to demonstrate and promote equal employment opportunities in the workplace.



COMMUNITY PLAN ACTIONS 2020-21



Key Theme **PROGRESSIVE LEADERSHIP**

OBJECTIVE - SUSTAINABLE COMMUNITY FINANCES & ASSETS

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Plan for the long term financial sustainability of Council Manage Council funds according to long term financial plan targets 	<ul style="list-style-type: none"> Seek income generating opportunities that help to reduce the financial burden on our rate payers Ensure regular financial reporting and benchmarking against Council's Annual Business Plan and Long Term Financial Plan targets Develop staff knowledge and skills and assist staff members to gain formal qualifications 	<ul style="list-style-type: none"> Ongoing Ongoing Ongoing 	<ul style="list-style-type: none"> Ongoing Ongoing Ongoing

OBJECTIVE - EFFECTIVE DELIVERY OF PROJECTS & SERVICES

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Deliver annual projects on time and on budget 	<ul style="list-style-type: none"> Deliver a minimum of 90% of projects identified in Council's annual works program 	<ul style="list-style-type: none"> 90% projects complete - by 30 June 2021 	<ul style="list-style-type: none"> Performance measure met

OBJECTIVE - ENGAGE EXTERNAL STAKEHOLDERS TO LEVERAGE LOCAL OPPORTUNITIES

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Lobby state and federal government to attract more funding 	<ul style="list-style-type: none"> Proactively secure external grant funding to achieve as a minimum \$50K per year (excluding FAG's and R2R funding) to assist Council in delivering projects Maintain partnerships with local, state and federal governments (e.g. LCLGA, CPB, DPTI, NRM, RDALC, DEW) 	<ul style="list-style-type: none"> \$50K external funding secured - by 30 June 2020 Ongoing 	<ul style="list-style-type: none"> Performance Measure met - over \$50K of external funding secured Ongoing

OBJECTIVE - ORGANISATIONAL EXCELLENCE

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Build an organisational culture that promotes continuous improvements 	<ul style="list-style-type: none"> Partner with LGRS to implement SkyTrust to drive WHS performance Engage employees in the decision making process 	<ul style="list-style-type: none"> SkyTrust implemented by December 2020 Ongoing 	<ul style="list-style-type: none"> Performance measure met Ongoing

OBJECTIVE - COUNCIL IS AN EMPLOYER OF CHOICE

COMMUNITY PLAN ACTION	2020-21 ACTION	PERFORMANCE MEASURE	PROGRESS
<ul style="list-style-type: none"> Commitment to innovation and a "Can Do" attitude A supportive environment that promotes health work life balances 	<ul style="list-style-type: none"> Continuous review of management practices to ensure consistency across the whole organisation Council Office—security, furniture and administration upgrade Employees are active ambassadors for Council as an employer of choice 	<ul style="list-style-type: none"> Ongoing Project completed by August 2020 Ongoing 	<ul style="list-style-type: none"> Ongoing Due to resource availability, this project was delayed, with completion in early 2021 Ongoing



LIMESTONE COAST LOCAL GOVERNMENT
ASSOCIATION (LCLGA)
2020-21 ANNUAL REPORT



LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2020-21



WELCOME

2020/21 was a year that tested every aspect of our society as we responded to the challenge from the Covid-19 Pandemic. The pandemic is far from over and will continue to be a challenge for the world as we adapt to a new Covid-19 world norm.

For LCLGA the Pandemic meant flexibility in everything we did and innovation and agility in our program delivery during 2020/21.

I note that in 2020/21, there were over 400 South Australian, Victorian and Federal Government announcements on Covid-19. This demonstrates how rapidly our operating environment was changing and as a cross border community keeping track of these changes has been incredibly challenging.

Despite this challenge, LCLGA has successfully delivered the business plan.

We would like to extend a special thank you to those agencies that have partnered with us throughout 2020/21. Without your valuable contribution, advice, time and support, many of our projects would not go ahead, especially in the dynamic environment of the last twelve months. The South Australian Tourism Commission, Office for Recreation Sport and Racing, RDA Limestone Coast, Local Government Association of South Australia, Coastal Marine Board, State Government, the Victorian Cross Border Commissioner, the University of South Australia and the Australian Federal Government and finally our member Councils – your continued support is very much appreciated.

We acknowledge the tremendous efforts of Federal Member of Parliament Mr Tony Pasin MP and State Members Mr Troy Bell MP and Mr Nick McBride MP. Your assistance and support are not only valued but greatly appreciated.

On behalf of the Board, I would like to acknowledge the efforts of our dedicated staff over the past 12 months: Tony Wright, Michaela Bell, Tony Elletson, Biddie Shearing, Ali Auld, Sophie Bouchier, Mae Steele & Paul Manfrin.

The Annual Report includes an overview of the LCLGA's performance and what has been achieved in 2020/21.

I commend this years' Report to you and would like to acknowledge the continued support of the constituent council Mayors, elected members, Chief Executive Officers and Council staff.

Mayor Erika Vickery (OAM)

President LCLGA



INTRODUCTION

This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2020 to 30th June 2021. It has been prepared pursuant to the Local Government Act 1999 as a report to our Constituent Councils on the work and operations of the Association for the preceding financial year.

This Report details the activities of the Association to represent and serve our seven Constituent Councils and to advance the Limestone Coast communities through effective advocacy, facilitation and innovation.

Our Association

LCLGA was established as a regional body on 6th October 1885. We are a regional subsidiary representing our Constituent Councils in the Limestone Coast and is established under Section 43 of the Local Government Act 1999.

The Association is owned by the following Constituent Councils:

- › District Council of Grant
- › Naracoorte Lucindale Council
- › Wattle Range Council
- › Kingston District Council
- › District Council of Robe
- › City of Mount Gambier
- › Tatiara District Council

Under its Charter, LCLGA's objectives are to:

- › Work in association with both the Local Government Association of South Australia (LGASA) and the Australian Local Government Association to assist in the achievement of their aims and objectives.
- › Undertake co-coordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level.
- › Facilitate and coordinate activities of local government at a regional level related to social, environmental and community 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 its region.
- › Develop and manage policies which guide the conduct of programs and projects in its region with the objective of securing the best outcomes for the communities of the region.
- › Undertake projects and activities that benefit its region and its communities.
- › Associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.
- › Implement programs that seek to deliver local government services on a regional basis.

THE LCLGA BOARD

The LCLGA Board comprises nominated representatives from each of the Constituent Councils and is chaired by the LCLGA President. Each Constituent Council can nominate up to two Deputy Board Members.

LCLGA Board Members 2020-21

COUNCIL	DELEGATE	DEPUTY BOARD MEMBER/S
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Sonia Meziniec
District Council of Grant	Mayor Richard Sage	Cr Gillian Clayfield
Wattle Range Council	Mayor Des Noll	Deputy Mayor Moira Neagle Cr Dale Price
District Council of Robe	Mayor Alison Nunan	Cr David Laurie
Kingston District Council	Mayor Kay Rasheed	Cr Jodie Gluyas Cr Chris England
Naracoorte Lucindale Council	Mayor Erika Vickery (OAM)	Cr Scott McLachlan Cr Craig McGuire
Tatiara District Council	Mayor Graham Excell	Cr Robert Mock

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2020-2021. Meetings are hosted by Constituent Councils on a rotational basis.

Office Bearers 2020-2021

In accordance with the LCLGA Charter, the positions of LCLGA President and Vice President are appointed at the Annual General Meeting, held in February.

At the Annual General Meeting in February 2021, Mayor Erika Vickery was again elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Lynette Martin was elected as LCLGA Vice President and Major Richard Sage served as LCLGA Vice President from 2015 to February 2021.

During 2020-2021, the Executive Officer role was filled by Tony Wright.

Dean Newbery and Partners are the appointed Auditor.

During 2020-2021, LCLGA engaged the following staff to deliver regional programs:

STAFF MEMBER	ROLE
Tony Wright	Executive Officer
Michaela Bell	Program and Policy Coordinator
Tony Elletson	STARCLUB Field Officer - Limestone Coast Regional Sporting Academy Coordinator
Biddie Shearing	Destination Development Manager
Ali Auld	Leadership Program
Sophie Bourchier	Substance Misuse Limestone Coast
Mae Steele (Until April 2021)	Executive Support Officer
Paul Manfrin (commenced June 28, 2021)	Corporate Services Officer

LCLGA WORKING PARTIES & COMMITTEES

Delegates to the Local Government Association of South Australia

Under the Constitution of the LGASA, regions are represented via appointed members to serve on the LGA Board and the South Australian Regional Organisation of Councils (SAROC).

	LC LGA REPRESENTATIVE
LGA Board	Mayor Erika Vickery
SAROC	Mayor Erika Vickery Mayor Richard Sage

SAROC is an important LGA committee for non-metropolitan Councils. Membership is drawn from each of the six non-metropolitan Regional Local Government Associations, with members meeting bi-monthly to discuss the key issues affecting non-metropolitan Councils.

Association Committees and Working Parties

To undertake specific projects programs or fulfil areas of operational responsibility, LCLGA convenes a number of committees and working groups. LCLGA acknowledges the work of all who have contributed to the following committees and working groups throughout 2020-2021. *(The current appointments are listed, as of February 8, 2021)*

COMMITTEE / WORKING PARTY	REPRESENTATIVE	COUNCIL
LCLGA Roads and Transport Management Group	Cr Jamie Jackson (Presiding Member) Mr Aaron Hillier	Tatiara District Council
	Cr Paul Jenner CEO or delegated staff member	City of Mount Gambier
	Mr Daniel Willsmore	Naracoorte Lucindale Council
	Mr Dave Worthley	Kingston District Council
	Mr Peter Halton Ms Lauren Oxlade (Proxy)	Wattle Range Council
	Mr Adrian Schutz	District Council of Grant
	Mr Robert Noir Cr Bob Bates (Proxy)	Robe District Council
	Mr Tony Wright Mrs Michaela Bell	LCLGA
Limestone Coast Economic Development Reference Group	Mr Trevor Smart Mayor Erika Vickery	Naracoorte Lucindale Council
	Mayor Richard Sage CEO or delegated staff member (Proxy)	District Council of Grant
	Ms Emma Clay Mr Roger Balbolka	Wattle Range Council
	Cr Frank Morello CEO or delegated staff member	City of Mount Gambier
	Mr James Holyman	District Council of Robe
	Ms Nat Traeger	Kingston District Council
	Mayor Graham Excell Ms Anne Champness	Tatiara District Council
	Mr Tony Wright Mrs Michaela Bell Mrs Biddie Shearing	LCLGA

LCLGA WORKING PARTIES & COMMITTEES

COMMITTEE / WORKING PARTY	REPRESENTATIVE	COUNCIL
LCLGA Regional Waste Management Steering Committee	Mr Peter Halton (Chair) Ms Lauren Oxlade (Proxy)	Wattle Range Council
	Mr Dave Worthley	Kingston District Council
	Cr Paul Jenner CEO or delegated staff member	City of Mount Gambier
	Mr Leith McEvoy Mr Aaron Price	District Council of Grant
	Mr Robert Moir	Robe District Council
	Mr Aaron Hillier	Tatiara District Council
	Mr Tony Wright Mrs Michaela Bell	LCLGA
Tourism Management Group	Mr Mike Ryan (Proxy)	District Council of Grant
	Ms Camille Lehmann	District Council of Robe
	Ms Jayne Miller	Naracoorte Lucindale Council
	Ms Nat Traeger	Kingston District Council
	Ms Emma Clay Mr Roger Balbolka	Wattle Range Council
	CEO or delegate	City of Mount Gambier
	Mr Kingsley Green Ms Anne Champness	Tatiara District Council
	Mr Tony Wright Mrs Biddie Shearing	LCLGA
Regional Sport and Rec Advisory Group	Vacant - to be filled before next meeting	District Council of Grant
	Ms Heather Schinkel	Kingston District Council
	Mrs Jayne Miller	Naracoorte Lucindale Council
	Cr David Laurie Mayor Alison Nunan (Proxy)	District Council of Robe
	Ms Naomi Fallon	Tatiara District Council
	Ms Emma Clay	Wattle Range Council
	Cr Kate Amoroso	City Mount Gambier
	Mr Tony Wright Mr Tony Elletson	LCLGA
LCLGA Audit & Risk Committee	Mayor Richard Sage	District Council of Grant
	Mayor Erika Vickery	Naracoorte Lucindale Council
	Mr James Holyman	District Council of Robe
	Mr Paul Duka	Wattle Range Council
	Mr Tony Wright	LCLGA

LCLGA WORKING PARTIES & COMMITTEES

Association Representation - Outside Organisations

LCLGA has numerous representatives on working parties, boards and committees including State Government boards, cross border bodies and regional boards and committees. This representation allows LC LGA to keep in touch with communities and have input to new and existing initiatives.

During 2020-2021, LCLGA made or continued the following appointments to other organisations.

(The current appointments are listed, as of February 8, 2021)

LCLGA APPOINTMENTS TO OUTSIDE ORGANISATIONS	CURRENT APPOINTMENTS	COUNCIL
South East Zone Emergency Management Committee (ZEMC)	Ms Barbara Cernovskis	City of Mount Gambier
	Mr Daryl Whicker	District Council of Grant
Limestone Coast Zone Emergency Centre Committee (ZEST)	Mr Tony Wright (Local Government Controller)	LCLGA
	Mr Ben Hood (Local Government Deputy Controller)	City of Mount Gambier
Green Triangle Freight Action Plan - Implementation Management Group	Ms Barbara Cernovskis	City Mount Gambier
	Mr Tony Wright	LCLGA
Limestone Coast Community Services Roundtable	Mayor Erika Vickery	Naracoorte Lucindale Council
	Cr Moira Neagle	Wattle Range Council
Regional Development Australia Limestone Coast	Mayor Erika Vickery	Naracoorte Lucindale Council
Limestone Coast Bush Fire Management Committee	Mr David Hood	Naracoorte Lucindale Council
	Mr Roger Balbolka (Deputy)	Wattle Range Council
Southern Border Fire Coordination Association	Mr Roger Balbolka	Wattle Range Council
Local Government Association of SA - LGA Board	Mayor Erika Vickery (SAROC Chair)	Naracoorte Lucindale Council
	Mayor Richard Sage Proxy)	District Council of Grant
South Australian Regional Organisation of Councils (SAROC)	Mayor Erika Vickery (SAROC Chair) Mayor Richard Sage LCLGA EO (Observer)	Naracoorte Lucindale Council District Council of Grant LCLGA
Group Training Employment	Cr Paul Jenner	City of Mount Gambier
AC Care	Mr Tony Wright	LCLGA

KEY RESULT AREAS

The Strategic Plan identifies three key result areas to focus and support our why of collectively building stronger communities. They are building:

1. Sustainable Communities 2. Stronger Economy 3. Member Capability

1. Building Sustainable Communities

A sustainable community has resilience, leadership, a healthy environment, optimistic mindset, community well-being, connected and inclusive with built environments where we want to live and those others want to join.

Over the 2020/21 year, building sustainable communities in a rapidly changing COVID-19 environment within a local government environment was the focus.

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
Our networks, members and stakeholders are connected and engaged	Engage with stakeholders	LGASA & SAROC	President of the LCLGA Mayor Erika Vickery and the LCLGA Executive Officer continue to attend SAROC meetings and have input into the many regional issues that are elevated to the LGASA Board for consideration.
		Regional Executive Officers	The Regional Executive Officers meet throughout the year to share information, coordinate regional activities and to support SAROC and LGASA.
		Green Triangle Freight Strategy	The GTFS is a reference group for the Vic and SA State Governments on the key freight issues that face the green triangle area. We are one of several stakeholders in this reference group.
		Local Members	As the peak Local Government body in the region, LCLGA continues to work closely with our local Members of Parliament, Federal Member for Barker Mr Tony Pasin, Member for Mount Gambier Mr Troy Bell, and Member for Mackillop Mr Nick McBride, and commends the work they do on behalf of our region. In addition to maintaining these close working relationships, we also maintain close contact with both the State and Federal Government and regularly meets with Ministers and senior agency staff on issues relevant to the Region.
		Key Stakeholders (SA Gov & Industry)	LCLGA continued to work with our key stakeholders on issues relevant to our members. Of note, due to the pandemic was an increased engagement with the Victorian Cross Border Commissioner with the Victorian State Government and Councils.
		Create a social media presence to share stories	The formation of the Limestone Coast Tourism Industry Network was invaluable in sharing information with one of the most impacted sectors from Covid-19 during 2020/21.

KEY RESULT AREAS

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
The governance, effective management and capabilities of sporting clubs continues to improve	Star Club Program	Deliver the program to over 300 clubs in the Limestone Coast	The Star Club Program promotes involvement in recreation and sport by supporting all sporting and recreation clubs in the Limestone Coast in the areas of leadership, financial sustainability, compliance, planning and volunteer management. LCLGA hosts the Starclub Field Officer, who serves as an on-ground resource and a conduit between clubs, councils, associations and the Office of Recreation and Sport.
Incubator project outcomes are successful	Deliver incubator projects (Sports Academy, Leadership & SMLC)	<p>An incubator project is essentially an experiment to see if there is value in a project.</p> <p>The intent with incubator projects is they have a limited duration before transitioning to a more sustainable delivery model.</p>	<p>The LCLGA sponsors the delivery of the South Australian Coastal Councils Alliance</p> <p>The LCLGA continues to support the Substance Misuse Limestone Coast (SMLC) project, Sports Academy & LC Leadership Program. (Separate reports included)</p>
Regional Health Plan is approved	Develop a Regional Health Plan.	<p>Working with six of our members, we developed a new Regional Health Plan for the Limestone Coast (LCLGA & SA Health).</p> <p>This followed extensive consultation with the community and stakeholders.</p>	At the LCLGA General Meeting, 9 th April 2021, the Board adopted the 2021-2026 Limestone Coast Regional Public Health & Wellbeing Plan.
Our members and stakeholders are supported to access stimulus packages	Access funding for our region & members	We work with partners to develop proposals to access funding, particularly in Sports and Destination areas.	<p>A funding & grant database was developed detailing available state, federal & local funding opportunities.</p> <p>Throughout the year our staff continually monitor the grants environment to assess opportunities as they arrive. In this past year we have been able to attract additional funding via ad-hoc grant programs and supported many businesses and sporting organisations in their endeavours to develop funding applications and seek grant funding.</p>

KEY RESULT AREAS

2. Building Stronger Economy

A strong economy relies on human capital (skills, knowledge, and innovation), financial capital (investment), productivity (more from less), realising local competitive advantages, entrepreneurialism, value clusters, increased supply chain value capture from exports, capturing local value (buy local); and attracting spend from outside our area (investment and visitation).

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
The Limestone Coast economy recovery plan is delivered	Implement and develop the Economic Growth Strategy (Covid 19)	<p>A Recovery & Rebuilding Action Plan was created as a response to support our region during the initial impact from Covid-19</p> <p>We continued to support the sharing of information under the economic growth strategy. The strategy will need to be reviewed as we progress into a more certain covid-19 environment.</p>	<p>The Recovery & Rebuilding Action Plan outlined 34 actions under 5 key themes of Economic Sustainability, Advocacy & Leadership, Communication, Events and Planning.</p> <p>We convened the Limestone Coast Economic Development Group and maintain the Limestone Coast Regional Growth Strategy.</p> <p>The LCLGA partners with RDA Limestone Coast as opportunities arise to assist economic development projects for the Region.</p>
Destination marketing strategy is approved, and implementation commences	Destination Marketing Strategy	Develop a new Destination strategy. The plan was developed as Covid-19 emerged which means the final plan includes the impact of the pandemic in its strategies.	The new strategy was endorsed, ready to begin implementation in 2021/22. However, due to the pandemic, an interim plan was developed to support the Tourism industry,
Regional Roads Strategy is updated and approved	Review and update the Regional Transport Strategy and database	The Regional Transport Strategy and Database are critical to support regional priorities for grant funding for significant roads.	<p>We completed the review and update of the Regional Routes, Road Action Plan and Regional Roads Database, with the support of HDS Australia.</p> <p>There has been an increase in the overall cost to implement all high priority upgrades from 19.8 million to 27.3 million.</p>

KEY RESULT AREAS

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
A preferred regional waste solution is identified		<p>Several studies have assessed the opportunity to develop an economically feasible regional Materials Recycling Facility in the Limestone Coast.</p> <p>All of them indicate it is only sustainable if the volumes of waste include waste from Western Victoria to achieve economies of scale.</p>	<p>The LCLGA Regional Waste Management Steering Committee was successful in securing funding from the LGASA research fund to undertake a study in partnership with the University of SA into the risks and feasibility of a regional MRF.</p> <p>The analysis shows that a low tech MRF is financially viable with the optimal solution providing a positive net present value of \$11.8m, assuming a capital cost of \$5.4m over 15 years of operations.</p> <p>The optimal option assumes the plant has access to waste volumes from the Limestone Coast and West Wimmera and Glenelg Council regions.</p> <p>An independent study by the Barwon South West Waste and Resource Recycling Group concluded that the most efficient resource recovery strategy for Western Victoria was for MRF to be developed in Geelong, Ballarat and Mount Gambier.</p> <p>The Board has provided resources in the 2021/22 budget to test the governance and risk allocation of a regional MRF.</p>
Collaboration opportunities on cross border projects are agreed	Cross Border Partnerships	Whilst significantly impacted by Covid-19 we have continued to work to develop cross border projects and partnership	<p>Joint projects and agreements have been developed in Tourism with cross border Councils.</p> <p>Cross border engagement between Sports Academies progressed to cross border competition (when travel permitted).</p> <p>Very frequent (almost weekly) engagement with the Victorian Cross Border Commissioner.</p> <p>Engagement on cross border waste opportunities and emergency management (including trials).</p>
Joint Planning Board is approved by the Minister and established	Establish the Joint Planning Board (JPB)	<p>Under the PDI Act a region can establish a JPB with agreement from the Minister.</p> <p>Where there is no JPB the State Government develops the Regional Plan.</p>	<p>Discussions with State Government and other regional Councils have highlighted a number of challenges to establishing a limited tenure (10 years) JPB.</p> <p>These issues and understanding the value proposition of forming a JPB are continuing to be worked through with our members and the State Government.</p>

KEY RESULT AREAS

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
	RDALC Deliverables	The RDALC and LCLGA are important organisations for the Limestone Coast, and we work together to create opportunities for our community.	<p>The RDALC receive \$90k in funding from our members for the provision of Small Business Support services which they report on to Councils and to the LCLGA Board.</p> <p>These reports are included in our Board agendas.</p>
	Red Meat Cluster	The Red Meat industry is an important sector of the Limestone Coast Economy. We provide administrative support to help this group meet.	The LCLGA continues to provide support to the Red Meat Cluster by organising meetings on behalf of the Group.

KEY RESULT AREAS

3. Building Member Capability

Building our capability focuses on increasing the availability and access to resources, reducing costs, improving performance, developing new skills and knowledge, leveraging our member's abilities for collective benefits; and developing and growing our employee's capabilities across our region.

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
Priority skills and resource sharing and funding arrangements (including grants) commenced and Shared procurement delivers improved value	Coordinate and implement models for shared and hard to source resources	Working together to sustain our local contact with our community whilst also leveraging economies of scale for our region is the balance sought under resource sharing.	<p>Whilst there is still more to be done to share our resources the following shared services were in place:</p> <ul style="list-style-type: none"> > Developing the Regional Health & Wellbeing Plan. > Regional Roads Strategy > Joint Grant for Coastal Projects (auspiced by Wattle Range) > Regional Heritage Advisory Services > Joint activities in Destination marketing (including attending Camping Expo's) <p>Contract databases for waste have been developed to enable an assessment of opportunities as contracts expire.</p> <p>A review of a shared procurement on road sealing showed little gain due to requirements for local contractors and differing specifications.</p>
Elected members knowledge and engagement with each other is improved, and Members collaborate effectively through LCLGA forums, committees and working groups	Member's communications and dashboards; and member meetings and forums.	<p>A key part of the LCLGA value proposition is keeping our members informed and connected. This was even more pronounced in 2020/21 due to the pandemic.</p> <p>Our working groups are the engine room for the delivery of outcomes in our program areas</p>	<p>Engagement with members has continued, with a new initiative of weekly CEO and Mayor meetings which provided significant value in keeping our members connected during Covid-19.</p> <p>The dashboard is due for completion in December 2021.</p> <p>Our working groups in health, roads and waste continue to meet to implement their work plans and strategies.</p>
Our members are prepared for the impacts (if any) from the SA Productivity Commission review into local government	<p>We are keeping in contact with the required changes from the review.</p> <p>Provide analysis, advice & advocacy positions</p>	We are keeping engaged and aware of issues that impact our members, including developing submissions and position papers.	This continues to be a watching brief and, in particular, the impact from moving to economic, regulatory review of rates.

Destination Development Program

The Limestone Coast Local Government Association (LCLGA) reshaped the regional tourism program into a broader Destination Development program to bring together regional branding and activities to grow the visitor economy and regional prosperity.

To assist in the delivery of this program, the LCLGA members increased their investment in the program to leverage our strategic partnership with the South Australian Tourism Commission (SATC) to securing additional funds. These funds were important as they helped deliver the Limestone Coast Recovery & Rebuilding Action Plan in response to the impact of Covid to support our regions tourism sector.

LIMESTONE COAST RECOVERY & REBUILDING ACTION PLAN (COVID19)

Strategic Goal: Provide a coordinated and comprehensive approach to rebuild our visitor economy in the Limestone Coast.

STRATEGIC CONTEXT
 Prior to the bushfires and Covid19, the Limestone Coast visitation and expenditure was strong and forecasting growth. The Limestone Coast had a good balance of visitation with Domestic & International, and the reasons for visits varied from Leisure, Visiting Friends & Relatives (VFR), Business or Corporate and Events including participation events. With so much diversity in tourism experiences across the region, there are many individual businesses, organisations and stakeholders who contribute to our Limestone Coast visitor economy which was valued at \$369m pa (year ending December 2019).

355,000 INTRASTATE	289,000 INTERSTATE	688,000 TOTAL VISITORS	762,000 DAY TRIPS	644,000 DOMESTIC	44,000 INTERNATIONAL
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LIMESTONE COAST RECOVERY & REBUILDING ACTION PLAN (COVID19) 1

STRATEGIC THEMES FOR RECOVERY & REBUILDING

The Limestone Coast historically has enjoyed a healthy mix of visitation from Domestic and International markets. This mix will change in the short term, given some restrictions are lifting and some uncertainty about International travel. South Australia consumers spend \$3.3b per year on outbound travel, this is an opportunity to divert travel plans into regions. Tourism Australia with 6M who normally travel overseas each year there is a significant opportunity to capture this spend in regional communities.

Current indications, from government, reveal that there could be relaxing of some travel restrictions to allow intrastate travel. This would be followed by the opening of state borders in the Northern Territory and Western Australia most likely ahead of Victoria.

It is also anticipated that the first international travel will occur in a travel bubble with NZ before being extended to other countries that are considered low risk. This staged lifting of travel restrictions will require our planning and delivery to be flexible and nimble so it can be quickly adjusted to the changing market and government policy. With a built-up propensity to travel, it is reasonable to imagine that initially the types of travel will be day trips/intrastate, then interstate, followed by short haul international markets and finally long haul. Depending on the progress of states like Victoria and NSW in containing the virus it is also conceivable that Travel between SA and NZ could occur before some state Borders are opened.

Tourism Australia reports the optimistic markets of India, Germany and United Kingdom will some of the first to reach our shores, as opposed to pessimistic markets of Indonesia, Malaysia & Japan. Air access is going to be a critical link in the revival of travel. Some low-cost carrier's business model is based on volume and with social distancing measures on flights, this will limit volumes and therefore will affect the price to fly. Also, the business traveller will be less convinced to travel after the realisation that some meetings can occur online, doubled with higher priced flights, it may not be as viable to fly as often. This synopsis does position the Limestone Coast well as a self-drive destination - it may be the safest and most affordable option for some travellers.

The event sector (including business and conferences) was one of the first hit with restrictions and may well be one of the last to lift. This will require ongoing support and some innovative thinking to keep the large volunteer base enthused, focused and ready to deliver when we can once again come together.

THE STRATEGIC THEMES FOR THIS ACTION PLAN

ECONOMIC SUSTAINABILITY
 Supporting our industry to recover and be ready to rebound when the time comes. Facilitating connections and capacity building activity and access to funding programs.

ADVOCACY + LEADERSHIP
 Articulating the regional position into other realms of government and advocating for the visitor economy

COMMUNICATION
 Comprehensive coordination of all communication platforms will assist the region to have stronger share of voice in what will be a very cluttered landscape as Australia and the globe emerges from restrictions.

EVENTS
 Assisting with event placement to avoid unnecessary clashes as restrictions lift and postponed events try to reschedule. Promotion of the events that are on across the region.

PLANNING
 Infrastructure and Major projects to be considered, prepared in readiness to enable business and the region to bounce back.

LIMESTONE COAST RECOVERY & REBUILDING ACTION PLAN (COVID19) 3

The Recovery & Rebuilding Action Plan outlined 34 actions under 5 key themes of Economic Sustainability, Advocacy & Leadership, Communication, Events and Planning.

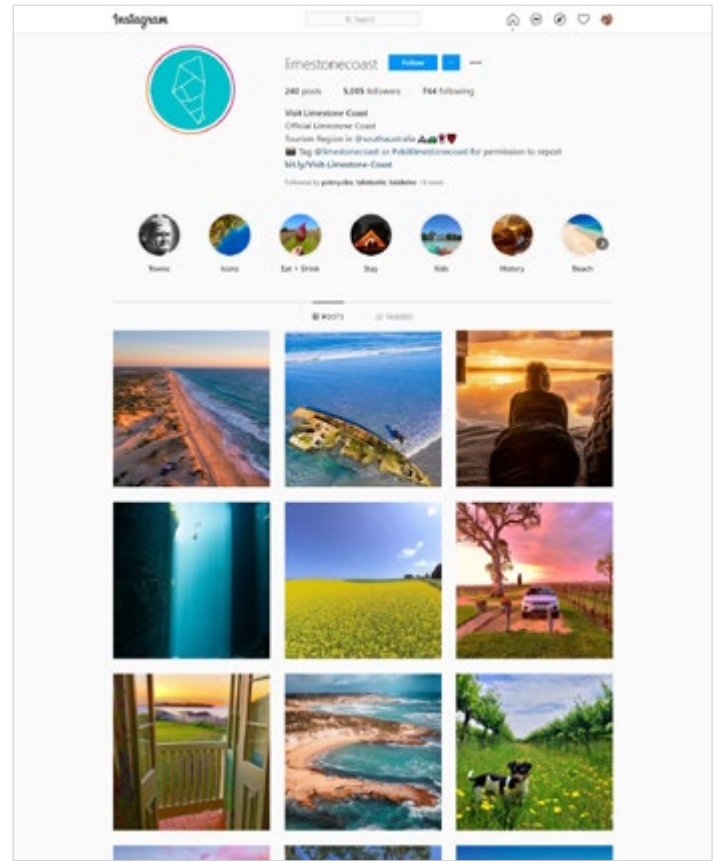
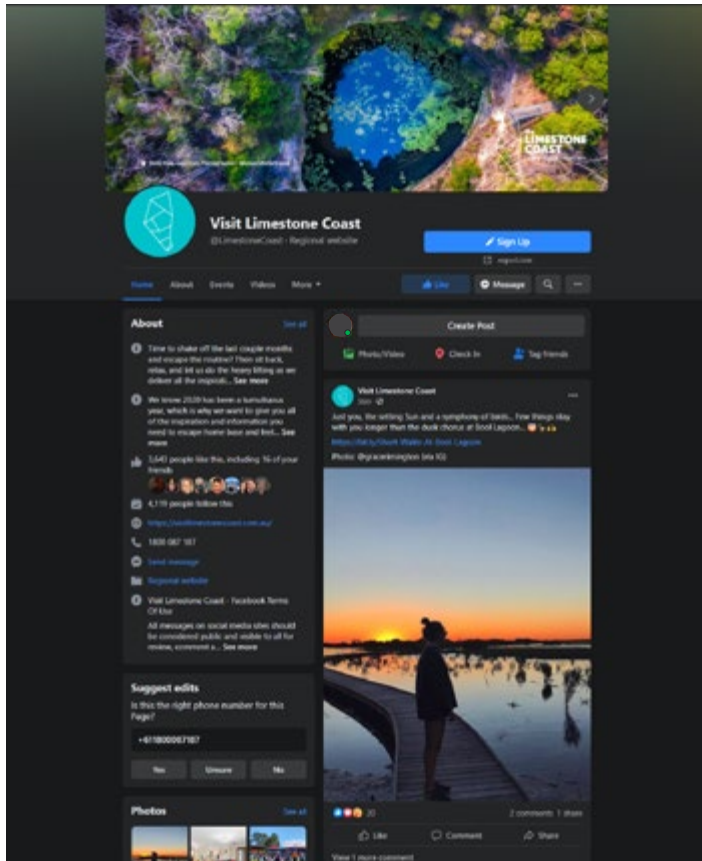
One of the critical actions was supporting the tourism industry to recover, be ready to rebound from Covid-19 restrictions and improve access to funding programs.

We also established a Closed Facebook Group called Limestone Coast Tourism Industry Network as a 2-way communication platform, with 432 businesses engaged as of 30th June 2021.

The Recovery & Rebuilding Action Plan was a bridging plan while the region developed a Destination Development Strategy. The new strategy was endorsed, ready to begin implementation in the FY 2021/22. However, due to the depth of the pandemic some actions were accelerated into 2020/21. These actions included improving our digital presence and storytelling.

DESTINATION DEVELOPMENT PROGRAM

Digital Storytelling commenced October 2020 with the establishment and optimization of our social media platforms on Facebook & Instagram, plus officially registered the hashtag #visitlimestonecoast which is now universally used. See below table for our online community growth + engagement, noting the Industry Standard for engagement for Instagram 4.35% and Facebook 0.45%



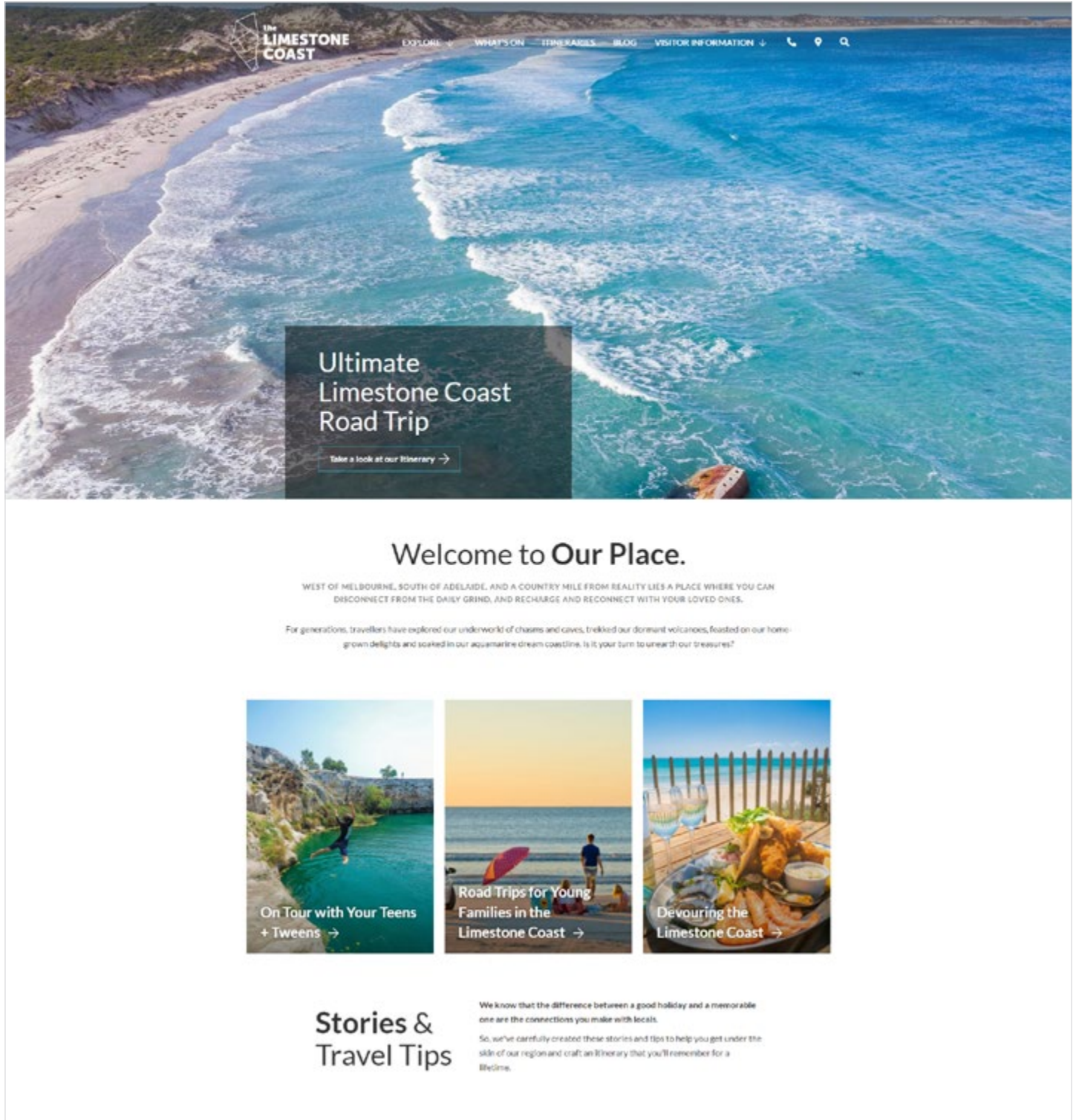
www.facebook.com/LimestoneCoast

www.instagram.com/limestonecoast

	Instagram Reach	Instagram Engagement	Facebook Reach	Facebook Engagement	TOTAL Reach	Total Community
Nov 2020	36,145	16.92%	57,732	45%	93,877	2,665
Dec 2020	37,867	47.2%	57,902	17%	95,769	3,465
Jan 2021	40,889	25.16%	71,875	19%	112,764	4,230
Feb 2021	71,381	7.30%	103,705	4.29%	175,086	5,791
Mar 2021	80,365	7.40%	39,006	6.55%	119,371	6,433
Apr 2021	69,849	7.66%	100,700	6.85%	170,549	7,212
May 2021	79,240	8.92%	76,097	6.94%	155,337	7,739
Jun 2021	79,646	6.29%	48,060	5.3%	127,706	8,196
YTD TOTAL	495,382		555,077		1,050,057	8,196

DESTINATION DEVELOPMENT PROGRAM

The centrepiece to our digital infrastructure www.visitlimestonecoast.com.au was designed and built with a soft launch in June 2021. This included blogs, itineraries, and for the first time, the ability for consumers to 'sign-up' to our monthly e-newsletter - set to commence September 2021.



www.visitlimestonecoast.com.au

DESTINATION DEVELOPMENT PROGRAM

With the uplift in domestic tourism, specifically self-drive, the Limestone Coast welcomed an official Regional Visitors Guide for the first time since 2016 with 55,000 copies produced. This has been placed in over 100 Adelaide Metropolitan Hotels and car hire locations.

The Guide was a useful resource when the region attended the Adelaide Caravan & Camping Show in February 2021 to engage with potential visitors to visit. This presence was well supported by the Limestone Coast councils by providing members from their visitor servicing teams to help on the site. Attendance at the event was higher than previous years with 31,244 people.

The Limestone Coast continued to work with the Adelaide Convention Bureau to attract and secure business events to the region. We participated in a trade event called Connect SAFE which saw a higher level of enquiry due to our regional location and proximity to both Adelaide & Melbourne, along with our open spaces and natural attractions.

limestonecoastvisitorsguide.partica.online/limestone-coast-visitor-guide/limestone-coast-vg-2021/flipbook/FC/



As part of our strategic partnership with the SATC, the Destination Development Manager supported 8 applications in the Regional Events Fund. All 8 events received a level of funding to contribute towards their marketing efforts that could lead to increased visitation and expenditure in the region. This is the highest number of events that have been funded through this program since its inception.

While the international borders are closed, the region remained in contact with offshore agents (Wholesalers & Inbound Tour Operators) in a virtual capacity. This deliberate approach has positioned the region strongly for when the borders re-open. We also participated in virtual and face to face training for domestic travel agents. Events were facilitated by SATC or Tourism Australia (or both) including –

- › South Korea Agents – 166 agents
- › Australia Marketplace China, United Kingdom, Europe, North America – total of 160 appointments
- › Australia Tourism Exchange Live & Online – 211 appointments
- › Ocean to Outback – German Speaking Agents – 24 appointments
- › SATC Trade Webinars – 82 agents
- › Destination Australia – international market briefings.

DESTINATION DEVELOPMENT PROGRAM

The Limestone Coast continues to be a financial member of the Australian Tourism Export Council (ATEC) which enables the region to be viewed credibly when being represented internationally and domestically in the trade distribution system. The region also holds a position on the South Australian Branch Committee of ATEC, the Destination Development Manager, remains Chairperson which involves contributing to the national voice concerning inbound business and its sustainability.

Through this Association, the Limestone Coast participated in exclusive ATEC trade events that bring together the Inbound Tour Operators (ITO's), arguably the heart of the tourism supply chain and destinations and tourism operators. Events attended included -

- › South Australia B2B Event – 27 appointments
- › Virtual Australia Meeting Place – 26 appointments



The SATC's Tourism Industry Development Fund was embraced by Limestone Coast businesses, with over 60 businesses considering a submission with a known total investment in the pipeline of \$145m. While this created important stimulus for the region it also provided further opportunity for the destination development manager to engage and support industry. As 30th June 2021 the region has 8 successful applicants with an injection of \$744,865 into our economy.

The Destination Development Manager assisted with the acquittal for the \$450k Mixed Dozen Project which collaborated with 12 Funding Partners with a range of key outcomes and achievements included, but not limited to:

- › Itinerary planning website developed and launched www.limestonecoast.org.au
- › 6 new wine tourism itineraries.
- › 10 Experience Development Mentoring Program participants.
- › A wide range of Marketing collateral produced – print and digital.
- › Industry Toolkit developed and shared with stakeholders – 7 Fact Sheets on Wine Tourism Experience Development.
- › Overall NPS score improvement of 12 points from 63 to 75 over the project.
- › Increase in ATDW Listings by 9.6% for the Limestone Coast Region from October 2018 to April 2020.
- › Increase in Wine Tourism Experiences in the region from below 5 to over 65,

The pandemic and various internal domestic border closures have heightened the Limestone Coasts importance of cross-border collaboration. The LCLGA has broadened its cross-border formality with a Memorandum of Understanding in place with the Glenelg Shire Council in addition to the existing MoU with Wimmera Mallee Tourism. Extensive communication continues with Great Ocean Road Tourism & Southern Grampians Shire to complete the cross-border framework.

SUBSTANCE MISUSE LIMESTONE COAST

The work of SMLC is focused on research and evidence.

SMLC's origins are inspired by the work of the Western Region Alcohol and Drug Service and research by the Victorian Parliament's inquiry into the Supply and Use of Methamphetamines, and in their subsequent Ice Action Plan. While the issues and responses are complex, SMLC have focused on our objectives which match key elements of the Victorian Ice Action Plan and National and State Alcohol and Other Drug Strategies.

With 3-years funding from the Federal Department of Health, SMLC is progressing elements of these stages which are included in our objectives.



Objective: Supporting Limestone Coast schools embed evidence based AOD education into curriculum.

1. Climate Schools

Multiple school visits to 13 secondary schools in the Limestone Coast including non-government schools to promote Climate Schools as current best practice for secondary school Alcohol and other drug (AOD) education was undertaken during the onset of the COVID-19 pandemic. Climate Schools is a sustainable, evidence based, on-line learning program, with research showing delayed uptake for alcohol and cannabis making it suitable for all secondary students from years 7-10.

SMLC negotiated with the Matilda Centre for Research in Mental Health and Substance Use, University of Sydney, to reduce the cost of Climate Schools from \$900 to \$250 per annum to make the program accessible and potentially more appealing for smaller Limestone Coast Schools. In recognition of homeschooling during the Covid-19 Pandemic, Climate Schools is free for all secondary schools. This was widely promoted to all schools as the program is also suitable for teachers to manage via distance and at-home learning.

Eight secondary schools are registered to access Climate Schools, and the Mount Gambier Community Library has a current registration to enable Agencies who house, and case manage young people who are not attending schools, access to the program.

Approximately 426 Limestone Coast students have accessed Climate Schools.

SUBSTANCE MISUSE LIMESTONE COAST

Substance use and mental health issues are the leading cause of burden of disease for young people, causing incredible morbidity, behavioural problems, mental illness, loss of income to self and global economy. Mental illness and substance use disorders begin in adolescence & early adulthood 15-24 years and the delays to seek treatment is incredibly long with the median delay to seek treatment being 18 years for alcohol treatment (Gore et.al. 2011).

Climate Schools aims to change and strengthen the school climate around AOD education, and the modules provide curriculum-consistent health education courses proved to reduce harm and improve student well-being.

www.climateschools.com.au



2. Planet Youth

The Australian Planet Youth trial in the Limestone Coast:

Aligned with SMLC's proactive stance on school education, the Alcohol and Drug Foundation (ADF) asked SMLC to coordinate the Planet Youth trial in the Limestone Coast starting with two Councils and four secondary schools. In 2019, the Limestone Coast became one of 5 Australian sites asked to be part of the Planet Youth trial. Planet Youth is an international evidence-based model to reduce risk factors and increase protective factors to reduce the incidence of AOD use in young people.



Data about local AOD use was collected during the Planet Youth school survey and used to promote Climate Schools as best practice for evidence based AOD school education.

SMLC has successfully advocated that every Government secondary school (12), in the Limestone Coast be included in the second round of the Planet Youth school survey and data collection in 2021.



ALCOHOL

The Planet Youth survey showed us that **29% of our children have tried alcohol by the time they turn thirteen.**

As your child gets older, they will become more and more curious about alcohol as well as other drugs. The evidence is clear that the best thing we can do as parents is to delay and deter any alcohol use for as long as possible. Use of alcohol during adolescence can impair brain development and will increase the chances of developing a dependence later in life.

Nearly a third of young people reported that they drink alcohol at the home of others, and 23% stated they drink alcohol at home. **There is no evidence to support the view that parental supply of alcohol protects our children from adverse drinking outcomes.**

By agreeing as parents collectively, to not give any alcohol to adolescents in our homes we can make a positive difference to the long-term health and wellbeing of our young people.

11% drunk in the last month

29% drunk in their lifetime

GO TO SLEEP GUIDELINES

The Planet Youth survey showed that about half of our young people are not getting enough sleep.

Sleep is just as important to your child's development and well-being as nutrition and physical activity. It is recommended that teenagers get a minimum of 9-11 hours of undisturbed sleep per night.

For example, a year 7 that gets out of bed at 7:00am should be asleep by 9:00pm in order to get their 10 hours of sleep. Visit www.sleephealthfoundation.org.au

The suggested guidelines for sleep times are:

YEAR 7	09:00 _{PM}
YEAR 8	09:30 _{PM}
YEAR 9	09:45 _{PM}
YEAR 10	10:00 _{PM}
YEAR 11	10:15 _{PM}
YEAR 12	10:45 _{PM}

Examples of Parent Guidelines inclusions.



Objective: To Build community awareness of addiction issues / Website / LinkedIn.

1. Agency Survey

The pandemic has significantly changed the landscape for access and service provision in the AOD and all other sectors with SMLC recognising the need for region specific evidence to inform future actions.

With input from the Limestone Coast Drug Action Team, SMLC designed a survey that was sent to government, non-government and private agencies across the Limestone Coast region gave us targeted insight to gain an informed understanding of where the current issues lie and what the future needs are for our community. SMLC is using the information from the 26 responding agencies to ensure drug and alcohol related issues in the region are accurately represented and is informing SMLC’s planning for education, prevention, and harm reduction strategies.



SUBSTANCE MISUSE LIMESTONE COAST

The Impact of COVID-19 survey final report has been disseminated to all agencies in Limestone Coast Network meetings, LCLGA President Erika Vickery and Executive Officer Tony Wright, and a media release with the key findings was sent to all major media outlets.

Community education and awareness

Covid-19 limited SMLC's ability for community education forums and we adapted our strategies to educate and inform. SMLC has focussed on the rise of alcohol use at home during the pandemic. With more people working from home and reduced social gatherings, the "Time for Change" campaign focussed on how small increases in alcohol use at home can quickly become a new habit.

SMLC digital platforms for education and awareness

The importance of online resources was underscored during the pandemic and SMLC created a website to increase community awareness and provide information on alcohol and other drug issues.

The SMLC website www.smlc.org.au includes:

- › Services page Links to Limestone Coast & National services.
- › About Us Detailed information on Staff and Advisory Board.
- › Program page Highlights current programs SMLC is coordinating.
- › Campaign page Highlights community education, past and current.
- › Media page All media releases since 2019.

SMLC's LinkedIn page is at the following link:

www.linkedin.com/company/substance-misuse-limestone-coast/

Objective: Establish Community Partnerships

SMLC is a member of and regularly meets with the following National, State and Local networks:

- › Alcohol and Drug Foundation - Community Advisory Council (Chair)
- › Millicent Social Issues Team
- › Naracoorte Community Services Round Table
- › Limestone Coast Family Violence Action Group
- › Limestone Coast Community Services Round Table
- › Limestone Coast Drug Action Team
- › Aboriginal Community Connect – Advisory Reference Group
- › Planet Youth South Australia
- › South Australia Network of Drug & Alcohol Services
- › Australian Professional Society on Alcohol and other Drugs
- › Mount Gambier Suicide Prevention Network

SMLC has positioned itself as an advocacy and point of focus for AOD issues across the region providing a strategic longer term evidence based perspective to action. We have a growing national and international presence and will continue to advocate for the region at regional, state and national forums.

Additionally, the Alcohol & Drug Foundation have highlighted SMLC's Project Officer, Sophie Bouchier in their story for International Women's Day, which they featured on their Website and LinkedIn posts;

community.adf.org.au/run-activities/stories/celebrate-women-ldat/

Objective: To establish a Board representing diverse community interests to build and champion the development of substance misuse infrastructure and a community-based collaborative model.

SMLC has become an Incorporated body with Charitable Status pending. SMLC has seven Advisory Board members, all experienced and professional people with a range of skills encompassing health, law, medicine, social work, financial management and governance. The Board has been instrumental in developing SMLC's Strategic Plan for 2021 and beyond, with an ongoing vision to reduce the impact and harm of alcohol and other drug use in the Limestone Coast.



STARCLUB PROGRAM

StarClub Program

Local Government recognises the importance of sporting and recreation clubs to regional communities, and is pleased to partner with the Office for Recreation and Sport to deliver the Star Club Program in the Limestone Coast.

The StarClub Program promotes involvement in recreation and sport by supporting all sporting and recreation clubs in the Limestone Coast in the areas of leadership, financial sustainability, compliance, planning and volunteer management. LCLGA hosts the Starclub Field Officer, who serves as an on-ground resource and a conduit between clubs, councils, associations and the Office of Recreation and Sport.

The long term goals of this program are:

- › To ensure clubs in the region are compliant with State and Federal Legislation,
- › Clubs are financially stable through prudent self-management and have access to appropriate funding
- › Maintain and build on membership, players and volunteers within the club.

The STARCLUB Field Officer provides support to clubs and associations in a number of areas:

Funding and Financial Stability

Awareness of grant availability and application support, increased eligibility through Starclub membership, and education and training regarding financial stability.

Volunteer Management

Sourcing and retaining volunteer support, running nationally-accredited training and education locally, information on education and training courses, providing templates for job descriptions for volunteers, Volunteer Management Policy assistance, ideas to involve, recognise and reward volunteers, and providing information on Succession Plans and complaints / conflict procedure.

Compliance

Occupational Work, Health and Safety for club staff and volunteers, Child Protection, constitutions - update, review or start from scratch, incorporation, affiliation with State or national bodies, compliance with the Discrimination Act, risk management and information on licensing requirements for clubs selling alcohol.

Planning

Long term maintenance of facilities, Strategic Planning, job descriptions, Codes of Conduct, Good Sports Program and Play by the Rules program.

The Starclub Field Officer is guided by the Regional Sport and Recreation Advisory Group, established with membership from all Constituent Councils. This Group provides direction and feedback for the Starclub Field Officer as well as determining issues for clubs and associations that can be dealt with on a regional level.

Limestone Coast Regional Sporting Academy



In partnership with the Office for Recreation, Sport and Racing and the LCLGA, the Limestone Coast Regional Sporting Academy (LCRSA) inducted its first Inductees in October 2017 and commenced working with these Athletes in November, as part of a Pilot Program.

In June 2020 the LCLGA were successful in meeting certain requirements from the ORSR and obtained another \$70,000 to run the program for another 12 months. Once again the LCLGA partnered with the ORSR and the fourth year of the LCRSA was launched in October 2020. We were pleased to welcome back Hockey SA, Tennis SA, SASI Cycling and Athletics SA as official partners of the Academy, and were able to offer skill-based sessions for athletes in these sports and coaching development for local coaches as well. We were also excited to welcome two new sports to the program, Swimming and Basketball thanks to new partnerships formed with Swimming SA and the Mount Gambier Pioneers. We also continued to offer a Lonestar program for athletes from any sporting background.

We inducted 91 athletes into the Academy for the 2020/21 iteration. This was a rise of 19 from 2019/20

These athletes are provided with a 12-month Gym membership, a 12-month Elite Athlete Strength and Conditioning Program (2 sessions a week at the gym and an at home program), Coaching, Educational Sessions (Sports Psychology, Media Training, Coping with Pressure, Sporting Routines and Sports Nutrition), and High level testing at the University of SA's High Performance Centre in Adelaide. We are also able to live stream our Education sessions to athletes across the region who are unable to attend due to travel.

The program has given the athletes the chance to understand the training and preparation requirements to become an elite athlete, as well as improve their performances at school as well as on the field or track.

We also continued our partnership with Uni SA, who provide us with the venue for our Education sessions and Testing. The LCRSA is extremely pleased to also be supported by the M & G Hotel Group, who have provided us with 30 nights of free accommodation for athletes and families, as well as a reduced rate for athletes and families on an ongoing basis. We also welcomed the Commodore on the Park as a partner this year. The Commodore on the Park provide our visiting coaches and Educators with accommodation when they visit the region.





The LCRSA has four main objectives:

- To identify regional sporting talent
- To educate and develop youth in the region
- To provide pathways to State and national representation
- To develop the skills of regional coaches

Outside of these four main sporting objectives, our key goal is to help young people become leaders in our communities.

The LCRSA athletes have done the Academy and our region extremely proud, competing at State and National levels in the past year. We have had two past Academy Alumni play for Glenelg in the SANFLW League Premiership side. One of these athletes was successful in being drafted by the Adelaide Crows and will begin training with them for the 2022 season soon.

We had an athlete win the 200m race at the Stawell Gift. Also one of our cyclists finished 3rd at the State titles after taking up the sport only 12 months ago. Our swimming athletes swam 88 personal best times in one event, (State Shortcourse Championships), with only 8 swimmers in the program this is a remarkable effort and comes about thanks to the international standard of coaching we have been able to bring into the program.

There are plenty more success stories that can be seen on our Facebook page. All of our athletes have been great ambassadors for the program. We look forward to continue supporting our current and future LCRSA athletes in the coming years.



LIMESTONE COAST LEADERSHIP PROGRAM

Limestone Coast Regional Sporting Academy

In its third year, the community capacity building program aims to develop people for Boards, Council, Community Leadership, Project Development and Governance, Industry and Business Associations and Sport, Recreation and Service Clubs. To stimulate and foster a diverse range of leaders in our region to support regional opportunities and address our challenges.



The program is delivered by the Leaders Institute of SA and includes the following topics:

- > Adaptive Leadership
- > Leadership Frameworks and Tools
- > Leading Change
- > Governance and Finance
- > Presentations and Public Speaking
- > Developing Teams and Motivating Others
- > Reactive v Creative Leadership



2021 Participants

Through the program participants are placed into working groups to undertake Community Action Projects, these projects address real regional issues.

Participants benefit through the journey, learning deeply about collaborative working and gaining valuable hands-on experience in complex fields and issues, while exploring the social and economic dynamics and issues across our region.

The projects being undertaken in 2021:

- > Future land use in the Limestone Coast
- > Adopt a Grandparent or Grand Friend
- > Can community leadership support Plant Youth trail?
- > Leadership Programs - how do you measure success for our communities?

LIMESTONE COAST LEADERSHIP PROGRAM



Nick McBride, Member for MacKillop, Mayor Erika Vickery OAM together with LCLP partners Landscape Board Limestone Coasts, Kerry DeGaris and EML, General Manager Jessica Lyon took the opportunity to present to the 2021 group on Induction Day.

With the program delivered in each council area. Mayors were invited to present to the participants to share their unique or similar council areas issues, opportunities, and challenges together with their own leadership journey if desired.



Limestone Coast Leadership Program 2021 Partners



Limestone Coast Council areas provide in-kind venue and catering support to the program.

Participants for 2021

- > 15 (10 Female and 5 Male)
- > Representatives from migrant, disability, and from five of the seven Limestone Coast council areas

Participants are expected to: attend induction session, overnight workshops, monthly full day sessions and graduation event, in addition to out of session community action project work, substantial pre reading and research and written reflections.

Participants present an overview of their CAP reports at the Graduation Event. CAP reports are made available on the Limestone Coast Leadership program page of www.lclga.sa.gov.au

Alumni of the Limestone Coast Leadership Program are actively involved within the Limestone Coast region including but not limited to:

- > Gaining positions and/or joining boards and committees
- > Leading campaigns for additional services and/or advocating for change
- > Grant application to deliver community 'governance training'
- > Advocating in disability awareness and for disability services
- > Gaining employment in Limestone Coast councils

ACKNOWLEDGEMENTS

LCLGA acknowledges the Constituent Council Mayors, Elected Members, Chief Executive Officers, Council staff and LCLGA staff for their support of the regional role of the Association.

During 2020-2021, the LCLGA Board engaged a small team to implement a diverse and comprehensive regional work plan: Tony Wright (Executive Officer), Michaela Bell (Program & Policy Coordinator), Tony Elletson (LCLGA Star Club Field Officer & Limestone Coast Regional Sporting Academy), Biddie Shearing (Destination Development Manager Manager), Ali Auld (Leadership Program), Sophie Bouchier (Substance Misuse Program). The Team farewelled Mae Steele (Executive Support Officer) and welcomed Paul Manfrin (Corporate Services Officer).

The Local Government Association SA has continued to provide strong support to LCLGA and its members throughout the year. LCLGA acknowledges the contributions of SAROC members, Chief Executive Officer Matt Pinnegar and the many LGA SA staff that have supported LCLGA throughout the year.

LCLGA continues to enjoy a close working relationship with RDALC Board members and staff.

Tony Wright
Executive Officer



LCLGA FINANCIAL REPORTS



LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2021



**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2021**

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards
- the financial statements present a true and fair view of the Association's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.


Tony Wright
EXECUTIVE OFFICER


Mayor Erika Vickery
President

Date: 15/10/2021

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Local Government Council Contributions	2	647,288	721,402
Other Contributions	2	73,091	314,020
Other Income	2	164,937	113,046
Project Income	2	496,762	340,137
Unbudgeted Project Income	2	12,864	1,761
Total Income		<u>1,394,944</u>	<u>1,490,367</u>
EXPENSES			
Operating Expenses	3	175,496	229,201
Employee Costs	3	619,225	768,221
Project Expenditure	3	734,196	632,151
Unbudgeted Project Expenditure	3	12,864	1,761
Total Expenses		<u>1,541,781</u>	<u>1,631,334</u>
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(146,837)	(140,967)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		<u>(146,837)</u>	<u>(140,967)</u>

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION

as at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	771,577	938,643
Trade and Other Receivables	4	<u>81,556</u>	<u>64,550</u>
Total Assets		<u>853,133</u>	<u>1,003,193</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	5	53,935	58,448
Provisions	5	60,313	48,883
Other Liabilities	5	<u>253,467</u>	<u>244,694</u>
Total Current Liabilities		<u>367,715</u>	<u>352,025</u>
Non-current Liabilities			
Provisions	5	<u>13,734</u>	<u>32,647</u>
Total Non-current Liabilities		<u>13,734</u>	<u>32,647</u>
Total Liabilities		<u>381,449</u>	<u>384,672</u>
NET ASSETS		<u>471,684</u>	<u>618,521</u>
EQUITY			
Accumulated Surplus		<u>471,684</u>	<u>618,521</u>
TOTAL EQUITY		<u>471,684</u>	<u>618,521</u>

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2021

2021	Notes	Accumulated Surplus \$	TOTAL EQUITY \$
Balance at end of previous reporting period		618,521	618,521
Net Surplus / (Deficit) for Year		(146,837)	(146,837)
Other Comprehensive Income		-	-
Balance at end of period		471,684	471,684
2020			
Balance at end of previous reporting period		759,488	759,488
Net Surplus / (Deficit) for Year		(140,967)	(140,967)
Other Comprehensive Income		-	-
Balance at end of period		618,521	618,521

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		647,288	721,402
Other Receipts		733,954	975,487
Payments		<u>(1,548,308)</u>	<u>(1,627,401)</u>
Net Cash provided by (or used in) Operating Activities	6	(167,066)	69,488
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		<u>-</u>	<u>-</u>
Net Increase (Decrease) in cash held		<u>(167,066)</u>	<u>69,488</u>
Cash & cash equivalents at beginning of period		938,643	869,155
Cash & cash equivalents at end of period	4	<u><u>771,577</u></u>	<u><u>938,643</u></u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Limestone Coast Local Government Association is incorporated under the SA Local Government Act 1999 and has its principal place of business at Level 1, 9 Bay Road, Mount Gambier, SA, 5290. These financial statements include Limestone Coast Local Government Association's direct operations and all entities through which Limestone Coast Local Government Association controls resources to carry on its functions. In the process of reporting on Limestone Coast Local Government Association 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.

4 Cash, Cash Equivalents and other Financial Instruments

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

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.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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.

6 Employee Benefits

6.1 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 on costs) measured in accordance with AASB 119.

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

Weighted average discount rate	0.36% (2020 0.34%)
Weighted average settlement period	1 year (2020, 1 year)

No accrual is made for sick leave as Limestone Coast Local Government Associations 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 Association does not make payment for untaken sick leave.

7 GST Implications

In accordance with IJG 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.

8 Leases

At the inception of a contract, the Association assesses if the contract is a lease. If there is a lease present, a right of use assets and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		181,118	217,695
District Council of Grant		80,329	86,159
Wattle Range Council		134,499	135,999
Naracoorte Lucindale Council		91,666	110,772
District Council of Robe		43,468	44,968
Tatiara District Council		75,874	83,874
Kingston District Council		40,436	41,936
Total		<u>647,288</u>	<u>721,402</u>
Other Contributions			
SA Tourism Commission		30,500	77,708
LGA SA		42,591	130,142
Other		-	106,170
Total		<u>73,091</u>	<u>314,020</u>
Other Income			
Interest		3,648	17,989
Sponsorship		64,364	37,388
Participant Contribution		87,127	10,468
Other		28,799	47,201
Total		<u>184,937</u>	<u>113,046</u>
Project Income			
Tourism		73,697	-
Leadership Program		38,276	14,614
Sports Academy		70,000	50,000
SACCA		104,806	54,530
SMLC		153,986	99,894
Star Club		56,000	56,000
Other		-	65,000
Total		<u>498,762</u>	<u>340,137</u>
Unbudgeted Project Income			
Unbudgeted Project Income		12,864	1,761
Total		<u>12,864</u>	<u>1,761</u>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
NOTE 3: Expenditure			
Operating Expenses			
Accounting and Audit Fees		16,800	11,378
Computing and IT		18,302	16,197
Rent		20,824	22,797
Insurance		11,629	9,972
Vehicles		53,760	57,899
Chairperson Allowance		13,591	13,105
Trade Shows		-	15,131
Travel, Accomodation and Meals		10,783	23,726
Other		30,917	58,997
Total		<u>176,496</u>	<u>229,201</u>
Employee Costs			
Salaries and Wages		552,613	670,560
Workcover		7,720	6,399
Superannuation		62,821	63,327
Leave Provision Movement		(7,483)	25,042
FBT		13,554	2,893
Total		<u>619,226</u>	<u>768,221</u>
Project Expenditure			
Tounsm		140,342	110,926
Leadership Program		128,802	65,482
Sports Academy		131,463	87,417
SACCA		98,936	67,587
SMLC		44,776	27,361
Star Club		1,912	3,072
Other		187,968	270,306
Total		<u>734,196</u>	<u>632,151</u>
Unbudgeted Project Expense			
Unbudgeted Project Expense		12,864	1,761
Total		<u>12,864</u>	<u>1,761</u>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Petty Cash		-	250
Cash at Bank		318,664	228,917
Term Deposits		453,013	709,476
Total		<u>771,677</u>	<u>938,642</u>
Trade and Other Receivables			
Trade Debtors		78,193	64,550
Prepaid Wages		3,306	-
Accrued Interest		58	-
Total		<u>81,556</u>	<u>64,550</u>
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		49,867	48,022
Accrued Expenses		2,747	8,831
Other		1,321	1,595
Total		<u>53,935</u>	<u>58,448</u>
Provisions - Current			
Employee Entitlements including On-Costs		60,313	48,883
Total		<u>60,313</u>	<u>48,883</u>
Provisions - Non-Current			
Employee Entitlements including On-Costs		13,734	32,647
Total		<u>13,734</u>	<u>32,647</u>
Other Liabilities			
Tourism		-	23,952
LC Regional Sport Academy		70,000	-
Limestone Coast Leadership Program		-	38,275
Substance Misuse LC		114,737	83,932
SA Coastal Councils Alliance		68,730	98,535
Total		<u>253,467</u>	<u>244,694</u>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
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NOTE 6: Reconciliation of Cash Flow Statement

(a) Reconciliation of Cash

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

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	4	<u>771,577</u>	<u>938,643</u>
Balances per Cash Flow Statement		<u>771,577</u>	<u>938,643</u>

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

Net Surplus (Deficit)		(146,837)	(140,967)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		<u>(7,483)</u>	<u>25,042</u>
		(154,320)	(115,925)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(17,006)	44,773
Net increase (decrease) in trade & other payables		(4,513)	(6,599)
Net increase (decrease) in other liabilities		<u>8,773</u>	<u>147,239</u>
Net Cash provided by (or used in) operations		<u>(167,066)</u>	<u>69,488</u>

(c) Financing Arrangements

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

Corporate Credit Cards	12,263	15,000
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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

NOTE 7: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.05% and 1.30% (2020 1.3% and 2.3%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the association is not materially exposed to any individual debtor, credit risk exposure</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Equivalents	\$ 771,577	-	-	\$ 771,577	\$ 771,577
Receivables	78,261	-	-	78,261	78,261
Total	849,828	-	-	849,828	849,828
Financial Liabilities					
Payables	50,630	-	-	50,630	50,630
Total	50,630	-	-	50,630	50,630
2020	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Equivalents	\$ 938,643	-	-	\$ 938,643	\$ 938,643
Receivables	64,550	-	-	64,550	64,550
Total	1,003,193	-	-	1,003,193	1,003,193
Financial Liabilities					
Payables	58,448	-	-	58,448	58,448
Total	58,448	-	-	58,448	58,448

The following interest rates were applicable to Limestone Coast LGA at balance date:

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Term Deposits	0.1%	453,013	1.3%	709,476
		<u>453,013</u>		<u>709,476</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 Limestone Coast Local Government Association.

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 Association is the carrying amount, net of any impairment. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Limestone Coast LGA 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 Associations 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 Association will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Association has a balance of both fixed and variable interest rate investments.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

NOTE 8: Uniform Presentation of Financial Statements

	Notes	2021 \$	2020 \$
Operating Revenues		1,394,944	1,490,367
Operating Expenses		<u>(1,541,781)</u>	<u>(1,631,334)</u>
Operating Surplus/(Deficit) before Capital Amounts		(146,837)	(140,967)
Less Net Outlays in Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets		-	-
Add Back Depreciation Amortisation and Impairment		-	-
Proceeds from Sale of Replaced Assets		<u>-</u>	<u>-</u>
		-	-
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets		-	-
Amounts received specifically for New and Upgraded Assets		-	-
Proceeds from Sale of Surplus Assets		<u>-</u>	<u>-</u>
		-	-
Net Lending / (Borrowing) for Financial Year		<u>(146,837)</u>	<u>(140,967)</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2021, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in the this financial report.

Note 10 – Capital Commitments

At 30 June 2021, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 11 – Events after the end of the reporting period

The entity has and continues to be affected by the current COVID-19 pandemic which has seen some impact on the ability to deliver programs and projects.

Subject to the impact from COVID-19 pandemic, the Board is not aware of any other events which have occurred subsequent to balance date which would materially affect the financial statements prepared for the year ended 30 June 2021.

Note 12 – Economic Dependence

Limestone Coast Local Government Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of its revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

Note 13 – Capital Management

The Board controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Board ensure that the overall risk management strategy is in line with this objective. The Board operates under policies approved by the board. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The entity's capital consists of financial liabilities supported by financial assets. There has been no changes to the strategy adopted by the Board to control the capital of the entity since the previous financial year.

Note 14 – Related Party Disclosure

The total remuneration paid to key management personnel of Limestone Coast Local Government Association Incorporated during the year was as follows:

	2021	2020
	\$	\$
Short Term employee benefits inc allowances	170,656	174,801
Post Employment Benefits	14,921	15,361

Key management personnel above includes the executive and Board of Management.

The specific banding of key management personnel and Board of management from the Limestone Coast Local Government Association Incorporated during the year was as follows;

\$	2021	2020
Under \$50,000	1	1
\$50,000 to \$100,000	0	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	1	1

Other related parties includes close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 14 -- Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from:

- A relative of a KMP owns a business who contract's their services as required to Kingston District Council.

Related Party Entity	Amounts received from Related Party during the Financial Year	Amounts outstanding from Related Party at the end of the financial year
	2021	2021
	\$	\$
City of Mount Gambier	174,118	7,000
District Council of Grant	80,329	-
Wattle Range Council	134,499	-
Naracoorte Lucindale Council	91,565	-
District Council of Robe	43,468	-
Tatiara District Council	75,874	-
Kingston District Council	40,435	-
TOTAL	640,288	7,000

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION**

Opinion

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

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

Basis for Opinion

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



JIM KEOGH

Partner

Signed on the 26th day of October 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2021**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2021, the Association's Auditor, Dean Newberry & 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*.



.....
President
LC Local Government Association



.....
Chief Executive Officer
District Council of Grant



.....
Chief Executive Officer
City of Mount Gambier



.....
Chief Executive Officer
Kingston District Council



.....
Chief Executive Officer
Naracoorte Lucindale Council



.....
Chief Executive Officer
District Council of Robe



.....
Chief Executive Officer
Tatfara District Council



.....
Chief Executive Officer
Wattle Range Council

Date: 15/10/21

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Dean Newbery
ABN: 30 164 612 890

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Limestone Coast Local Government Association

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

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



JIM KEOGH
PARTNER

Signed on the 26th day of October 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

**KINGSTON DISTRICT COUNCIL
AUDITED FINANCIAL STATEMENTS**



Kingston District Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



General Purpose Financial Statements

for the year ended 30 June 2021

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General Purpose Financial Statements

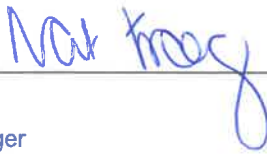
for the year ended 30 June 2021

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Nat Traeger
Chief Executive Officer

30 November 2021



Kay Rasheed
Mayor

30 November 2021

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Income			
Rates	2a	5,094	4,874
Statutory Charges	2b	126	84
User Charges	2c	641	618
Grants, Subsidies and Contributions	2g	1,640	1,599
Investment Income	2d	61	53
Reimbursements	2e	143	266
Other income	2f	31	39
Total Income		7,736	7,533
Expenses			
Employee costs	3a	2,017	2,004
Materials, Contracts and Other Expenses	3b	3,449	3,741
Depreciation, Amortisation and Impairment	3c	2,085	2,077
Finance Costs	3d	92	98
Total Expenses		7,643	7,920
Operating Surplus / (Deficit)		93	(387)
Physical Resources Received Free of Charge	2i	–	472
Asset Disposal & Fair Value Adjustments	4	(854)	(119)
Amounts Received Specifically for New or Upgraded Assets	2g	334	284
Net Surplus / (Deficit)		(427)	250
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	48,116	–
Total Amounts which will not be reclassified subsequently to operating result		48,116	–
Total Other Comprehensive Income		48,116	–
Total Comprehensive Income		47,689	250

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

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	4,269	3,437
Trade & Other Receivables	5b	563	792
Inventories	5c	74	62
Total current assets		<u>4,906</u>	<u>4,291</u>
Non-current assets			
Financial Assets	6a	2,857	3,172
Other Non-Current Assets	6b	167	848
Infrastructure, Property, Plant & Equipment	7a(i)	134,562	86,013
Total non-current assets		<u>137,586</u>	<u>90,033</u>
TOTAL ASSETS		<u>142,492</u>	<u>94,324</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	1,334	415
Borrowings	8b	394	382
Provisions	8c	292	319
Total Current Liabilities		<u>2,020</u>	<u>1,116</u>
Non-Current Liabilities			
Borrowings	8b	3,927	4,306
Provisions	8c	12	58
Total Non-Current Liabilities		<u>3,939</u>	<u>4,364</u>
TOTAL LIABILITIES		<u>5,959</u>	<u>5,480</u>
Net Assets		<u>136,533</u>	<u>88,844</u>
EQUITY			
Accumulated surplus		26,228	26,713
Asset revaluation reserves	9a	109,013	60,897
Other reserves	9b	1,292	1,234
Total Council Equity		<u>136,533</u>	<u>88,844</u>
Total Equity		<u>136,533</u>	<u>88,844</u>

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

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2021					
Balance at the end of previous reporting period		26,713	60,897	1,234	88,844
Net Surplus / (Deficit) for Year		(427)	–	–	(427)
Other Comprehensive Income					
- Gain (loss) on revaluation of IPP&E	7a	–	48,116	–	48,116
Other comprehensive income		–	48,116	–	48,116
Total comprehensive income		(427)	48,116	–	47,689
Transfers between Reserves		(58)	–	58	–
Balance at the end of period		26,228	109,013	1,292	136,533
2020					
Balance at the end of previous reporting period		26,562	60,897	1,135	88,594
Net Surplus / (Deficit) for Year		250	–	–	250
Total comprehensive income		250	–	–	250
Transfers between Reserves		(99)	–	99	–
Balance at the end of period		26,713	60,897	1,234	88,844

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

Statement of Cash Flows

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		5,119	4,873
Statutory Charges		126	84
User Charges		905	679
Grants, Subsidies and Contributions (operating purpose)		1,696	1,641
Investment Receipts		61	53
Reimbursements		157	307
Other Receipts		16	515
<u>Payments</u>			
Finance Payments		(99)	(114)
Payments to Employees		(2,027)	(2,010)
Payments for Materials, Contracts & Other Expenses		(2,715)	(4,199)
Net cash provided by (or used in) Operating Activities	10b	3,239	1,829
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		334	284
Sale of Replaced Assets		104	93
Sale of Surplus Assets		120	163
Repayments of Loans by Community Groups		317	332
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,585)	(1,222)
Expenditure on New/Upgraded Assets		(1,330)	(301)
Loans Made to Community Groups		(18)	–
Net cash provided (or used in) investing activities		(2,058)	(651)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Other Borrowings		18	–
<u>Payments</u>			
Repayments of Borrowings		(367)	(378)
Net Cash provided by (or used in) Financing Activities		(349)	(378)
Net Increase (Decrease) in Cash Held		832	800
plus: Cash & Cash Equivalents at beginning of period		3,437	2,637
Cash and cash equivalents held at end of period	10a	4,269	3,437

Additional Information:

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

Notes to and forming part of the Principal Financial Statements for the year ended 30 June 2021

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 30 November 2021

1.2 Critical Accounting Estimates

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

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

1.3 Estimates and assumptions

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2021/22 financial year but these have been largely taken into account during the development of the budget process for 2021/22 including, but not limited to reduction in bookings at the Caravan Park. The budget assumptions for 2021/22 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

1.4 Rounding

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

(2) The Local Government Reporting Entity

Kingston District Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 29 Holland Street, Kingston SA. 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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference
2017/18	\$1,207,314	\$782,722	+ \$424,592
2018/19	\$785,677	\$363,769	+ \$421,908
2019/20	\$762,425	\$348,125	+ \$414,300
2020/21	\$698,005	\$311,837	+\$386,168

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

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(5) Infrastructure, Property, Plant & Equipment**6.1 Initial Recognition**

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

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

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Plant, Furniture & Equipment	\$10,000
Buildings	\$10,000
Park Furniture & Ancillary	\$10,000
Civil Infrastructure	\$10,000
Recreational	\$10,000
Stormwater Drainage	\$10,000
Marine Structures	\$10,000
Sewer Mains	\$10,000
Kerbs	\$10,000
Pathways	\$10,000
Roadways	\$10,000
Car Parks	\$10,000
Bridges & Major Culverts	\$10,000
Sewer Pump Station & Treatment Plant	\$10,000

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.

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

Dredge Hull & Structure	50 years
Dredge mechanical	20 years
Support vessel hull & structure	30 years
Support vessel mechanical	10 years

Building

Structure	80 to 100 years
Sub- Structure	80,85 to 100 years
Roof	65 years
Fitout & Fittings	15 to 20 years
Floor coverings	10 to 20 years
Electrical Services	20 years
Mechanical Services	30 years
Security Services	40 years
Transport Services	20 years

Park Furniture & Ancillary

Bins	10 to 15 years
Benches	15 years
Picnic Sets	30 years
BBQ	20 years

Civil Infrastructure

Structures	40 to 80 years
Lighting	40 years
Miscellaneous Assets	25 to 40 years

Recreational

Play Equipment	25 years
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Stormwater Drainage

Sump Bores	80 years
Pipes	100 years
Pits	80 years
Weir Boards	70 years

Marine Structures

(Piers) Pontoons	30 years
Boat Ramps	60 years
Sea Walls	250 years
Pathways	100 years
Groynes	100 years

Sewer Pump Station & Treatment Plant

Pumps	15 to 20 years
Pipework	50 years
Valves	25 years
Fittings	5 to 80 years
Structure	20 to 80 years
Lagoons	100 years
Irrigation	15 to 80 years

Sewer Mains

Mains	80 years
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Kerbs

Item	80 years
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Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

<i>Pathways</i>	
Surface	100 years
<i>Roadways</i>	
Formation	1000 years
Unsealed Pavement	20 years
Sealed Pavement & Sub Base	250 years
Sealed Pavement Base	100 years
Surface	20 to 30 years
<i>Car Parks</i>	
Pavement	100 years
Surface	20 years
<i>Bridges & Major Culverts</i>	
Structure	80 years
Surface	50 years
Rails	50 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.

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.

(6) Payables**7.1 Goods & Services**

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

7.2 Payments Received in Advance & Deposits

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

(7) 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".

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(8) Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate -1.015% (2020, 1.024%)

Weighted avg. settlement period 1 years (2020, 1 years)

9.2 Superannuation

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

(9) Provisions for Reinstatement, Restoration and Rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

(10) Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 18.

(11) 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.

(12) 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 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

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 applies to annual reporting periods beginning on or after 1 June 2020. This amendment had no impact on the consolidated financial statements of the Group.

(13) 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.

(14) Disclaimer

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income

\$ '000	2021	2020
(a) Rates		
General Rates		
General Rates	4,035	3,904
Less: Mandatory Rebates	(27)	(29)
Less: Discretionary Rebates, Remissions & Write Offs	(18)	(22)
Total General Rates	3,990	3,853
Other Rates (Including Service Charges)		
Community Wastewater Management Systems	421	409
Landscape Board Levy (Previously NRM Levy)	238	235
Waste Collection	428	360
Total Other Rates (Including Service Charges)	1,087	1,004
Other Charges		
Legal & Other Costs Recovered	4	6
Penalties for Late Payment	13	11
Total Other Charges	17	17
Total Rates	5,094	4,874
(b) Statutory Charges		
Animal Registration Fees & Fines	28	26
Development Act Fees	56	13
Health & Septic Tank Inspection Fees	14	12
Other Registration Fees	1	1
Parking Fines / Expiation Fees	6	–
Town Planning Fees	7	26
Other	14	6
Total Statutory Charges	126	84
(c) User Charges		
Aero Fees	1	1
Boat Ramp Fees	28	18
Cemetery/Crematoria Fees	28	26
Hall & Equipment Hire	5	5
Hire Fees	3	4
Kingston Foreshore Caravan Park	524	504
Property Lease	18	16
Sales - General	–	2
Sangarb Dump Fees	15	18
Sundry	5	6
Truck Wash Income	14	18
Total User Charges	641	618

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(d) Investment Income		
Interest on Investments		
- Loans to Community Groups	34	35
- Local Government Finance Authority	27	18
<u>Total Investment Income</u>	<u>61</u>	<u>53</u>
(e) Reimbursements		
Diesel Fuel Rebate	18	46
Joint Undertakings	60	100
Private Works	13	64
Resource Sharing Agreements	38	31
Other	14	25
<u>Total Reimbursements</u>	<u>143</u>	<u>266</u>
(f) Other income		
Rebates Received	11	30
Sundry	6	9
Waste Transfer Station	6	-
Community Events	8	-
<u>Total Other income</u>	<u>31</u>	<u>39</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	334	284
Total Amounts Received Specifically for New or Upgraded Assets	<u>334</u>	<u>284</u>
Individually Significant Item - Additional Grants Commission Payment (refer below)	386	414
Other Grants, Subsidies and Contributions	675	544
Roads to Recovery	258	258
Sundry	4	1
Untied - Financial Assistance Grant	312	348
Donations - Bushfire	5	34
Total Other Grants, Subsidies and Contributions	<u>1,640</u>	<u>1,599</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>1,974</u>	<u>1,883</u>
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
State Government	866	961
Other	1,108	922
Total	<u>1,974</u>	<u>1,883</u>
(ii) Individually Significant Items		
Grant Commission (FAG) Grant Recognised as Income	386	414

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

Supplementary Local Roads- received 2 years in advance

\$ '000	2021	2020
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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:

Unexpended at the close of the previous reporting period	–	334
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Other	–	(334)
Subtotal	–	(334)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Unexpended at the close of this reporting period	–	–
Net increase (decrease) in assets subject to conditions in the current reporting period	–	(334)

(i) Physical Resources Received Free of Charge

Roads, Bridges & Footpaths	–	472
Total Physical Resources Received Free of Charge	–	472

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses

\$ '000	Notes	2021	2020
(a) Employee costs			
Employee Leave Expense		234	174
Less: Capitalised and Distributed Costs		(91)	(33)
Salaries and Wages		1,639	1,636
Superannuation - Defined Benefit Plan Contributions	16	23	22
Superannuation - Defined Contribution Plan Contributions	16	145	140
Other Employee Related Costs		17	20
Workers' Compensation Insurance		50	45
<u>Total Operating Employee Costs</u>		<u>2,017</u>	<u>2,004</u>
Total Number of Employees (full time equivalent at end of reporting period)		19	22
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		18	21
Elected Members' Expenses		92	109
Election Expenses		1	1
<u>Subtotal - Prescribed Expenses</u>		<u>111</u>	<u>131</u>
(ii) Other Materials, Contracts and Expenses			
Contractors		1,661	1,862
Contributions		116	95
Energy		122	130
Fringe Benefit Tax		37	34
Fuel		107	178
Insurance		167	162
Joint Undertakings		60	100
Legal Expenses		90	47
Levies - Other		9	15
Levies Paid to Government - Landscape Board Levy (Previously NRM Levy)		237	230
Maintenance		82	89
Other		1	2
Parts, Accessories & Consumables		124	86
Professional Services		179	207
Sundry		287	310
Other		16	13
Water		43	50
<u>Subtotal - Other Material, Contracts & Expenses</u>		<u>3,338</u>	<u>3,610</u>
<u>Total Materials, Contracts and Other Expenses</u>		<u>3,449</u>	<u>3,741</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses (continued)

\$ '000	2021	2020
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	387	387
Infrastructure	1,097	1,090
- CWMS	131	132
- Marine	140	140
Plant & Equipment	323	319
Office Equipment	7	9
Subtotal	2,085	2,077
Total Depreciation, Amortisation and Impairment	2,085	2,077
(d) Finance Costs		
Interest on Borrowings	83	91
Other	9	7
Total Finance Costs	92	98

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2021	2020
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	104	93
Less: Carrying Amount of Assets Sold	(1,062)	(91)
Gain (Loss) on Disposal	(958)	2
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	120	163
Less: Carrying Amount of Assets Sold	(16)	(284)
Gain (Loss) on Disposal	104	(121)
Net Gain (Loss) on Disposal or Revaluation of Assets	(854)	(119)

Notes to the Financial Statements

for the year ended 30 June 2021

Note 5. Current Assets

\$ '000	2021	2020
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	587	98
Deposits at Call	3,682	3,339
<u>Total Cash & Cash Equivalent Assets</u>	<u>4,269</u>	<u>3,437</u>
(b) Trade & Other Receivables		
Rates - General & Other	126	151
Accrued Revenues	41	15
Debtors - General	54	254
Prepayments	12	40
Loans to Community Organisations	330	332
Subtotal	<u>563</u>	<u>792</u>
<u>Total Trade & Other Receivables</u>	<u>563</u>	<u>792</u>
(c) Inventories		
Stores & Materials	68	54
Trading Stock	6	8
<u>Total Inventories</u>	<u>74</u>	<u>62</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 6. Non-Current Assets

\$ '000	2021	2020
(a) Financial Assets		
Receivables		
Loans to Community Organisations and Other External Organisations	2,857	3,172
Subtotal	<u>2,857</u>	<u>3,172</u>
Total Receivables	<u>2,857</u>	<u>3,172</u>
<u>Total Financial Assets</u>	<u>2,857</u>	<u>3,172</u>
(b) Other Non-Current Assets		
Other		
Capital Works-in-Progress	167	848
Total Other	<u>167</u>	<u>848</u>
<u>Total Other Non-Current Assets</u>	<u>167</u>	<u>848</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 7. Infrastructure, Property, Plant & Equipment

(a(i)) Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	as at 30/06/20				Asset movements during the reporting period					as at 30/06/21			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	9,104	–	–	9,104	–	–	–	–	–	9,104	–	–	9,104
Buildings & Other Structures	3	16,262	661	(6,687)	10,236	201	103	(98)	(387)	–	16,031	965	(6,941)	10,055
Infrastructure	3	45,752	2,294	(9,765)	38,281	1,642	1,338	(879)	(1,097)	46,249	95,857	2,980	(13,303)	85,534
- CWMS		8,131	140	(1,973)	6,298	–	22	(1)	(131)	–	8,118	162	(2,092)	6,188
- Marine		17,724	1,449	(1,986)	17,187	–	103	–	(140)	1,867	21,806	103	(2,892)	19,017
Plant & Equipment		–	6,613	(1,713)	4,900	168	20	(101)	(323)	–	–	6,517	(1,853)	4,664
Office Equipment		–	37	(30)	7	–	–	–	(7)	–	–	37	(37)	–
Total Infrastructure, Property, Plant & Equipment		96,973	11,194	(22,154)	86,013	2,011	1,586	(1,079)	(2,085)	48,116	150,916	10,764	(27,118)	134,562
Comparatives		90,756	16,520	(20,272)	87,004	301	1,160	(375)	(2,077)	–	96,973	11,194	(22,154)	86,013

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

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.

Buildings previously classified as level 3 have been reclassified as level 2 as the latest revaluation has used unobservable inputs, such as estimates of quantities of materials and labour, residual values and useful lives, in determining the valuation..

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

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

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

Other Information

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

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

Highest and best use

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

Notes to the Financial Statements

for the year ended 30 June 2021

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

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.

Transition to AASB 13 - Fair Value Measurement

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

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 these assets and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

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

Land & Land Improvements

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

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

Land, including bulk earthworks with an assessed unlimited useful life, was valued at the current replacement cost as at 30 June 2017 using Valuer General Assessment by Assetic Australia Pty Ltd. Additions are recognised at cost.

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2017 by Assetic Australia Pty Ltd.

Infrastructure

Transportation Assets

Transport Assets were revalued as at 30 June 2021 by Assetic Australia Pty Ltd.

Civil Assets (Marine Structures)

Civil Assets were revalued as at 30 June 2021 by Assetic Australia Pty Ltd.

Stormwater Drainage

Stormwater Assets were revalued as at 30 June 2017 by Assetic Australia Pty Ltd.

Notes to the Financial Statements

for the year ended 30 June 2021

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

Community Wastewater Management System Infrastructure

Community Wastewater Management System Assets were revalued as at 30 June 2017 by Assetic Australia Pty Ltd.

Plant & Equipment

These assets are recognised on the cost basis.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 8. Liabilities

\$ '000	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(a) Trade and Other Payables				
Goods & Services	742	–	295	–
Payments Received in Advance	435	–	22	–
Accrued Expenses - Employee Entitlements	29	–	26	–
Accrued Expenses - Finance Costs	37	–	44	–
Accrued Expenses - Other	91	–	28	–
<u>TOTAL Trade and Other Payables</u>	<u>1,334</u>	<u>–</u>	<u>415</u>	<u>–</u>
(b) Borrowings				
Borrowings	394	3,927	382	4,306
<u>TOTAL Borrowings</u>	<u>394</u>	<u>3,927</u>	<u>382</u>	<u>4,306</u>
All interest bearing liabilities are secured over the future revenues of the Council				
(c) Provisions				
Employee Entitlements (including oncosts)	292	12	319	58
<u>TOTAL Provisions</u>	<u>292</u>	<u>12</u>	<u>319</u>	<u>58</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 9. Reserves

\$ '000	as at 30/06/20				as at 30/06/21
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Land	5,894	–	–	–	5,894
Buildings & Other Structures	12,542	–	–	–	12,542
Infrastructure	10,407	46,249	–	–	56,656
- CWMS	1,460	–	–	–	1,460
- Marine	–	1,867	–	–	1,867
Plant & Equipment	356	–	–	–	356
Furniture & Fittings	1,777	–	–	–	1,777
Minor Plant & Equipment	3,783	–	–	–	3,783
Office Equipment	8,544	–	–	–	8,544
Marine Structures	16,134	–	–	–	16,134
Total Asset Revaluation Reserve	60,897	48,116	–	–	109,013
Comparatives	60,897	–	–	–	60,897

\$ '000	as at 30/06/20				as at 30/06/21
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Open Space Reserve	6	–	–	–	6
Kingston CWMS	836	50	–	–	886
Cape Jaffa Maintenance Reserve	392	8	–	–	400
Total Other Reserves	1,234	58	–	–	1,292
Comparatives	1,135	99	–	–	1,234

Notes to the Financial Statements

for the year ended 30 June 2021

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).

Open Space Reserve

Open Space Contributions received as required under the Development Act 1993.

Kingston CWMS

Kingston CWMS is for future asset replacement and capital maintenance.

Cape Jaffa Maintenance Reserve

Cape Jaffa Maintenance Reserve is for future maintenance activities associated with Cape Jaffa Anchorage.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
(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 Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	4,269	3,437
Balances per Statement of Cash Flows		4,269	3,437
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit)		(427)	250
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		2,085	2,077
Non-Cash Asset Acquisitions		–	(472)
Grants for capital acquisitions treated as Investing Activity		(334)	(284)
Net (Gain) Loss on Disposals		854	119
		2,178	1,690
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		227	123
Net (Increase)/Decrease in Inventories		(12)	36
Net Increase/(Decrease) in Trade & Other Payables		919	(8)
Net Increase/(Decrease) in Unpaid Employee Benefits		(73)	(12)
Net Cash provided by (or used in) operations		3,239	1,829
(c) Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdrafts		100	100
Corporate Credit Cards		24	24
LGFA Cash Advance Debenture Facility		1,200	1,200

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 11(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions/Activities										
Business Undertakings	1,035	1,098	1,207	1,264	(172)	(166)	6	1	55,440	7,315
Administration	4,916	4,707	341	195	4,575	4,512	1,015	752	6,607	6,603
Community Services/ Amenities	52	68	340	223	(288)	(155)	–	34	11,322	11,316
Library	–	1	29	43	(29)	(42)	30	–	–	–
Economic Development	30	18	263	93	(233)	(75)	–	17	–	–
Environment	459	481	681	611	(222)	(130)	152	246	–	–
Health	22	21	11	11	11	10	–	1	855	855
Public Order & Safety	–	–	37	89	(37)	(89)	–	–	328	328
Recreation	62	80	1,229	2,026	(1,167)	(1,946)	68	27	15,098	15,090
Regulatory Services	146	106	207	179	(61)	(73)	–	–	–	–
Transport	565	573	2,671	2,641	(2,106)	(2,068)	369	521	52,842	52,817
Waste Management	449	380	625	545	(176)	(165)	–	–	–	–
Total Functions/Activities	7,736	7,533	7,641	7,920	95	(387)	1,640	1,599	142,492	94,324

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 11(b). Components of Functions

The activities relating to Council functions are as follows:

ADMINISTRATION

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

LIBRARY

Library Services

PUBLIC ORDER & SAFETY

Supervision of various by-laws, fire prevention, CFS and animal control, emergency services

HEALTH

Food Control, operation of community health programs and health centre

COMMUNITY SERVICES/ AMENITIES

Maintenance of halls, Senior Citizens centre, Other community support, public toilets, maintenance of cemeteries

ENVIRONMENT

Street cleaning and lighting, Stormwater drainage

ECONOMIC DEVELOPMENT

Tourism, private works

REGULATORY SERVICES

Building Act requirements, dog control, health inspection, other regulatory services

BUSINESS UNDERTAKINGS

Effluent drainage, Land Development, Caravan parks, Truckwash

WASTE MANAGEMENT

Rubbish Collection Services, Green waste, Waste Transfer Station operation

TRANSPORT

Construction and maintenance of roads, bridges, footpaths, parking and signs, aerodromes, plant & depot operations

RECREATION

Parks and gardens, recreation and sporting venues, Foreshore/ Marine operations, museum, sport and recreation

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.3% (2020: 0.25% and 2.2%).

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 of 0.25% (2020: 0.5292%). 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.

Liabilities - Creditors and Accruals

Accounting Policy:

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Financial Instruments (continued)

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable (varied terms); interest is charged at fixed and variable rates between 2.05% and 5.4% (2020: 2.2% and 5.4%).

Carrying Amount:

Approximates fair value.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
2021					
Cash & Cash Equivalents	4,269	–	–	4,269	4,269
Receivables	551	–	2,846	3,397	3,408
Total Financial Assets	4,820	–	2,846	7,666	7,677
Financial Liabilities					
Payables	900	–	–	900	899
Current Borrowings	555	–	–	555	394
Non-Current Borrowings	–	505	3,737	4,242	3,927
Total Financial Liabilities	1,455	505	3,737	5,697	5,220
2020					
Cash & Cash Equivalents	3,437	–	–	3,437	3,437
Receivables	750	–	3,173	3,923	3,924
Total Financial Assets	4,187	–	3,173	7,360	7,361
Financial Liabilities					
Payables	393	–	–	393	393
Current Borrowings	558	–	–	558	382
Non-Current Borrowings	–	4,344	293	4,637	4,306
Total Financial Liabilities	951	4,344	293	5,588	5,081

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

\$ '000	2021		2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	4.44%	1,475	4.39%	1,842
Fixed Interest Rates	2.05%	2,846	2.20%	2,846
		4,321		4,688

Net Fair Value

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Financial Instruments (continued)

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the 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.

Note 13. Capital Expenditure and Investment Property Commitments

\$ '000	2021	2020
Other Expenditure Commitments		
Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:		
Accounting Services	7	12
Asset Management Services	–	32
Audit Services	57	76
Caravan Park Management	229	339
Employee Remuneration Contracts	704	1,275
Lawn Mowing	580	610
Main Street upgrade contract	–	745
Recyclable Collection	14	100
Rubbish Collection	38	270
Waste Transfer Station	–	7
	1,629	3,466
These expenditures are payable:		
Not later than one year	644	1,959
Later than one year and not later than 5 years	985	1,507
	1,629	3,466

Notes to the Financial Statements

for the year ended 30 June 2021

Note 14. Financial Indicators

\$ '000	Indicator 2021	Indicators 2020	Indicators 2019
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	1.2%	(5.1)%	(7.2)%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities	(23)%	(26)%	(17)%
Total Operating Income			
<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>			
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>			
Adjusted Operating Surplus Ratio			
Operating Surplus	(4.0)%	(11.3)%	(18.5)%
Total Operating Income			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities	(24)%	(27)%	(19)%
Total Operating Income			
3. Asset Renewal Funding Ratio			
Net Asset Renewals	103%	71%	90%
Infrastructure & Asset Management Plan required expenditure			
<i>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.</i>			

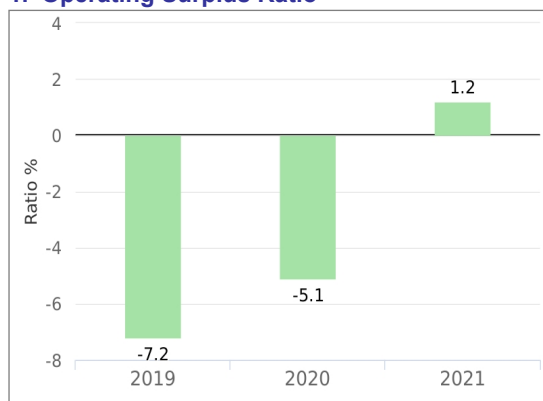
Notes to the Financial Statements

for the year ended 30 June 2021

Note 14. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

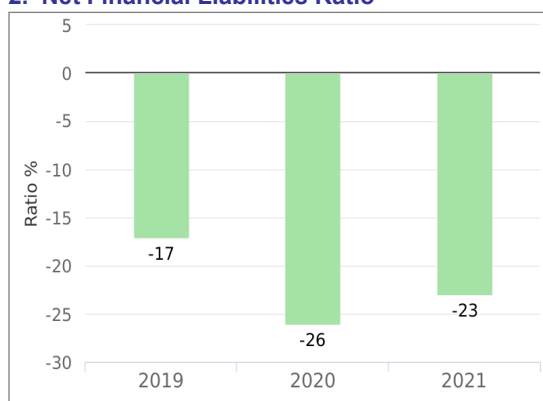
This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2020/21 result

2020/21 ratio 1.2%

2020/21 Council received Financial Assistance Grants in advance.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

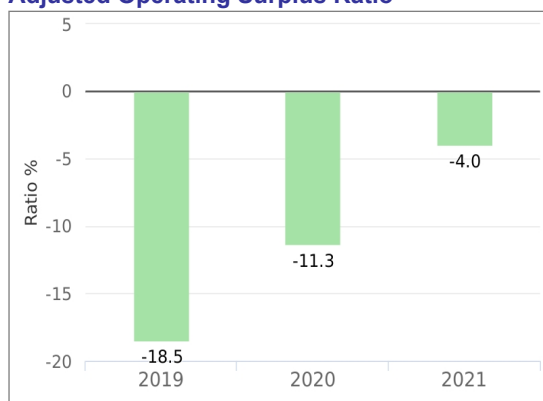
This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2020/21 result

2020/21 ratio (23)%

2020/21 Council received Financial Assistance Grants in advance.

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 2020/21 result

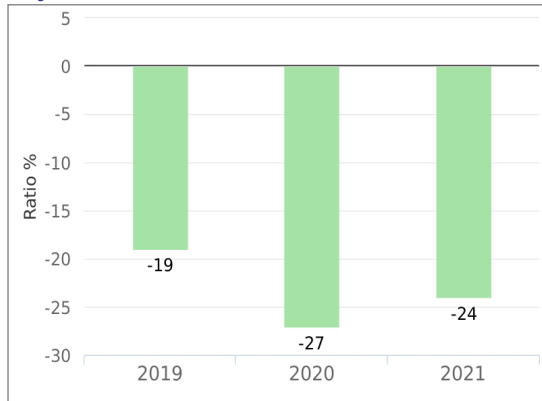
2020/21 ratio (4.0)%

This ratio removed the affect from the advance payment of the Financial Assistance Grant. The trend of operational deficit is included in the Long Term Financial Plan.

Notes to the Financial Statements
for the year ended 30 June 2021

Note 14. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

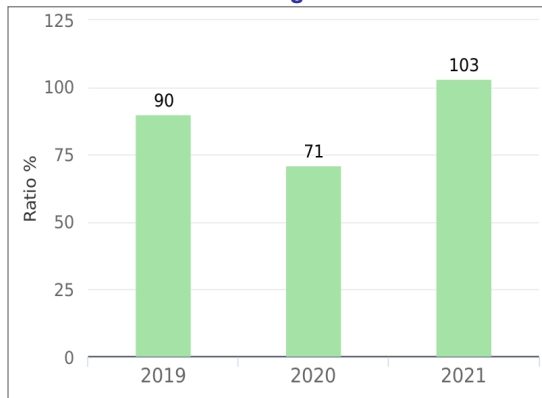
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2020/21 result

2020/21 ratio (24)%

The ratio removed the affect from the advance payment the Financial Assistance Grant. A negative Net Financial Liabilities Ratio shows, Council has more cash and financial assets in bank than is owed in borrowing.

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 2020/21 result

2020/21 ratio 103%

Local Roads and Community Infrastructure Program grants allowed Council to address some delayed renewal programs and bring forward others. This means that Council spent more on asset renewal than the amount required in the Infrastructure Asset Management Plans.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Uniform Presentation of Finances

\$ '000	2021	2020
<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	7,736	7,533
less Expenses	(7,643)	(7,920)
Operating Surplus / (Deficit)	93	(387)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(1,235)	(1,222)
add back Depreciation, Amortisation and Impairment	2,085	2,077
add back Proceeds from Sale of Replaced Assets	104	93
	954	948
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(3,341)	(301)
add back Amounts Received Specifically for New and Upgraded Assets	334	284
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	120	163
	(2,887)	146
Net Lending / (Borrowing) for Financial Year	(1,840)	707

Notes to the Financial Statements

for the year ended 30 June 2021

Note 16. 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 (9.50% in 2020/21; 9.50% in 2019/20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit 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 2019/20) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

Note 17. Interests in Other Entities

Council has no interest in any Equity Accounted Businesses such as Joint Ventures, Associates & Joint Operations.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 18. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

The following assets and liabilities do not qualify for recognition in the Balance Sheet, 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.

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. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to **\$2,281,146** (2020:\$2,281,146) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

5. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of Nil appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. 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, 12 persons were paid the following total compensation:

\$ '000	2021	2020
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	580	565
Post-Employment Benefits	47	46
Total	627	611

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

Receipts from Key Management Personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received the following amounts in total:

Planning and Building Application Fees	4	1
Total	4	1

Key Management Personnel or close family members (including related parties) received Discretionary rate rebates during the year, for a Community Group that they are a member of. In accordance with the Local Government Act 1999, these person's declared conflicts of interest and took no part in the assessment or approval process for this rebate. Total rebates amounted to \$7,150.

Close family members of Key Management Personnel (including related parties) own a retail business from which various supplies were purchased as required on a 30-day account. Total purchases amounted to \$29,716.

Three (3) close family members of Key Management Personnel are employed by Council in accordance with the terms of the Awards, 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 three (3) planning & building applications during the year. Total fees for this application (all of which are payable of lodgement) amounted to \$3,615.

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Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renaë Nicholson CA
Tim Muhlhauser CA
Aaron Coonan CA
Luke Williams CA, CPA
Daniel Moon CA



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under Professional Standards Legislation

INDEPENDENT AUDITOR'S REPORT

To the Members of the Kingston District Council

Independent Assurance report on the Internal Controls of the Kingston District Council

Opinion

We have audited the compliance of the Kingston District Council with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

In our opinion, the Kingston District Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's Responsibility for Internal controls

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

Our Independence and Quality Control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis based on the assessed risks.

Limitations of Controls

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

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

Limitation of Use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Luke Williams CA, CPA, Registered Company Auditor
Partner

30 / 11 / 2021

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INDEPENDENT AUDITOR'S REPORT

To the members of the Kingston District Council

Opinion

We have audited the accompanying financial report of the Kingston District Council, which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the Kingston District Council.

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

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



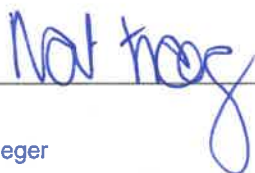
Luke Williams CA, CPA, Registered Company Auditor
Partner

General Purpose Financial Statements
for the year ended 30 June 2021

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Kingston District Council for the year ended 30 June 2021, the Council's Auditor, Galpins Accountants, Auditors & Business Consultants has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



Nat Traeger
Chief Executive Officer



Kay Rasheed
Presiding Member, Audit & Risk Committee

Date: 23 November 2021

General Purpose Financial Statements

for the year ended 30 June 2021

Statement by Auditor

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

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



Luke Williams

**Galpins Accountants, Auditors & Business
Consultants**

Date: 30 November 2021

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