ANNUAL REPORT

2024/2025

District Council of Tumby Bay

Where you are always welcome | A place to relax and unwind | Feel part of the community

DISTRICT COUNCIL of TUMBY BAY

COUNCIL INFORMATION

Address	Mortlock Street Tumby Bay
Postal Address	PO Box 61 Tumby Bay SA 5605
Phone	08 8688 2101
Email	dctumby@tumbybay.sa.gov.au
Website	www.tumbybay.sa.gov.au

This report describes the Council's performance over the 2024/2025 financial year against the objectives of the 2024/2025 Annual Business Plan and Budget, Long Term Financial Plan 2024-2039 and Revised Strategic Plan 2024-2027 and is designed to meet our obligations under Section 131 of the *Local Government Act 1999.*

In the spirit of reconciliation, the District Council of Tumby Bay acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respects to their Elders past and present, and extend that respect to all Aboriginal and Torres Strait Islander peoples.

CONTENTS

Introduction 3

Our District 5

Our Vision 6

Our Strategic Themes 7

Strategic Performance 8

Financial Performance 12

Projections and Targets 13

Our Council 15

- Council Reporting 15

Our Organisation 18

- Governance Reporting 18
- Financial Reporting 22

Appendices 24

INTRODUCTION

MAYOR GEOFF CHURCHETT AND CEO DARREN KEENAN

Another very busy year for the District Council of Tumby Bay in delivering our Revised Strategic Plan 2024-2027.

A key focus for the past years and this most recent one has been the ongoing improvement of the financial position of Council. Much work has been carried out, including reviewing our Long-Term Financial Plan, close budget scrutiny, all whilst delivering infrastructure and services for our community.

In late February 2025, ESCOSA released its review of Council's sustainability, where in their opinion found Council to be 'potentially unsustainable'. In making this finding, it did make the comment, *"In doing so, the Commission acknowledges the Council's good work and practices in terms of developing capital solutions that are cost effective, meet community needs and budgets."*

Council as part of our strategic plan to seek local solutions for childcare has partnered with 22 other regional councils in an initiative titled 'Regional Childcare Desert Advocacy Project', calling for:

- Equitable childcare access for all families
- State and Federal Government collaboration to fund regional childcare initiatives
- Revisions to the Family Day Care rules in regional areas.

We have continued to support local groups and clubs in many ways, including low-interest loans, master planning of the Tumby Bay Sports and Recreational Precinct Master Plan, along with significant time and support of community events, such as Colour Tumby.

Recognising the Cape Hardy and Port Spencer Projects, Council applied for rPPP (Regional Precincts and Partnerships Program) funding to assist with planning across the district, such that we are very prepared should one of these projects come to fruition. Whilst we were unsuccessful in round one, we continue to seek government funding to support this work.

Jetties have consumed a lot of Council's attention across the year. Part of this work included Council preparing a Prudential Review for the Tumby Bay jetty. Analysis of this report made it obvious that Council could not afford to continue to lease the jetties from the State Government.

The difficult decisions were made to allow the Port Neill jetty lease to expire and to take the step of terminating the Tumby Bay jetty lease. Supported by the results of multiple consultations with the community, we heard that whilst the community valued the jetties it could not be by financially burdening the community with even higher (or unaffordable) rates.

Much advocacy and connecting with the State Government, working collaboratively to find solutions and a way forward has been a priority of Council. Much more work is needed.

We continued work on the Coastal Adaptation Strategy, leading to the process of designing a seawall to protect the Tumby Bay township. The community were engaged to inform the marine engineers and project team of their preferred alignment, with discussions focussed on the amount of beach and recreational areas, to understand what the community valued most. The project continues to evolve.

During this period, we received the resignation of Cr Christian Kotz and welcomed Cr Bruce Bayly.

In March we farewelled Rebecca Hayes who was CEO for 4.5 years. We thank her for the leadership and contribution that she made to the Council and the district.

Mark McShane acted in the interim as Acting CEO during the recruitment process. His experience and guidance greatly assisted Council during this period.

In May we welcomed Darren Keenan to the CEO role. He comes to Council with a strong community focus, strategic and financial management experience, all from a regional perspective.

During June we had the pleasure of hosting the EPLGA (Eyre Peninsula Local Government Association) meeting, bringing the 11 councils on Eyre Peninsula together to discuss opportunities and challenges that we share. This collaboration assists our district.

We remind ourselves that everything we do is for the residents, businesses and visitors to our district. We recognise the amazing amount of work that community, service and sporting clubs do, not only for their members, but the greater community, along with the amazing individuals amongst us.

We thank everyone who has positively contributed over the last year.

Geoff Churchett, Mayor
Darren Keenan, CEO

OUR DISTRICT

The District Council of Tumby Bay (Council) is situated on the eastern coast of the Eyre Peninsula, covering 266,907 hectares and comprising a population of 2,817 (2021 Census). Council's Revised Strategic Plan 2024-2027 encompasses the entire Council area, with a particular focus on the townships of Tumby Bay, Port Neill, Lipson, and Ungarra.

- Tumby Bay serves as the primary service centre for agriculture, including cereal crops, sheep, and cattle. Its proximity to Port Lincoln also makes it a popular tourist destination.
- Port Neill, located 40km northeast of Tumby Bay, is a coastal town surrounded by farmland, known for its serene environment, making it a favoured holiday spot.
- Ungarra, 28km northwest of Tumby Bay, is an agricultural hub specialising in cereal crops, sheep and cattle.
- Lipson, 12km northwest of Tumby Bay, is a historic farming town renowned for cereal cropping and sheep farming.

The region faces a number of demographic challenges, with 47% of the population aged 55 or older, influenced by the outmigration of younger people in search of educational and employment opportunities. Despite this persisting trend, there has been slight growth over the last few years among younger family age groups, likely attracted to the region by affordable housing options and community-oriented living.

Several significant projects in the Cape Hardy precinct, such as a desalination plant, grain storage facilities, and a hydrogen production plant, promise economic benefits and population growth but also increased pressure on local infrastructure and housing.

Under the State Government's high population growth scenario, Tumby Bay's population is anticipated to reach 3,440 by 2041, requiring the development of new living options to meet the needs of seniors and retirees as a result of the ageing population as well as workers and young families that are moving to the region for employment and affordable living options.

OUR VISION

VISION

The District Council of Tumby Bay will be the premier destination on the Eyre Peninsula, offering residents and visitors an unparalleled place to live, work, and play through embracing change, seizing opportunities and building a thriving district.

VALUES

BALANCED

We recognise the need to retain the qualities that define our district, while providing opportunities for our communities to grow, excel and thrive in an inclusive environment.

RESPONSIVE

We are responsive and adaptable to new, emerging and changing needs.

RESPONSIBLE

We are financially responsible and transparent in our decision-making to ensure the sustainability of our Council and services.

EXCELLENCE

We continuously explore ways to improve how we deliver services and infrastructure efficiently and sustainably.

ROLES

The Revised Strategic Plan 2024-2027 identifies five key roles for Council to fulfil on behalf of the community:

- Provide leadership on behalf of our community.
- Advocate for the retention and enhancement of essential services.
- Support sustainable growth in our population and local economy.
- Partner with stakeholders including State and Federal Governments, Regional Development Australia (RDA), Progress Associations and community groups, Eyre Peninsula Local Government Association and private sector.
- Provide for, and be responsive to, our community's needs and expectations for services and infrastructure.

Our Vision and Values are incorporated in the Revised Strategic Plan 2024-2027 under four key strategic themes.

OUR STRATEGIC THEMES

THEME 1: A HARMONIOUS BALANCE BETWEEN LIFESTYLE AND GROWTH

- Retention of the unique qualities of the region
- A community where residents are safe
- An inclusive community
- Growth in the region, without compromise to the lifestyle and amenity that our residents enjoy and value
- Maintaining affordable Local Government Services
- Effectively managing an increase in population

THEME 2: CONNECTED, VIBRANT AND EMPOWERED COMMUNITIES

- An engaged community
- Opportunities for social inclusion across all generations
- Empowered community groups
- Maintaining high levels of volunteering
- Retention of services relevant to the demographics of our community
- Well-run and well-patronised community events that are meaningful to diverse and changing community interests
- Retention and enhancement of existing community services

THEME 3: A STRONG AND DIVERSE LOCAL ECONOMY

- Manageable and sustainable economic growth
- Sustained and enhanced success of our existing industries and local businesses
- Value adding to agricultural product before it leaves the district
- Sustainable development of new industries providing local employment opportunities
- New tourism initiatives
- Improved local employment opportunities
- Increased Gross Regional Product
- A high level of business confidence and healthy local businesses
- Diversity in retail businesses
- A more diverse range of commercial services

THEME 4: QUALITY SERVICES AND INFRASTRUCTURE

- Access to appropriate services
- A quality road network that meets community expectations
- Community assets maintained to a high standard
- High levels of utilisation and satisfaction with assets
- Meeting service expectations of community
- Maintain, develop and improve Council's infrastructure to meet current and future needs
- Flexibility in the services delivered by Council to adapt to changing community needs

STRATEGIC PERFORMANCE

Not commenced	Commenced – incomplete	Complete

THEME 1: A HARMONIOUS BALANCE BETWEEN LIFESTYLE AND GROWTH

ACTION T1.1: FUTURE RESIDENTIAL LAND SUPPLY

Description: Review Council land holdings that could be developed for housing. Review key locations for expansion of the existing residential areas in each township to accommodate an ongoing supply of housing and associated amenities.

Timeframe	Progress	Notes
Ongoing	Not commenced.	The first unsuccessful rPPP application included these actions, re-submission of rPPP grant application pending, due to current deferral of program.

ACTION T1.3: MAJOR PROJECTS AT CAPE HARDY

Description: Resolve sustainable long-term arrangements with proponents regarding the establishment of major development initiatives at Cape Hardy.

Timeframe	Progress	Notes
2024/2025-2029/2030	Commenced – incomplete.	Council and executive continue to meet with proponents of the Cape Hardy developments as and when required.

ACTION T1.4: COUNCIL MEETINGS

Description: Continue to hold Council meetings in public in accordance with Part 3 Section 90 subsection (1) of the *Local Government Act 1999*, except where consideration of a matter in confidence is required in accordance with subsections (2) and (3).

Timeframe	Progress	Notes
Ongoing	Commenced – incomplete.	Nil.

ACTION T1.5: RE-ZONING OF INFRASTRUCTURE (AIRFIELD) ZONE

Description: Undertake feasibility analysis for the re-zoning of a portion of the Infrastructure (Airfield) Zone to support employment activities.

Timeframe	Progress	Notes
2024/2025	Not commenced.	$50k allocated in 2025/2026 budget to commence this work.

THEME 2: CONNECTED, VIBRANT AND EMPOWERED COMMUNITIES

ACTION T2.2: COMMUNITY EVENTS AND INITIATIVES

Description: Continue to support and enhance community involvement in events such as Colour Tumby and Under the Pines. Continue to support initiatives that promote music, creative activities and wellbeing in the community.

Timeframe	Progress	Notes
Ongoing	Commenced – incomplete.	Council support provided to Under the Pines with cash donation and application assistance. Successful staging of Colour Tumby event in 2025 including assistance of local partners.

ACTION T2.3: CHILDCARE / RURAL CARE (TUMBY BAY)

Description: Continue discussions with Federal and State Governments regarding childcare needs in the district.

Timeframe	Progress	Notes
Ongoing	Commenced – incomplete.	Discussions held with developer of Port Lincoln project. Several parcels of land have been inspected. Discussions continue.

ACTION T2.5: COMMUNICATION MECHANISMS

Description: Commence an annual letterbox drop providing residents with an update on ongoing projects, actions and key dates for community engagement/activities. Commence regular podcasts on matters of interest to the community. Commence 'Conversations with the Mayor' sessions. Continue to utilise methods of communication with the community.

Timeframe	Progress	Notes
Ongoing	Commenced – incomplete.	Regular podcasts being delivered, conversations with Mayor commenced and a variety of other communication and consultation methods used over the past 18 months.

ACTION T2.6: PLAYGROUND UPGRADES

Description: Continue to maintain / upgrade existing playground infrastructure as part of the capital works program for the renewal of playgrounds.

Timeframe	Progress	Notes
Ongoing	Commenced – incomplete.	Tumby Bay foreshore and Port Neill foreshore playground upgrades completed in 2024/2025. Funding allocated for Lakin Crescent playground and island BBQ swingset replacements in 2025/2026.

THEME 3: A STRONG AND DIVERSE LOCAL ECONOMY

ACTION T3.3: SURPLUS LAND DEVELOPMENT (TUMBY BAY)

Description: Investigate opportunities for income generation through subdivision of surplus land and partial redevelopment of underutilised parks.

Timeframe	Progress	Notes
2024/2025-2025/2026	Not commenced.	The first unsuccessful rPPP application included these actions, re-submission of rPPP grant application pending, due to current deferral of program.

THEME 4: QUALITY SERVICES AND INFRASTRUCTURE

ACTION T4.2: TUMBY BAY COASTAL ADAPTATION STRATEGY

Description: Complete the Coastal Adaptation Strategy and undertake priority actions. Complete detailed design work for the section between the jetty and aged care homes to be 'shovel ready' for the 2025 Disaster Ready Grant funding application.

Timeframe	Progress	Notes
Design & Cost: 2024/2025 Secure finance & Build: 2026/2027	Commenced – incomplete.	Coastal adaptation strategy completed and adopted by Council 2024. Detailed design process underway. Timing of works requires further development including consideration of cost estimates, funding sources and staging.

ACTION T4.3: JETTY MANAGEMENT

Description: Elected Members to determine the appropriate long-term approach for the Tumby Bay jetty, including feedback from State Government, in response to Council's EOI submission to the Jetty Renewals Program.

Timeframe	Progress	Notes
2024/2025	Commenced – incomplete.	Both jetties returned to State Government in June 2025. Discussions commenced with State Government to explore the sustainable retention of recreational jetties in Tumby Bay and Port Neill.

ACTION T4.4: STREETSCAPE AND TREE PLANTING

Description: Continue street tree planting in and around key community assets and residential areas. Define the location and program of street tree planting and accompanying street beautification with a greening implementation strategy.

Timeframe	Progress	Notes
2024/2025-2034/2035	Commenced – incomplete.	Street tree planting program ongoing with specific funding allocation included in the budget.

FINANCIAL PERFORMANCE

In accordance with Section 122 of the Act, Council maintains the following documents which collectively are known as Council's strategic management plans:

- Strategic Plan
- Long-Term Financial Plan
- Infrastructure and Asset Management Plans

Council also maintains the following documents as required under Section 123 of the Act:

- Annual Business Plan
- Budget

2024/2025 FINANCIAL YEAR

Measure	Long Term Financial Plan	2024/2025 Budget	2024/2025 Actual
Operating Surplus/(Deficit)	($464,204)	($556,700)	$52,000
Adjusted Operating Surplus/(Deficit)	($464,204)	($556,700)	($365,000)
Operating Surplus Ratio	-5.1%	-5.9%	0.5%
Adjusted Operating Surplus Ratio	-5.1%	-5.9%	-3.9%
Net Financial Liabilities Ratio	17.1%	16.8%	4.3%
Adjusted Net Financial Liabilities Ratio	17.1%	16.8%	9%
Asset Funding Renewal Ratio	100%	129%	107.3%

FUTURE FINANCIAL PLANNING

Operating Surplus Ratio

In Council Policy 5.25 *Revenue and Financing* Council's target is to consistently achieve a positive ratio as it plans for the future. Council's 2024-2039 Long-Term Financial Plan which was reviewed and adopted in March 2025 has Council targeting a sustainable operating position for the 2026/2027 financial year and beyond.

Net Financial Liabilities Ratio

In Council Policy 5.24 *Treasury* Council has set itself an upper limit of 100%. Council's 2024-2039 Long-Term Financial Plan which was reviewed and adopted in March 2025 shows the ratio peaking at 8.3% in 2025/2026.

Asset Funding Renewal Ratio

Council Policy 5.27 *Asset Management* doesn't include a specific performance measure for the Asset Renewal Funding Ratio; however, Council's 2024-2039 Long-Term Financial Plan which was reviewed in March 2025 has been adopted on the basis of obtaining an ongoing ratio of 100%.

PROJECTIONS AND TARGETS

2025/2026 FINANCIAL YEAR AND BEYOND

ACTION T1.2: TOURISM AND RECREATION OPPORTUNITIES

Description: Review defined pathways for pedestrian and cyclist access and tourist use.

Timeframe	Progress	Notes
2027/2028	Not commenced.	Some general conversations have been held only.

ACTION T2.1: RELATIONSHIP WITH PROGRESS ASSOCIATIONS

Description: Encourage and support Progress Associations in developing individual Strategic Plans that outline their visions and goals for the future success of their communities.

Timeframe	Progress	Notes
Ongoing	Commenced – incomplete.	Initial conversations held with Tumby Bay / Port Neill / Lipson Progress Associations about opportunity to align existing or developing new plans in alignment with Council's – where possible.

ACTION T2.4: AGED CARE AND RETIREMENT LIVING

Description: Engage with State and Federal Government representatives regarding aged care services and retirement living options across the Council area.

Timeframe	Progress	Notes
Ongoing	N/A	Nil.

ACTION T2.7: TUMBY BAY RECREATION RESERVE

Description: Complete the Tumby Bay Recreation Reserve Master Plan and undertake initial recommendations.

Timeframe	Progress	Notes
2024/2025-2026/2027	N/A	Nil.

ACTION T3.1: TOURISM OPPORTUNITIES

Description: Investigate opportunities to promote our district and attract tourists.

Timeframe	Progress	Notes
2026/2027	Not commenced.	Engaging with RDA. Offered to participate in the Eyre Peninsula Destination Management Plan (SATC) in late November 2025.

ACTION T3.2: WALKING / CYCLING ROUTES CONNECTING TOWNSHIPS

Description: Investigate opportunities to develop cycling / walking paths linking townships to capitalise on the flat terrain and beautiful coastline and promote active transport.

Timeframe	Progress	Notes
2025/2026	Not commenced.	No current budget or resource allocation made to progress this action.

ACTION T4.1: RATIONALISATION OF SERVICES AND INFRASTRUCTURE

Description: Undertake a rationalisation strategy as part of a review of the *Tumby Bay Urban Design Framework and Master Plan* (August 2015).

Timeframe	Progress	Notes
Ongoing	Not commenced.	$20k allocated in 2025/2026 budget to review existing Master Plan.

ACTION T4.5: STORMWATER PORT NEILL CARAVAN PARK

Description: Investigate options to manage stormwater run-off at the Port Neill Caravan Park site.

Timeframe	Progress	Notes
2026/2027	Commenced – incomplete.	$54k allocated in 2025/2026 budget for Peake Terrace and Port Neill Caravan Park drainage design works.

OUR COUNCIL

COUNCIL REPORTING

ELECTED MEMBERS

- Mayor Geoff Churchett
- Councillor Bruce Bayly (Elected May 2025)
- Councillor Julie Elliott*
- Councillor Ross Hudson
- Councillor Christian Kotz (Resigned January 2025)
- Councillor Trevor Smith
- Councillor Fiona Ward
- Councillor Rick Will

*Deputy Mayor

TRAINING AND DEVELOPMENT

The following training and development activities were completed by Elected Members of Council from July 2024 to June 2025:

Name	Details
Mayor Churchett	Mid-term Refresher: Effective working relationships
	Mid-term Refresher: Legal responsibilities
	Mid-term Refresher: Financial responsibilities
	Mid-term Refresher: Effective council meetings and procedures
Councillor Bayly	Nil
Councillor Elliott	Mid-term Refresher: Effective working relationships
	Mid-term Refresher: Legal responsibilities
	Mid-term Refresher: Financial responsibilities
	Mid-term Refresher: Effective council meetings and procedures
Councillor Hudson	Mid-term Refresher: Effective working relationships
	Mid-term Refresher: Legal responsibilities
	Mid-term Refresher: Financial responsibilities
	Mid-term Refresher: Effective council meetings and procedures
Councillor Kotz	Mid-term Refresher: Effective working relationships
	Mid-term Refresher: Legal responsibilities
	Mid-term Refresher: Financial responsibilities
	Mid-term Refresher: Effective council meetings and procedures
Councillor Smith	Mid-term Refresher: Effective working relationships
	Mid-term Refresher: Legal responsibilities
	Mid-term Refresher: Financial responsibilities
	Mid-term Refresher: Effective council meetings and procedures
Councillor Ward	Mid-term Refresher: Effective working relationships
	Mid-term Refresher: Legal responsibilities
	Mid-term Refresher: Financial responsibilities
	Mid-term Refresher: Effective council meetings and procedures
Councillor Will	Mid-term Refresher: Effective working relationships
	Mid-term Refresher: Legal responsibilities
	Mid-term Refresher: Financial responsibilities
	Mid-term Refresher: Effective council meetings and procedures

ALLOWANCES PAID TO MEMBERS

The following allowances were paid to Elected Members of Council in 2024/2025:

Mayor	$34,666.50
Deputy Mayor	$9,691.00
Committee Chair	N/A
All Members	$36,446.00

TRAVEL EXPENSES

A summary of the details (including the cost) of any interstate travel undertaken by Members of the Council and funded by the Council during the relevant financial year is provided below. No international travel was undertaken.

Mayor Geoff Churchett attended both the 2024 Australian Local Government Association National General Assembly in Canberra from 2 July to 4 July 2024, and the 2025 event from 24 June 2025 to 27 June 2025.

Conference	Travel	Accommodation	Incidentals	Total
$1,395.00	$1,040.98	$970.34	$219.53	$3,625.85
$1,437.00	$1,165.19	$1,491.12	$303.89	$4,397.20

GIFTS PROVIDED TO MEMBERS

Gifts above the value of $50 provided to Members of the Council and funded by the Council included only catering/hospitality, and the cost for the 2024/2025 financial year totalled approximately $1,600.

MEMBER INTEGRITY AND BEHAVIOUR

Chapter 5 Part 4 Division 2 of the *Local Government Act 1999* (the Act) determines the requirements for Elected Member behaviour under Section 75E – Behavioural standards, and Section 75F – Council behavioural support policies. For the 2024/2025 period, Council reports that nil contraventions of either the Behavioural Standards, or Council's Behavioural Support Policy occurred.

Further, Chapter 5 Part 4 Division 3 of the Act determines the requirements for Elected Members' health and safety duties under Section 75G – Health and safety duties. Nil contraventions of the health and safety duties occurred during the 2024/2025 period.

Therefore, no costs were incurred by Council in dealing with any complaints alleging contravention or failure to comply with Sections 75E, 75F or 75G of the Act during the reporting period, and no referrals were made to the Behavioural Standards Panel.

AUDIT AND RISK COMMITTEE

Under the Act, Council is required to have an Audit and Risk Committee. The Audit and Risk Committee is comprised of three independent members, including an independent chair, and two Elected Members:

- Pamela Lee (Independent Chair)
- Rob Donaldson (Independent Member)
- Ian Swan (Independent Member)
- Councillor Fiona Ward (Elected Member)
- Councillor Christian Kotz (Elected Member to January 2025)

A total of $16,132.77 of allowances was paid to members of the Audit and Risk Committee in the 2024/2025 financial year.

The 2024/2025 Annual Report of the Audit and Risk Committee is included as an appendix to this document as per Section 126(9) of the Act.

ELECTOR REPRESENTATION

Pursuant to the provisions of Section 12 of the Act, the Council completed a review of all aspects of its composition and structure to ensure the fair and adequate representation of the electors within the Council area.

Following the review, which was completed in October 2021, Council resolved that the following remained in effect at the 2022 periodic local government election:

- The principal member of Council continue to be a Mayor who is elected by the community.
- The Council continue to comprise the Mayor and six (6) area councillors.
- The Council area not be divided into wards (i.e. the existing 'no wards' structure be retained).

The next review will occur within the relevant period as prescribed by the *Local Government (General) Regulations 2013* or such date as set by the Minister.

The following table presents, for comparison purposes only, information pertaining to the composition, size and elector ratio of a number of regional councils which are similar in size (i.e. elector numbers) and type (i.e. regional councils) to the District Council of Tumby Bay.

Council	Electors	Members	Quota
Tumby Bay	*2195*	*7*	*313*
Barunga West	2118	9	235
Ceduna	2397	9	266
Goyder	3204	7	457
Kangaroo Island	3890	10	389
Kingston	1946	8	243
Lower Eyre	4080	7	582
Mount Remarkable	2208	7	315
Peterborough	1293	9	143
Southern Mallee	1326	7	189
Yankalilla	4852	9	539

Data source: Electoral Commission SA 2025 (available from LGA SA)

OUR ORGANISATION

GOVERNANCE REPORTING

COMMUNITY LAND

Community land management plans identify the purpose and objectives of land held for community use, and operate in accordance with Section 196 of the Act. The management plans are reviewed annually and no amendments were made during the 2024/2025 financial year.

DOCUMENTS AVAILABLE

The following documents are required to be kept under the Act and the *Local Government (Elections) Act 1999*:

Registers	Section
Register of Interests (Members)	68
Register of Gifts and Benefits (Members)	72A
Register of Allowances and Benefits (Members)	79
Register of Training and Development (Members)	80A (2h)
Register of Salaries (Employees)	105
Register of Interests (Employees)	116
Register of Gifts and Benefits (Employees)	119A
Register of Community Land	207
Register of Public Roads	231
Register of By-Laws	252
Register of Building Upgrade Agreements	Sch. 1B (13)
Codes	
Access to Meetings and Documents – Code of Practice	92
Procedures at Meetings – Code of Practice	*Local Government (Procedures at Meetings) Regulations 2013*

FREEDOM OF INFORMATION

The *Freedom of Information Act 1991* (FOI Act) provides legislation and guidelines for access and provision of information to the public. Some Council documents are available to the public at no charge, or minimal reproduction charge, without recourse to the FOI Act.

For the year 1 July 2024 to 30 June 2025, Council received eight (8) applications for access under the FOI Act and no applications for internal review.

Council's annual Information Statement, published in accordance with Section 9 of the FOI Act, can be viewed on the Council website.

REVIEW OF COUNCIL DECISIONS

Under Section 270 of the Act, Council must establish procedures for the review of decisions of the Council, employees of Council, and/or other persons acting on behalf of the Council. In accordance with Section 270(8), one (1) application for internal review was received during the 2024/2025 financial year.

The application related to the matter of a Council decision made under the *Roads (Opening and Closing) Act 1991*, and the outcome of the application re-affirmed the original decision of the Council.

CONFIDENTIALITY PROVISIONS

Section 90 of the Act details the provisions for when a Council or Committee may order that the public be excluded from attendance at a meeting for the purposes of receiving, discussing or considering in confidence information relevant to Section 90(3) of the Act. The Council or Committee may also order that some or all of the documents associated with the item also be kept confidential. If this occurs, the Council or Committee must also specify the duration of the order or the circumstances in which the order will cease to apply, or a period after which the order must be reviewed.

In some instances, the Council or Committee may delegate the power to revoke the order to an employee of the Council (such as the Chief Executive Officer). In any event, in accordance with Section 91(9) of the Act, any order that operates for a period exceeding 12 months must be reviewed at least once in every year.

The below table lists the orders made under Section 90(2) the Act during the financial year, the date and subject of each order, the paragraph of Section 90(3) to which the order relates and the use of Section 91(7).

Date	Council or Committee	Item No.	Title	90(3)	91(7)
11/07/2024	Council	CONFMAYOR 1/724	CEO Performance Review	(k)	√
08/08/2024	Council	CONFCEO 1/824	Prudential Report	(k)	√
12/09/2024	Council	CONFCEO 1/924	Growing Regions Application	(k)	√
30/10/2024	Council	SPCONFMAYOR 1/1024	CEO Performance Review and Presentation	(a)	√
14/11/2024	Council	CONFMAYOR 1/1124	CEO Performance and Remuneration Review	(a)	√
14/11/2024	Council	CONFCEO 1/1124	Staffing Arrangements	(k)	√
12/12/2024	Council	CONFCEO 1/1224	Legal Advice	(h)&(i)	√
16/01/2025	Council	CONFCEO 1/125	Archive Building	(b)	√
20/01/2025	CEO Selection	CONFMAYOR 1/125	Appointment of Human Resources Consultant	(b)	√
21/01/2025	CEO Selection	N/A	CEO Recruitment	(a)	X
28/01/2025	CEO Selection	CONFMAYOR 2/125	CEO Recruitment	(a)	√
13/02/2025	Council	CONFMAYOR 1/225	CEO Recruitment	(a)	√
27/02/2025	CEO Selection	CONFMAYOR 2/225	CEO Recruitment	(a)	√
13/03/2025	CEO Selection	CONFMAYOR 1/325	CEO Recruitment	(a)	√
18/03/2025	Council	CONFMAYOR 2/325	CEO Recruitment	(a)	√
08/04/2025	Council	CONFACEO 1/425	Regional Precincts and Partnerships Program	(k)	√
08/04/2025	Council	CONFGMES 1/425	Archive Building	(b)	√
21/05/2025	Council	SPCONFACEO 1/525	Jetty Lease Report	(h)	√
04/06/2025	Audit and Risk	CONFDCEO 1/625	Recommendation for Appointment of Auditor	(k)	√

Nineteen (19) orders made under Section 91(7) of the Act expired, ceased to apply or were revoked during the financial year.

CONFIDENTIALITY PROVISIONS (CONTINUED)

The below table lists the orders made under Section 91(7) that remained operative at the end of the financial year, and the date and subject of each order.

Date	Council or Committee	Item No.	Title
11/08/2020	Council	CONFMWI 1/820	Section 51 Development Agreement
11/05/2021	Council	CONFCEO 3/521	Section 51 Development Agreement
08/06/2021	Council	CONFCEO 3/521	Section 51 Development Agreement
13/07/2021	Council	CONFCEO 1/721	Legal Advice
12/10/2021	Council	CONFCEO 1/1021	Legal Opinion
09/11/2021	Council	CONFCEO 2/1121	Legal Advice
13/01/2022	Council	SPCONFMAYOR 1/122	CEO Performance Review
11/04/2023	Council	CONFCEO 1/423	Legal Opinion
08/08/2023	Council	CONFACEO 1/823	Tumby Bay Jetty Business Case
10/10/2023	Council	CONFCEO 1/1023	Legal Opinion
10/10/2023	Council	LATECONFGMWI 1/1023	Tumby Bay Foreshore Interim Works Proposals
14/11/2023	Council	CONFGMWI 1/1223	Tumby Bay Jetty
09/01/2024	Council	LATECONFMAYOR 1/124	CEO Performance and Remuneration Review
30/10/2024	Council	SPCONFMAYOR 1/1024	CEO Performance Review and Presentation
14/11/2024	Council	CONFMAYOR 1/1124	CEO Performance and Remuneration Review
14/11/2024	Council	CONFCEO 1/1124	Staffing Arrangements
12/12/2024	Council	CONFCEO 1/1224	Legal Advice
13/02/2025	Council	CONFMAYOR 1/225	CEO Recruitment
27/02/2025	CEO Selection	CONFMAYOR 2/225	CEO Recruitment
18/03/2025	CEO Selection	CONFMAYOR 2/325	CEO Recruitment
08/04/2025	Council	CONFACEO 1/425	Regional Precincts and Partnerships Program
21/05/2025	Council	SPCONFACEO 1/525	Jetty Lease Report
04/06/2025	Audit and Risk	CONFDCEO 1/625	Recommendation for Appointment of Auditor

SUBSIDIARIES

No subsidiaries under Section 42 of the Act have been established by Council.

Council is a constituent of the Eyre Peninsula Local Government Association (EPLGA) which is a regional subsidiary established under Section 43 of the Act. The 2024/2025 Annual Report of the EPLGA is included as an appendix to this document as per Schedule 2 Clause 28 of the Act.

NATIONAL COMPETITION POLICY

Pursuant to Schedule 4, Clause 1 (j) of the Act and the *Government Business Enterprise (Competition) Act 1996*, Council is required to report on the application of competitive neutrality principles in accordance with the Revised Clause 7 *Statement on the application of competition principles to Local Government under the Competition Principles Agreement*.

For the 2024/2025 year, Council reports that no significant business activities controlled by the Council commenced or ceased during the reporting period.

LOCAL NUISANCE AND LITTER CONTROL

Pursuant to Schedule 4, Clause 1 (j) of the Act and Section 8 of the *Local Nuisance and Litter Control Act 2016*, Council reports the following information in accordance with Regulation 5 of the *Local Nuisance and Litter Control Regulations 2017* for the 2024/2025 reporting period:

The number of complaints of local nuisance or littering received by the Council	
Local nuisance	9
Littering	7
The number and nature of offences that were expiated	
Number	0
Nature	N/A
The number and nature of offences that were prosecuted	
Number	0
Nature	N/A
The number and nature of nuisance abatement notices or litter abatement notices issued	
Number	0
Nature	N/A
The number and nature of civil penalties negotiated	
Number	0
Nature	N/A
The number and nature of applications by the Council to the Court for orders for civil penalties and the number of orders made by the Court on those applications	
Number	0
Nature	N/A

FINANCIAL REPORTING

LEGAL EXPENSES

The amount of legal costs incurred by the Council during the financial year totalled $75,000.

Refer to Note 3 of the 2024/2025 Audited Financial Statements, included as an appendix to this document as per Schedule 4 Clause (1)(a) of the Act.

COMPETITIVE TENDERING

Council is committed to ensuring a fair, transparent and accountable process in the provision of services, including the carrying out of works, purchasing of goods and services, and in the sale and disposal of land and/or other assets. Council aims to ensure that its methods are cost effective, meet the needs of the community, and represent best value for money.

The Council's *Procurement* and *Disposal of Land and Assets* policies address the key elements of the conduct of Council affairs in these areas and the principles that will guide its decision-making processes. These policies have been developed and adopted as per Section 49 of the Act.

In accordance with the requirements of these policies, Council encourages the development of competitive local business and industry in its acquisition of goods and services and, where appropriate, considers the local economic value of the tenders throughout the procurement process.

AUDITORS

Dean Newbery and Partners have been engaged to undertake Council's auditing for a 5-year term from 1 July 2020 – 30 June 2025. Independence has been confirmed in accordance with the requirements under Regulation 22(5) *Local Government (Financial Management) Regulations 2011.* Certification is included in the 2024/2025 Audited Financial Statements, included as an appendix to this document as per Schedule 4 Clause (1)(a) of the Act.

Pursuant to section 128(9) of the Act, remuneration payable for the annual audit of Council's Financial Statements for 2024/2025 totalled $16,340 (ex GST), and other remuneration paid to the auditor totalled $660 (ex GST).

EXECUTIVE TEAM

Council's senior executive team consists of four staff members. Their remuneration includes salary, employer superannuation contribution, private use of a Council supplied vehicle, mobile phone, internet, laptop computer and uniform.

CREDIT CARD EXPENDITURE

Expenditure incurred using credit cards provided by the Council for use by Members or employees of the Council during the 2024/2025 financial year totalled $107,331.72.

TRAVEL EXPENSES

A summary of the details (including the cost) of any interstate travel undertaken by employees of the Council and funded by the Council during the relevant financial year is provided below. No international travel was undertaken.

The Chief Executive Officer attended the 2025 Australian Local Government Association National General Assembly in Canberra from 24 June to 27 June 2025.

Conference	Travel	Accommodation	Incidentals	Total
$1,437.00	$1,165.19	$1,491.12	$247.17	$4,340.48

GIFTS PROVIDED TO EMPLOYEES

Gifts above the value of $50 provided to employees of the Council and funded by the Council included only catering/hospitality, and the cost for the 2024/2025 financial year totalled approximately $4,100.

APPENDICES

1. 2024/2025 Audited Financial Statements
2. 2024/2025 Audit and Risk Committee Annual Report
3. 2024/2025 EPLGA Annual Report

District Council of Tumby Bay

General Purpose Financial Reports

for the year ended 30 June 2025

District Council of Tumby Bay

General Purpose Financial Reports

for the year ended 30 June 2025

Table of Contents

	Page #
Council Certificate	1
Principal Financial Statements	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to, and forming part of, the Principal Financial Statements	
Note 1 - Significant Accounting Policies	6
Note 2 - Income	10
Note 3 - Expenses	13
Note 4 - Asset Disposal & Fair Value Adjustments	15
Note 5 - Current Assets	16
Note 6 - Non-Current Assets	17
Note 7 - Infrastructure, Property, Plant & Equipment & Investment Property	18
Note 8 - Liabilities	23
Note 9 - Reserves	24
Note 10 - Restriction of Assets	25
Note 11 - Reconciliation of Cash Flow Statement	26
Note 12 - Financial Instruments	27
Note 13 - Capital Expenditure and Investment Property Commitments	31
Note 14 - Financial Indicators	32
Note 15 - Uniform Presentation of Finances	33
Note 16 - Leases	34
Note 17 - Superannuation	35
Note 18 - Interests in Other Entities	36
Note 19 - Contingent Assets & Contingent Liabilities	37
Note 20 - Related Party Transactions	38
Audit Report - Financial Statements	
Audit Report - Internal Controls	
Council Certificate of Audit Independence	
Auditor Certificate of Audit Independence	

District Council of Tumby Bay
Annual Financial Statements
for the year ended 30 June 2025

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.

- the financial statements present a true and fair view of the Council's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.

- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.

- the financial statements accurately reflect the Council's accounting and other records.

.....

Darren Keenan
CHIEF EXECUTIVE OFFICER

.....

Geoff Churchett
MAYOR/COUNCILLOR

Date: 14 OCTOBER 2025

District Council of Tumby Bay

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 $'000	2024 $'000
INCOME			
Rates	2	**7,102**	6,589
Statutory charges	2	**90**	81
User charges	2	**261**	248
Grants, subsidies and contributions - Capital	2	**347**	181
Grants, subsidies and contributions - Operating	2	**1,687**	685
Investment income	2	**162**	160
Reimbursements	2	**24**	159
Other income	2	**34**	69
Total Income		**9,707**	8,172
EXPENSES			
Employee costs	3	**2,404**	2,290
Materials, contracts & other expenses	3	**4,320**	4,645
Depreciation, amortisation & impairment	3	**2,820**	2,836
Finance costs	3	**111**	129
Total Expenses		**9,655**	9,900
OPERATING SURPLUS / (DEFICIT)		**52**	(1,728)
Asset disposal & fair value adjustments	4	**(418)**	(294)
Amounts received specifically for new or upgraded assets	2	**38**	10
NET SURPLUS / (DEFICIT) transferred to Equity Statement		**(328)**	(2,012)
TOTAL COMPREHENSIVE INCOME		**(328)**	(2,012)

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

District Council of Tumby Bay

Statement of Financial Position

as at 30 June 2025

	Notes	2025 $'000	2024 $'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	**2,991**	2,930
Trade & other receivables	5	**443**	602
Inventories	5	**1**	1
Total Current Assets		**3,435**	3,533
Non-current Assets			
Financial assets	6	**30**	34
Infrastructure, property, plant & equipment	7	**77,194**	77,884
Other non-current assets	6	**27**	26
Total Non-current Assets		**77,251**	77,944
Total Assets		**80,686**	81,477
LIABILITIES			
Current Liabilities			
Trade & other payables	8	**628**	656
Borrowings	8	**481**	466
Provisions	8	**612**	601
Total Current Liabilities		**1,721**	1,723
Non-current Liabilities			
Borrowings	8	**2,145**	2,599
Provisions	8	**17**	24
Total Non-current Liabilities		**2,162**	2,623
Total Liabilities		**3,883**	4,346
NET ASSETS		**76,803**	77,131
EQUITY			
Accumulated surplus		**7,242**	7,433
Asset revaluation reserves	9	**67,617**	67,617
Other reserves	9	**1,944**	2,081
TOTAL EQUITY		**76,803**	77,131

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

District Council of Tumby Bay

Statement of Changes in Equity

for the year ended 30 June 2025

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2025	**Notes**	**$'000**	**$'000**	**$'000**	**$'000**
Balance at end of previous reporting period		**7,433**	**67,617**	**2,081**	**77,131**
Net Surplus / (Deficit) for Year		**(328)**	**-**	**-**	**(328)**
Other Comprehensive Income					
Transfers between reserves		**137**	**-**	**(137)**	**-**
Balance at end of period	9	**7,242**	**67,617**	**1,944**	**76,803**
2024					
Balance at end of previous reporting period		8,305	67,617	3,221	79,143
Net Surplus / (Deficit) for Year		(2,012)	-	-	(2,012)
Other Comprehensive Income					
Transfers between reserves		1,140	-	(1,140)	-
Balance at end of period	9	7,433	67,617	2,081	77,131

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

District Council of Tumby Bay

Statement of Cash Flows

for the year ended 30 June 2025

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2025 $'000	2024 $'000
Receipts:			
Rates - general & other		**7,181**	6,494
Fees & other charges		**96**	84
User charges		**255**	293
Investment receipts		**168**	153
Grants utilised for operating purposes		**1,690**	688
Reimbursements		**187**	9
Other revenues		**625**	564
Payments:			
Employee costs		**(2,430)**	(2,279)
Materials, contracts & other expenses		**(4,747)**	(5,254)
Finance payments		**(115)**	(133)
Net Cash provided by (or used in) Operating Activities	11b	**2,910**	619
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Amounts specifically for new or upgraded assets		**38**	10
Grants utilised for capital` purposes		**347**	181
Sale of replaced assets		**373**	77
Repayments of loans by community groups		**37**	32
Payments:			
Expenditure on renewal/replacement of assets		**(2,972)**	(1,500)
Expenditure on new/upgraded assets		**(203)**	(161)
Loans made to community groups		**(30)**	-
Net Cash provided by (or used in) Investing Activities		**(2,410)**	(1,361)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts:			
Proceeds from borrowings		**30**	-
Payments:			
Repayments of borrowings		**(469)**	(448)
Net Cash provided by (or used in) Financing Activities		**(439)**	(448)
Net Increase (Decrease) in cash held		**61**	(1,190)
Cash & cash equivalents at beginning of period	11a	**2,930**	4,120
Cash & cash equivalents at end of period	11a	**2,991**	2,930

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

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Material 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 on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

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

1.2 Historical Cost Convention

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

1.3 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 Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are material to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

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

2 The Local Government Reporting Entity

The District Council of Tumby Bay is incorporated under the SA Local Government Act 1999 and has its principal place of business at 25 West Terrace, Tumby Bay. These consolidated 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.

Other entities in which Council has an interest but does not control are reported in Note 18.

3 Income recognition

3.1 Revenue

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference	
2022-23	1,126,088	930,041	+	196,047
2023-24	194,160	993,297	-	799,137
2024-25	1,391,494	974,506	+	416,988

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated. The amount of the distortion for FY 25 is $416,988 (FY24: ($799,137)).

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

3.2 Construction Contract Revenue

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

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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 also form part of Note 13.

5 Inventories

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

5.1 Real Estate Assets Developments

Council currently has no interests in real estate developments.

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

Note 1 - Material Accounting Policies

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 in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

Major depreciation periods for each class of asset are shown in Note 7. 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.

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.

7 Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 15 days after the month of invoice. No interest is payable on these amounts.

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

Note 1 - Material Accounting Policies

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

9 Provisions

9.1 Employee Benefits

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.

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

Superannuation:

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

10 Leases

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

Council as a lessee

Jetty Lease Liabilities
On 26 June 2025 DCTB's lease of the Port Neill jetty expired. With notice, DCTB also terminated the lease on the Tumby Bay jetty on this same date, a termination which currently is not being recognised by the Minister for Infrastructure and Transport. Both jetty leases have 'work-up' provisions. We have been provided an engineering report for Port Neill jetty, without a scope of expected works. No information has been provided for the Tumby Bay jetty. Recent works on the Port Neill jetty (locally) and many others in the state have demonstrated how costs escalate on repair projects due to numerous unforseen factors.
We remian in negotiations with the State Government re the provision of jetties for our communities. We would expect any expectations (liabilities) to be identified and managed as part of these negotiations.

11 Joint Ventures and Associated Entities

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements are accounted for in accordance with AASB 128 Investments in Associates and are set out in detail in Note 18.

12 Goods & Services Tax

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

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

13 New and amended standards and interpretations

The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

14 Comparatives

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.

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2 - INCOME

	Notes	2025 $'000	2024 $'000
RATES REVENUES			
General Rates		**5,571**	5,082
Less: Mandatory rebates		**(29)**	(26)
Less: Discretionary rebates, remissions & write offs		**(23)**	(23)
		5,519	5,033
Other Rates (including service charges)			
Landscape levy		**220**	212
Waste collection		**414**	437
Community wastewater management systems		**905**	866
Separate and Special Rates		**9**	9
		1,548	1,524
Other Charges			
Penalties for late payment		**28**	28
Legal & other costs recovered		**7**	5
		35	33
Less: Discretionary rebates, remissions & write offs		**-**	(1)
		7,102	6,589
STATUTORY CHARGES			
PDI Act - Building Fees		**24**	19
PDI Act - Planning Fees		**29**	20
Health & Septic Tank Inspection fees		**6**	15
Animal registration fees & fines		**17**	17
Other licences, fees, & fines		**14**	10
		90	81
USER CHARGES			
Cemetery/crematoria fees		**24**	22
Property Rental		**87**	85
Sundry		**150**	141
		261	248

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2 - INCOME (con't)

	Notes	2025 $'000	2024 $'000
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		**160**	157
Loans to community groups		**2**	3
		162	160
REIMBURSEMENTS			
Private works		**2**	1
Other		**22**	158
		24	159
OTHER INCOME			
Insurance & other recoupments - infrastructure, property, plant & equipment		**4**	-
Sundry		**30**	69
		34	69
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		**38**	10
Other grants, subsidies and contributions - Capital			
Roads to Recovery		**347**	-
LRCIP Phase Four		**-**	181
S/Tot Other grants, subsidies and contributions - Capital		**347**	181
Other grants, subsidies and contributions - Operating			
Untied - Financial Assistance Grant		**1,391**	194
Roads to Recovery		**-**	267
Coast Protection Board		**3**	56
LRCIP Phase 3		**174**	-
LRCIP Phase 4		**-**	149
Library & Communications		**12**	14
Tumby Bay Progress Association		**87**	-
Sundry		**20**	5
S/Tot Other grants, subsidies and contributions - Operating		**1,687**	685
Grants Included in Operating Surplus/(deficit)		**2,034**	866
Total Grants all sources		**2,072**	876

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2 - INCOME (con't)

		2025	2024
Sources of grants	**Notes**	**$'000**	$'000
Commonwealth government		**521**	597
State government		**1,464**	279
Other		**87**	-
		2,072	876

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	**316**	*24*
Less: expended during the current period from revenues recognised in previous reporting periods:		
LRCIP Phase Three	**-**	*(24)*
LRCIP Phase Four	***(316)***	-
Subtotal	***(316)***	*(24)*
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
LRCIP Phase Four	**-**	*316*
Subtotal	**-**	*316*
Unexpended at the close of this reporting period	**-**	*316*
Net increase / (decrease) in assets subject to conditions in the current reporting period	***(316)***	*292*

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3 - EXPENSE

	Notes	2025 $'000	2024 $'000
EMPLOYEE COSTS			
Salaries and Wages		**2,071**	1,994
Employee leave expense		**341**	319
Superannuation - defined contribution plan contributions	17	**199**	187
Superannuation - defined benefit plan contributions	17	**45**	42
Workers' Compensation Insurance		**53**	50
Less: Capitalised and distributed costs		**(305)**	(302)
Total Operating Employee Costs		**2,404**	2,290
Total Number of Employees		***23***	*24*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**17**	17
Bad & Doubtful Debts		**-**	-
Elected members' expenses		**100**	100
Election expenses		**22**	1
Subtotal - Prescribed Expenses		**139**	118
Other Materials, Contracts & Expenses			
Advertising, Printing & Stationery		**71**	77
Contractors		**3,050**	3,252
Contributions		**102**	106
Energy		**171**	124
Information Technology		**541**	257
Insurance		**192**	180
Materials		**342**	380
Legal Expenses		**75**	73
Levies paid to government - Landscape levy		**224**	214
- Other Levies		**11**	10
Plant & Machinery		**-**	5
Plant Expenses		**317**	387
Professional services		**513**	372
Sundry		**269**	239
Telecommunications		**32**	30
Water		**129**	116
Less: Capitalised and Distributed Costs		**(1,858)**	(1,295)
Subtotal - Other Materials, Contracts & Expenses		**4,181**	4,527
		4,320	4,645

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3 - EXPENSE con't

	Notes	2025 $'000	2024 $'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures		**10**	10
Buildings & Other Structures		**666**	667
Infrastructure		**-**	-
- Sealed Roads		**425**	423
- Unsealed Roads		**900**	916
- Bridges, Footpaths, K & W/T		**315**	315
- Stormwater Drainage		**44**	48
- CWMS		**334**	336
Plant, Machinery & Equipment		**176**	167
Furniture & Eqiupment		**2**	2
		2,872	2,884
Less: Capitalised and distributed costs		**(52)**	(48)
		2,820	2,836
FINANCE COSTS			
Interest on Loans		**111**	129
		111	129

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2025 $'000	2024 $'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		**373**	77
Less: Carrying amount of assets sold		**704**	371
Gain (Loss) on disposal		**(331)**	**(294)**
Assets surplus to requirements			
Proceeds from disposal		**-**	-
Less: Carrying amount of assets sold		**87**	-
Gain (Loss) on disposal		**(87)**	**-**
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		**(418)**	(294)

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5 - CURRENT ASSETS

	Notes	2025 $'000	2024 $'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		**230**	429
Deposits at Call		**2,761**	1,501
		2,991	2,930
TRADE & OTHER RECEIVABLES			
Rates - General & Other		**231**	284
Accrued Revenues		**16**	22
Debtors - general		**47**	183
GST Recoupment		**103**	50
Prepayments		**15**	29
Loans to community organisations		**31**	34
		443	602
Amounts included in receivables that are not expected to be received within 12 months of reporting date.		***69***	*85*
INVENTORIES			
Stores & Materials		**1**	1
		1	1

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6 - NON-CURRENT ASSETS

		2025	2024
FINANCIAL ASSETS	**Notes**	**$'000**	$'000
Receivables			
Loans to community organisations		**30**	34
TOTAL FINANCIAL ASSETS		**30**	34
OTHER NON-CURRENT ASSETS			
Inventories			
Capital Works-in-Progress		**27**	26
		27	26

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

		2024 $'000				2025 $'000			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	2	5,711	-	-	5,711	**5,711**	**-**	**-**	**5,711**
Land	3	8,495	-	-	8,495	**8,495**	**-**	**-**	**8,495**
Buildings & Other Structures	2	580	-	(300)	280	**580**	**-**	**(310)**	**270**
Buildings & Other Structures	3	28,834	628	(17,727)	11,735	**28,652**	**997**	**(18,257)**	**11,392**
Infrastructure									
- Sealed Roads	3	16,897	464	(7,476)	9,885	**16,513**	**1,036**	**(7,537)**	**10,012**
- Unsealed Roads	3	17,066	1,711	(9,912)	8,865	**16,129**	**2,859**	**(10,014)**	**8,974**
- Bridges, Footpaths, K & W/T	3	22,124	188	(6,815)	15,497	**22,124**	**188**	**(7,130)**	**15,182**
- Stormwater Drainage	3	3,524	-	(981)	2,543	**3,282**	**-**	**(870)**	**2,412**
- CWMS	3	17,190	164	(4,596)	12,758	**16,964**	**289**	**(4,838)**	**12,415**
Plant, Machinery & Equipment		-	3,768	(1,666)	2,102	**-**	**3,729**	**(1,420)**	**2,309**
Furniture & Eqiupment		-	37	(24)	13	**-**	**48**	**(26)**	**22**
Total IPP&E		120,421	6,960	(49,497)	77,884	**118,450**	**9,146**	**(50,402)**	**77,194**
Comparatives		*121,667*	*5,129*	*(47,602)*	*79,194*	*120,421*	*6,960*	*(49,497)*	*77,884*

This Note continues on the following pages.

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2024 $'000 Carrying Amount	Carrying Amounts Movement During the Year $'000 Additions New / Upgrade	Additions Renewals	Disposals	Dep'n	**2025 $'000 Carrying Amount**
Land	2	5,711	-	-	-	-	**5,711**
Land	3	8,495	-	-	-	-	**8,495**
Buildings & Other Structures	2	280	-	-	-	(10)	**270**
Buildings & Other Structures	3	11,735	92	277	(46)	(666)	**11,392**
Infrastructure							
- Sealed Roads	3	9,885	108	465	(21)	(425)	**10,012**
- Unsealed Roads	3	8,865	-	1,148	(139)	(900)	**8,974**
- Bridges, Footpaths, K & W/T	3	15,497	-	-	-	(315)	**15,182**
- Stormwater Drainage	3	2,543	-	-	(87)	(44)	**2,412**
- CWMS	3	12,758	-	125	(134)	(334)	**12,415**
Plant, Machinery & Equipment		2,102	-	747	(364)	(176)	**2,309**
Furniture & Eqiupment		13	-	11	-	(2)	**22**
Total IPP&E		**77,884**	**200**	**2,773**	**(791)**	**(2,872)**	**77,194**
Comparatives		*79,194*	***140***	***1,805***	***(371)***	***(2,884)***	*77,884*

This note continues on the following pages.

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

Accounting procedure: 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: 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.

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets: There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

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

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

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	10,000
Other Plant & Equipment	10,000
Buildings - New Construction/Extensions	10,000
Park & Playground Furniture & Equipment	10,000
Road Construction & Reconstruction	10,000
Paving & Footpaths, Kerb & Watertable	10,000
Drains & Culverts	5,000
Road Seal & Reseal	5,000

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment	
Office Furniture & Equipment	3 to 10 years
Vehicles and Road-making Equip	2 to 20 years
Other Plant & Equipment	3 to 20 Years
Building & Other Structures	
Airstrip - Seal	20 years
Airstrip - Pavement	80 years
Airstrip - Formation	240 years
Sandbag Seawals	25 years
Concrete Seawalls	40 years
Stone Seawalls & Breakwalls	100 years
Boat Ramps & Pontoons	25 to 40 years
Buildings - Masonary	20 to 100 years
Buildings - Other Construction	25 to 80 years
Building Components - Structure	60 to 100 years
Building Components - Roofing	40 to 50 years
Building Components - Internal Fabric	15 to 30 years
Building Components - Services	30 to 50 years
Solar Systems	15 years
Carparks	25 to 40 years
Memorials	100 years
Park Structures - Fencing, Shades, etc	25 to 50 years
Playground Equipment	10 to 25 years
Site Imrpovements	25 to 30 years
Walking Paths & Trails	20 to 40 years

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Infrastructure	
Sealed Roads - Upper Seal	10 to 30 years
Sealed Roads - Lower Seal	30 to 90 years
Sealed Roads - Pavements	30 to 132 years
Unsealed Roads	8 to 40 years
Footpaths - Sealed	25 years
Footpaths - Paved	45 to 50 years
Footpaths - Concrete	80 years
Kerb & Watertable	80 years
Bridges - Structure	50 to 100 years
Bridges - Surface	12 to 50 years
Cross Drains - Pipes	70 to 100 years
Cross Drains - Headwalls	50 to 70 years
Floodways	60 years
CWMS - Pipes	70 to 100 years
CWMS - Pump Stations	15 to 50 years
CWMS - Treatment Plant	15 to 50 years
CWMS - Irrigation Systems	20 to 100 years

Land & Land Improvements

Land was revalued as at 1 July 2021 by Brooke Smith FAPI (Certified Practising Valuer), of AssetVal.

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.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2021 by Brooke Smith FAPI (Certified Practising Valuer), of AssetVal.

Infrastructure

Roads, Footpaths, Kerb & Watertable, Bridges, Cross Drains, Floodways, Stormwater and Community Wastewater Management Systems were revalued at current depreciated replacement cost as at 1 July 2022 by Tonkin Coinsulting in conjunction with Council staff. All additions after the date of valuation have been recognised at cost.

Plant, Furniture & Equipment
These assets are recognised at cost.

Note 8 - LIABILITIES

		2025 $'000		2024 $'000	
TRADE & OTHER PAYABLES	**Notes**	**Current**	**Non-current**	Current	Non-current
Goods & Services		**425**	**-**	492	-
Payments received in advance		**94**	**-**	65	-
Accrued expenses - employee entitlements		**94**	**-**	80	-
Accrued expenses - other		**15**	**-**	19	-
		628	**-**	656	-
BORROWINGS					
Loans		**481**	**2,145**	466	2,599
		481	**2,145**	466	2,599

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

PROVISIONS					
LSL Employee entitlements (including oncosts)		**419**	**17**	367	24
AL Employee entitlements (including oncosts)		**193**	**-**	234	-
		612	**17**	601	24

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9 - RESERVES

ASSET REVALUATION RESERVE	Notes	1/7/2024	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2025
		$'000	$'000	$'000	$'000
Land		11,337	-	-	**11,337**
Buildings & Other Structures		15,599	-	-	**15,599**
Infrastructure					
- Sealed Roads		8,415	-	-	**8,415**
- Unsealed Roads		11,620	-	-	**11,620**
- Bridges, Footpaths, K & W/T		13,138	-	-	**13,138**
- Stormwater Drainage		403	-	-	**403**
- CWMS		7,105	-	-	**7,105**
TOTAL		67,617	-	-	**67,617**
	Comparatives	*67,617*	-	-	***67,617***

OTHER RESERVES	1/7/2024	Transfers to Reserve	Transfers from Reserve	30/6/2025
CWMS	271	67	-	**338**
Township Waste Collection	23	-	(5)	**18**
Open Space Contributions	9	-	(9)	**-**
General	1,778	445	(635)	**1,588**
TOTAL OTHER RESERVES	2,081	512	(649)	**1,944**
Comparatives	*3,221*	*153*	*(1,293)*	***2,081***

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

(Other Reserves)

CWMS - Funds set aside for operation and future capital renewal of CWMS.
Township Waste Collection - Funds set aside for township waste collection services.
Open Space Contributions - Developer open space contributions set aside for open space projects.
General - Reserve funds set aside by Council for future projects and budget works.

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 10 - RESTRICTION OF ASSETS

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

CASH & FINANCIAL ASSETS	Notes	2025 $'000	2024 $'000
Community Wastewater Management Systems		**338**	271
Township Waste Collection		**18**	23
Open Space Contributions		**-**	9
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		**356**	303

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2025 $'000	2024 $'000
Total cash & equivalent assets	5	**2,991**	2,930
Balances per Cash Flow Statement		**2,991**	2,930

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

Net Surplus (Deficit)	**(328)**	(2,012)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	**2,820**	2,836
Net increase (decrease) in unpaid employee benefits	**18**	57
Grants for capital acquisitions treated as Investing Activity	**(385)**	(191)
Net (Gain) Loss on Disposals	**418**	294
	2,543	984
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	**156**	(235)
Net (increase) decrease in inventories	**-**	30
Net increase (decrease) in trade & other payables	**211**	(160)
Net Cash provided by (or used in) operations	**2,910**	619

(c) Financing Arrangements

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

Corporate Credit Cards	**33**	33
LGFA Cash Advance Debenture facility	**740**	740

Note 12 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** initially recognised atfair value and subsequently measured at amortised cost, interest is recognised when earned
	Terms & conditions: Deposits returned fixed interest rates between 4.15% and 4.65% (2024: 4.35% and 4.55%). Short term deposits were placed for periods of 3 months at fixed interest rates between 4.69% and 5.03% (2024: 4.85% and 4.96%).
	Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Rates & Associated	**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 9.15% (2024: 9.05%) Although 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. Although 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.

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liabilities - Creditors and Accruals	**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council. **Terms & conditions:** Liabilities are normally settled on 15 day terms. **Carrying amount:** approximates fair value.
Liabilities - Interest Bearing Borrowings	**Accounting Policy:** initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate **Terms & conditions:** secured over future revenues, borrowings are repayable over various terms ranging from 5 to 20 years; interest is charged at fixed rates between 2.09% and 5.20% (2024: 2.09% and 4.35%) **Carrying amount:** approximates fair value.

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2025	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$'000	$'000	$'000	$'000	$'000
Cash & Equivalents	**2,991**	-	-	**2,991**	**2,991**
Receivables	**430**	**32**	-	**462**	**458**
Total	**3,421**	**32**	-	**3,453**	**3,449**
Financial Liabilities					
Payables	**519**	-	-	**519**	**519**
Current Borrowings	**578**	-	-	**578**	**481**
Non-Current Borrowings	-	**1,323**	**1,197**	**2,520**	**2,145**
Total	**1,097**	**1,323**	**1,197**	**3,617**	**3,145**

2024	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$'000	$'000	$'000	$'000	$'000
Cash & Equivalents	2,930	-	-	2,930	2,930
Receivables	575	34	-	609	607
Total	3,505	34	-	3,539	3,537
Financial Liabilities					
Payables	557	-	-	557	557
Current Borrowings	581	-	-	581	466
Non-Current Borrowings	-	1,680	1,387	3,067	2,599
Total	1,138	1,680	1,387	4,205	3,622

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

	30 June 2025		30 June 2024	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	$'000	%	$'000
Fixed Interest Rates	**3.8%**	**2,626**	3.9%	3,065
		2,626		3,065

Note 12 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings (no variable loan funds currently in use) and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 13 - CAPITAL EXPENDITURE AND INVESTMENT PROPERTY COMMITMENTS

	Notes	2025 $'000	2024 $'000
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Buildings		**17**	211
CWMS		**10**	-
Plant & Equipment		**158**	675
		185	886
These expenditures are payable:			
Not later than one year		**185**	886
		185	886

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14 - FINANCIAL INDICATORS

These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

	2025	2024	2023
Operating Surplus Ratio			
Operating Surplus / Total Operating Income	0.5%	-21.1%	-17.0%

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

Net Financial Liabilities Ratio			
Net Financial Liabilities / Total Operating Income	4.3%	9.5%	1.0%

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

In the financial years 2023 and 2024 the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These ***Adjusted Ratios*** *correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*

Adjusted Operating Surplus Ratio	**-3.9%**	-10.4%	-19.9%
Adjusted Net Financial Liabilities Ratio	**9.0%**	8.7%	11.3%

Asset Renewal Funding Ratio			
Asset Renewals / Infrastructure & Asset Management Plan required Expenditure	**107.3%**	53.9%	82.4%

Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 15 - UNIFORM PRESENTATION OF FINANCES

The following is a detailed summary of both operating and capital investment activities of the Council prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

	2025 $'000	2024 $'000
Income		
Rates	**7,102**	6,589
Statutory charges	**90**	81
User charges	**261**	248
Grants, subsidies and contributions - Capital	**347**	181
Grants, subsidies and contributions` - Operating	**1,687**	685
Investment income	**162**	160
Reimbursements	**24**	159
Other income	**34**	69
	9,707	8,172
Expenses		
Employee costs	**(2,404)**	(2,290)
Materials, contracts and other expenses	**(4,320)**	(4,645)
Depreciation, amortisation and impairment	**(2,820)**	(2,836)
Finance costs	**(111)**	(129)
	(9,655)	(9,900)
Operating Surplus / (Deficit)	**52**	(1,728)
Net Timing Adjustment for General Purpose Funding	**417**	(799)
Less: Grants, Subsidies & Contributions - Capital	**(347)**	(181)
Add Road to Recovery Funding	**347**	-
Adjusted Operating Surplus / (Deficit)	**469**	(2,708)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	**(2,972)**	(1,500)
Add back Depreciation, Amortisation and Impairment	**2,820**	2,836
Grants Subsidies and Contributions - Capital Renewal	**347**	181
Proceeds from Sale of Replaced Assets	**373**	77
	568	1,594
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets *(including investment property & real estate developments)*	**(203)**	(161)
Amounts received specifically for New and Upgraded Assets	**38**	10
	(165)	(151)
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	**872**	(1,265)

Note 16 - LEASES

Council as a Lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

	2025	2024
	$'000	$'000
Within one year	**34**	63
After one year but not more than five years	**41**	61
More than five years	**178**	140
	253	264

Note 17 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.5% in 2024-25; 11% in 2023-24). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2023-24) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Note 18 - INTERESTS IN OTHER ENTITIES

Joint Operations

Council is party to an agreement with the Minister of Education for the provision of a school/community library in Tumby Bay which they jointly control. Certain classes of library materials are acquired at Councils cost, and are recognised in these statements. Each party is responsible for its own direct costs, and joint expenses are shared on the basis set out in the agreement. Council's share of joint expenses are included in Note 3 to the statements.

Equity accounted Council Businesses

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

Council has interests in the following equity accounted Council businesses that are assessed as being material in relation to Council's overall operations:

Eyre Peninsula Local Government Association

Established to represent the eleven Councils on Eyre Peninsula on a regional basis.

Regional Development Australia Eyre Peninsula

Council has an ongoing commitment to make contributions to support the ongoing activities of each business in accordance with the terms of each agreement.

Note 19 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position but knowledge of those items is considered relevant to user of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. LAND UNDER ROADS

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

At reporting date, Council controlled 1,399 km of road reserves of average width varying between 20 and 60 metres.

2. POTENTIAL INSURANCE LOSSES

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

District Council of Tumby Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 20 - RELATED PARTY DISCLOSURES

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, 13 persons were paid the following total compensation:

	2025 $'000	2024 $'000
Salaries, allowances & other short term benefits	**769**	682
Post-employment benefits	**-**	-
Long term benefits	**73**	68
Termination benefits	**-**	-
TOTAL	**842**	750

Allowances / benefits incurred in the ordinary course of performing the KMPs role, and amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

The Deputy Mayor owns a property that was provided as a rental premise for the Acting CEO in the 2024/2025 financial year, rental payments to the value of $4,320 were made for this useage.

An Elected Member of Council is a member of the Port Neill Progress Association's "Under the Pines Committee" and the association received a $3,300 sponsorship from the Council for their 2025 event.

An Elected Member of Council is a member of the Port Neill Progress Association and the association received $5,800 in sponsorship and donations from the Council.

DeanNewbery

Chartered
Accountants

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the District Council of Tumby Bay

Opinion

We have audited the accompanying financial report of the District Council of Tumby Bay (the Council), which comprises the statement of financial position as at 30 June 2025, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

Liability limited by a scheme approved under Professional Standards Legislation

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

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

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

DEAN NEWBERY



JIM KEOGH

7 November 2025

DeanNewbery

Chartered
Accountants

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF TUMBY BAY

Opinion

In our opinion, the District Council of Tumby Bay (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2024 to 30 June 2025.

Basis for opinion

We have audited the Internal Controls of the Council under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2024 to 30 June 2025 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Liability limited by a scheme approved under Professional Standards Legislation

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

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

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

DEAN NEWBERY



JIM KEOGH

7 November 2025

District Council of Tumby Bay

Annual Financial Statements

for the year ended 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the District Council of Tumby Bay for the year ended 30 June 2025, the Council's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

.....

Darren Keenan
CHIEF EXECUTIVE OFFICER

.....

Pemela Lee
PRESIDING MEMBER AUDIT COMMITTEE

Date: 8th October 2025

DeanNewbery

Chartered
Accountants

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the District Council of Tumby Bay for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



JIM KEOGH

DEAN NEWBERY

7 November 2025

All correspondence
to be addressed to the
Chief Executive Officer

DISTRICT COUNCIL of TUMBY BAY

PO Box 61, TUMBY BAY
Mortlock Street
TUMBY BAY, SA 5605
P: 08 8688 2101
E: dctumby@tumbybay.sa.gov.au

14 October 2025

Jim Keogh
Director
Dean Newbery
PO Box 755
NORTH ADELAIDE SA 5006

Dear Jim,

Management Representations: External Audit, Financial Year Ended 30 June 2025

This Management Representation letter is provided in connection with your audit examination of the General Purpose Financial Report **(2025 Financial Report)** of **DISTRICT COUNCIL OF TUMBY BAY** (**'the Council')** for the financial year ended 30 June 2025.

We hereby confirm, at your formal request, that to the best of our knowledge and belief, the following representations relating to the 2025 Financial Report are correct.

In making these representations, we understand that they are provided to you in connection with your external audit of the Council for the year ended 30 June 2025 as prescribed by the Local Government Act 1999, for the express purpose of your expressing an opinion as to whether the 2025 Financial Report is, in all material respects, presented fairly in accordance with all applicable standards and requirements, including statutory. In making these representations, we have read and understood the standard unqualified Audit Opinion that would be normally expressed to the Council by you as is required under Section 129(3) of the Local Government Act 1999 for the financial year ended 30 June 2025. We therefore understand, without exception, the potential ramifications of making any representations to you that are not correct, to the best of our knowledge and belief as of the date of this letter.

We understand and acknowledge that it is the Council management's responsibility for the fair presentation of the 2025 Financial Report and that management, as appropriate, have approved the Financial Report. Accordingly, management of the Council are of the opinion that the 2025 Financial Report is free of material misstatements, including omissions.

1. Compliance with all Applicable Standards, including Statutory

The Financial Report of the Council has been prepared so as to present a true and fair view of the state of affairs of the Council as at 30 June 2025 and of the results of operations of the Council for the financial year ended on that date, including for all post balance date matters, as applicable.

The accounting and financial management policies, practices and records of the Council were at all times maintained in accordance with the requirements of the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and that the Financial Report was prepared in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011, Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board together with all other mandatory professional reporting requirements in Australia.

ASSETS

Cash and Cash Equivalents

(1) Cash on hand at balance date was represented by cash floats reconciled and on hand as of 30 June 2025.

(2) Cash at bank at balance date represented the reconciled operating account(s) of the Council.

(3) Short term deposits represented amounts held with the LGFA by the Council.

Rates and Other Receivables

(1) Current rate receivables at balance date represented all outstanding amounts owed by rate payers.

(2) Current other receivables at balance date represented all outstanding amounts owed by debtors other than rate payers.

(3) There were no debts due at balance date that were deemed to be uncollectible.

Inventories.

(1) All inventories were the property of the Council and have either been paid for or the liability has been brought to account.

(2) All inventories have been physically counted and valued in accordance with the applicable Australian Accounting Standard.

Other Current Assets

(1) Prepayments at balance date represented payments for goods and services to be received in the 30 June 2025 financial year.

(2) Council entered into a contract for the sale of the archive/public convenience building in Mortlock Street, Tumby Bay on 7th May 2025, the contract is due for settlement in the 2025/2026 financial year.

Financial Assets – Loans to Community Groups

(1) There are no grounds to provide for any impairment loss for loans to community groups or other organisations.

Investments Accounted using the Equity Method

(1) Council has complied with all applicable Australian Accounting Standards with regard to Council's equity in subsidiaries, regional subsidiaries and other interests, as applicable.

Infrastructure, Property, Plant & Equipment and Depreciation

(1) Infrastructure, property, plant and equipment at the 2025 balance date was represented by the following fair values, cost, accumulated depreciation and carrying amounts for each class of asset, in accordance with all prescribed requirements and standards, as follows:

Asset	Fair Value	Cost	Accum Depn	Carrying Amount
Land	$14,206,000	$0	$0	$14,206,000
Buildings & Other Structures	$29,232,000	$997,000	$18,567,000	$11,662,000
Infrastructure				
Sealed Roads	$16,513,000	$1,036,000	$7,537,000	$10,012,000
Unsealed Roads	$16,129,000	$2,859,000	$10,014,000	$8,974,000
Bridges, Footpaths & K & W/T	$22,124,000	$188,000	$7,130,000	$15,182,000
Stormwater Drainage	$3,282,000	$0	$870,000	$2,412,000
CWMS	$16,964,000	$289,000	$4,838,000	$12,415,000
Plant & Machinery	$0	$3,729,000	$1,420,000	$2,309,000
Furniture & Equipment	$0	$48,000	$26,000	$22,000

(2) The additions during the 2025 financial year to Infrastructure, property, plant and equipment general ledger control accounts and asset registers represents the cost of additions and or improvements to existing facilities or replacements thereof. All units of property which have been replaced, sold, dismantled or otherwise disposed of, or which are permanently unusable, have been removed from general ledger and applicable asset register. Adequate provision, determined in a manner consistent with that of the preceding financial year, has been made to write-off depreciable assets over their useful economic working lives.

No circumstances have arisen which render adherence to the existing basis of depreciation misleading or inappropriate and that depreciation expense for the financial year ended 30 June 2025 is reliable.

(3) All additions to depreciable assets represent actual additions or improvements of a capital nature, based on capitalisation thresholds consistently applied for the 2025 financial year and unchanged from the 2024 financial year.

(4) Where the recorded carrying amount of any depreciable assets exceeds its recoverable amount as of 30 June 2025, that asset's recorded carrying amount has been written down to its recoverable amount.

(5) Contractual commitments for capital expenditure(s) included in the Financial Report payable not later than one year are as described in the notes accompanying the Financial Report.

(6) There are no deficiencies or encumbrances attaching to the title of the assets of the Council on 30 June 2025 other than those reflected in the financial report and those are not greater than the value of the asset.

(7) No Operating or Finance Lease commitments exist that have not been disclosed in the Financial Report.

(8) No asset revaluations of infrastructure assets owned by Council were undertaken during the 2025 financial year.

(9) No asset revaluations of land and buildings owned by Council were undertaken during the 2025 financial year.

(10) Depreciation expense reported in the 2025 Statement of Comprehensive Income is reliable, being based on reliable 'whole of life' asset management information for each class of depreciable non-current asset.

LIABILITIES – Current and Non-Current

(1) All liabilities which have arisen, or which will arise out of the activities of the Council to the end of the 2025 financial year have been included in the 2025 Financial Report with the exception of any potential "Jetty Lease Liabilities".

The following statement has been included in Note 1 of the 2025 Financial Report:

On 26 June 2025 DCTB's lease of the Port Neill jetty expired. With notice, DCTB also terminated the lease on the Tumby Bay jetty on this same date, a termination which currently is not being recognised by the Minister for Infrastructure and Transport. Both jetty leases have 'work-up' provisions. We have been provided an engineering report for Port Neill jetty, without a scope of expected works. No information has been provided for the Tumby Bay jetty. Recent works on the Port Neill jetty (locally) and many others in the state have demonstrated how costs escalate on repair projects due to numerous unforeseen factors.

We remain in negotiations with the State Government re the provision of jetties for our communities. We would expect any expectations (liabilities) to be identified and managed as part of these negotiations.

(2) All outstanding trade payables at balance date have been taken up as at the 2025 balance date.

(3) All applicable accrued wages and salaries and accrued employee entitlements at the 2025 balance date have been taken up.

(4) All accrued interest at the 2025 balance date have been taken up.

(5) All revenue received in advance as at the 2025 balance date have been taken up.

(6) Provisions for employee benefits, inclusive of on-costs, all discounted as at the 2025 balance date representing long service leave benefits calculated for all valid employees (as at balance date) have been taken up.

(7) Accrued employee benefits represent annual leave accrued for all valid employees as at the 2025 balance date.

(8) Borrowings as at the 2025 balance date represented amounts owed to the Local Government Finance Authority. Loans with the LGFA have varying maturity dates and interest rates with details fully provided in the notes to the 2025 Financial Report.

(9) There were no contingent liabilities including for:

a) guarantees;
b) bills and accounts receivable discounted, assigned or sold and which are subject to recourse;
c) endorsements;
d) pending lawsuits, unsatisfied judgements or claims;
e) repurchase agreements; or
f) contractual disputes between the Council and any contractor / service provider that may result in an increased liability as of 30 June 2025; which are not fully disclosed in the notes to the 2025 Financial Report.

EQUITY

(1) There have been no adjustments to the Accumulated Surplus other than those allowable under the Australian Accounting Standards.

(2) There have been no adjustments to the Asset Revaluation Reserve other those allowable under the Australian Accounting standards and the balance of the reserve has been reconciled to each class of asset.

(3) All reserve funds required by legislation to be maintained have been at all times maintained in the accounting records of the Council.

(4) All transfers to and from reserve funds (including the Accumulated Surplus) have been prior authorised by Council via legislated budget adoption processes with the exception of balance day adjustments processed following 30 June reconciliations.

(5) Other than for the Asset Revaluation Reserve, all other reserve accounts are those applied for 2025 Council budget purposes and have balances reconciled as of 30 June 2025.

(6) An ageing of the balances held in Council's 'Committed Expenditures/Carry Forward Projects reserve (or equivalent(s) is included as an attachment to this letter, inclusive of all debit and credit balances, as applicable.

(7) Council maintains a Future Projects Reserve which represents funds held for future projects and activities as required.

(8) The following reserves were held by Council as of 30 June 2025. Funds held in these reserves are provisioned for the delivery of the specific service for which they were raised:

- Community Wastewater Management Schemes $338,386
- Township Garbage Collection $18,371

2025 STATEMENT OF COMPREHESIVE INCOME

(1) Please find attached a summary of all variations greater than 10% for all income and expense amounts (variances less than $10,000 have been deemed immaterial and not included) disclosed in the 2025 Statement of Comprehensive Income, compared to 2024.

(2) There have been no amounts that have been re-classified in the 2025 Statement of Comprehensive Income compared to 2024.

(3) Depreciation expense for 2025 is in accordance with Council's asset registers and has been determined on the same basis as for 2024.

(4) Employee costs disclosed in the 2025 Statement of Comprehensive Income are $114,400 less than reported in the budget review statements accepted by Council at their special meeting held on 27th March 2025.

(5) Capital grants have been correctly separated from operating grants, in accordance with the requirements of the Model Financial Statements.

KEY FINANCIAL INDICATORS

Operating Surplus Ratio

In Council Policy 5.25 Revenue & Financing – Council's target is to consistently achieve a positive ratio as it plans for the future. Council's 2024-2039 Long-Term Financial Plan Review One which was adopted in March 2025 has Council targeting a sustainable operating position for the 2026/2027 financial year and beyond.

Net Financial Liabilities Ratio

In Council Policy 5.24 Treasury – Council has set itself an upper limit of 100%. Council's 2024-2039 Long-Term Financial Plan Review One which was adopted in March 2025 shows the ratio peaking at 8.3% in 2025/2026.

Asset Renewal Funding Ratio

Council's current Policy 5.27 Asset Management doesn't include a specific performance measure for the Asset Renewal Funding Ratio; however, Council's 2024-2039 Long-Term Financial Plan Review One has been adopted on the basis of obtaining an ongoing ratio of 100%. The ratio for the 2024/2025 financial year is 107.3%.

CHIEF EXECUTIVE OFFICER'S REPORT

There is one exception to the standard Chief Executive Officer's Report that will be expressed in the 2025 report to be included in the 2025 Annual Report. The report will include a statement in relation to "Jetty Lease Liabilities" as detailed in the liabilities section of this letter.

OTHER REQUIRED REPRESENTATIONS

(1) No events have occurred (or are known to occur) subsequent to the 30 June 2025 that would require any consideration for adjustment to or additional disclosure in the 2025 Financial Report.

(2) The Council does not have any plans or intentions that may materially affect the carrying value or classification of all assets and liabilities as of 30 June 2025.

(3) The Council has complied with all aspects of contractual arrangements and agreements that would have a material effect on the 2025 Financial Report in the event of non-compliance.

(4) There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, other than those disclosed in the 2025 Financial Report.

(5) There are no violations or possible violations of laws, compulsory standards or regulations whose effects should be considered for disclosure in the 2025 Financial Report or as a basis for recording as an expense or otherwise.

(6) The methods, the data, and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

(7) The Council has full title to all assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.

(8) All details concerning related party transactions and related amounts receivable or payable (including sales, purchases, loans and guarantees) have been correctly recorded in the accounting records. All related parties have been identified and disclosed to you during your audit.

(9) The Council reviews, on an annual basis, the adequacy of insurance cover on all assets and insurable risks. This review has been consistently performed, and where it is considered appropriate, assets and insurable risks of the Council are at all times adequately covered by appropriate insurance.

(10) The minutes of all meetings of Council and its Committees were made available to you and are complete and authentic records of all such meetings held during the 2025 financial year and to the date of this letter. All other statutory records were properly kept at all times during the year and have been made available to you for audit purposes.

(11) All audit correspondence has been formally and promptly responded.

(12) All audit correspondence has and will be referred to Council and Council's Audit & Risk Committee.

(13) Salaries and wages records together with records for the Goods and Service Tax were at all times fully maintained in accordance with the requirements of the Australian Taxation Office, as applicable.

(14) All documentation relating to the capture of Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) including all authorised forms provided by the deemed Key Management Personnel, evidence of review of total related party transactions processed during the financial year by the Council e.g. Transaction reports of payments made by Council to related parties and any working papers of calculation methodologies for the disclosures in the 30 June 2025 financial statements have been made available to the auditors.

(15) All deemed material transactions relating to Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) have been included and adequately disclosed in the 30 June 2025 financial statements.

(16) Council has formally in place and has at all times maintained an appropriate standard of accounting, internal control structure and framework, segregation of duties and risk management structure and framework across the entire organisation, including appropriate controls and mechanisms specifically designed to prevent and detect fraud and error. Further, we advise that there have not been any instances of fraud or error during the financial year ended 30 June 2025 or to the date of this letter. In addition, there are no matters that should be brought to your attention for the purposes of your making an assessment as to Sections 129(5) and 129(6) of the Local Government Act 1999.

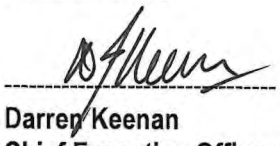
(17) The 2025 Financial Report has been adjusted for all agreed audit adjustments for the year ended 30 June 2025.

(18) There have been no changes in accounting practices and accounting policies made for the financial year ended 30 June 2025 compared to the financial year ended 30 June 2024.

(19) Council's Audit & Risk Committee has addressed all of its prescribed responsibilities, and no member of the Committee has undertaken other professional services for the Council.

(20) In our opinion, there are no grounds to believe that the Council will not be able to pay its debts as and when they fall due, that assets will be at all times maintained to the service standards currently determined by Council and accordingly, the Council is long term financially sustainable.

Yours sincerely,



Darren Keenan
Chief Executive Officer

Enclosures

- **2024/2025 Statement of Comprehensive Income – Summary of Significant Variations**
- **Details of Uncompleted Activities Reserve on 30 June 2025**

District Council of Tumby Bay

2024/2025 Statement of Comprehensive Income

Summary of Significant Variations

Income

Item	24/25 Total	23/24 Total	Reason for Variation
General Rates - Rates	$5,571,000	$5,082,000	9.5% General rate increase adopted
Reimbursements - Other	$22,000	$158,000	State Government contribution to Tumby Bay jetty storm damage repair in 23/24.
Other Income - Sundry	$30,000	$69,000	23/24 included external contibutions towards an rPPP grant submission ($29k) and training subsidies ($12k).
Grants, Subsidies and Contributions - New or Upgraded Assets	$38,000	$10,000	See itemised listing of grants received for both years in Note 2 of the financial statements.
Grants, Subsidies and Contributions - Capital	$347,000	$181,000	See itemised listing of grants received for both years in Note 2 of the financial statements.
Grants, Subsidies and Contributions - Operating	$1,687,000	$685,000	See itemised listing of grants received for both years in Note 2 of the financial statements.

District Council of Tumby Bay

2024/2025 Statement of Comprehensive Income

Summary of Significant Variations

Expenditure

Item	24/25 Total	23/24 Total	Reason for Variation
Materials, Contracts & Other Expenses - Election Expenses	$22,000	$1,000	Supplementary election held in 24/25 due to Elected Member vacancy.
Materials, Contracts & Other Expenses - Energy	$171,000	$124,000	Increase in energy prices with majority of increase attributed to the Tumby Bay CWMS operations and treatment plant.
Materials, Contracts & Other Expenses - Information Technology	$541,000	$257,000	Costs associated with migration from Authority 6.11 to Authority Altitude SaaS and Content Manager 10.1 to Content Manager SaaS and associated increase in licensing fees.
Materials, Contracts & Other Expesnes - Plant Expenses	$317,000	$387,000	Plant expenses can vary from year to year depending on the extent of repairs and maintenance required.
Materials, Contracts & Other Expesnes - Professional Services	$513,000	$372,000	The three most signifcant variances in 24/25 were for the Tumby Bay forshore protection adaptation planning, ESCOSA review and prudential report for Tumby Bay jetty proposals.
Materials, Contracts & Other Expesnes - Sundry	$269,000	$239,000	Costs assoicated with biennial Colour Tumby Festival, travel expenses and Audit & Risk Committee fees.
Materials, Contracts & Other Expesnes - Water	$129,000	$116,000	Increased water consumption with the two main increases being Tumby Bay CWMS tratement plant and unsealed road maintenance.
Finance Costs - Interest on Loans	$111,000	$129,000	Existing loan interest component reducing over time.

District Council of Tumby Bay

Uncompleted Activities B/Fwd - 2024/2025

Account	Project	Estimates
2091	Corporate Business System	$15,700
7520	Ritz Café - Asbestos Removal	$20,000
19201	LRCIP - T/Bay Foreshore Playground	($40,000)
22003	LRCIP - T/Bay Industrial Area Roads	($80,500)
22500	Community Bus - TBPA Contribution	($10,000)
22563	LRCIP - Marina & Boat Ramp Dredging	($99,500)
24850	Gain/Loss on Sale of Assets - Plant	($53,100)
24850	Gain/Loss on Sale of Assets - Road Reserve	($45,000)
29000	Plant	$198,300
36191	Sandbag Seawall Design	$21,400
36200	T/Bay Foreshore Protection Adaptation Planning	$33,400
90158	**Total held in Uncompleted Activities Reserve**	**($39,300)**

District Council of Tumby Bay

Audit and Risk Committee

Annual Report

Year ended 30 June 2025

I am pleased to present the Council's Audit & Risk Committee Annual Report for the 2024/2025 financial year.

The Committee has continued to provide effective oversight of Council's financial reporting, risk management, controls and governance processes.

The Committee's annual work plan was delivered effectively, with recent improvements enhancing progress tracking. Regular reporting to Council ensured transparency and alignment.

The Committee engaged with the External Auditors, including a confidential session with the external auditor. While audit findings were appropriately reviewed, further follow-up on management's implementation of recommendations is a noted improvement area.

Opportunities exist to strengthen strategic risk reporting, internal control oversight, and legislative compliance, including use of the LGA compliance tool/checklist and broader reporting on the Strategic Plan.

The Committee received and considered one Prudential Report during the reporting period. The Committee didn't receive any reports under section 130A (Other Investigations) of the Local Government Act 1999 this year, and Policy reviews proceeded as scheduled.

On behalf of the Committee, I take this opportunity to:

- Thank Council for the opportunity to provide the Committee's Annual Report for 2024-2025 year and inclusion in Council's Annual Report.
- Commend staff for their ongoing:
    - High standard of work in managing Council's assets, infrastructure, financial commitments, controls and priorities in a complex environment as presented to the Committee; and
    - Support for and engagement with the Committee including preparation of reports, agendas and minutes in accordance with the Committee's work program; and coordinating meetings.

I acknowledge with appreciation fellow Committee members for their commitment and contributions during the financial year. The Committee remains committed to its role in adding value, promoting good governance, accountability and transparency.

Pamela Lee
Independent Chair, Audit and Risk Committee **1 September 2025**

1. Reporting Period

This annual report covers the District Council of Tumby Bay's Audit and Risk Committee (the Committee) activities from 1 July 2024 to 30 June 2025. In the period the Committee met six times as follows:

- 31 October 2024
- 18 November 2024
- 26 November 2024
- 6 February 2025
- 16 April 2025
- 4 June 2025.

2. Purpose

The Committee is established for the specific purpose of providing advice to the Council in its financial reporting and sustainability, internal controls and risk management systems, whistleblowing/public interest disclosure, internal and external audit functions, governance, and other related investigations.

This report meets the reporting requirements to the Council mandated by the Local Government Act 1999 (the Act) pursuant to section 126(8)(b) of the Act that requires the Audit and Risk Committee to '*provide an annual report to the council on the work of the committee during the period to which the report related*'.

The Committee's Terms of Reference (TOR), Agendas and Minutes of the meetings are available on Council's website District Council of Tumby Bay Audit and Risk Committee or for inspection (without charge) at the Council Office and a copy of the documents can be obtained on payment of a fixed fee by Council.

3. Committee Membership

The Committee comprises up to two Councillors and three independent members appointed by the Council and shall meet at least four times per year on such dates, times and places as the Committee may determine by resolution and may hold additional meetings as resolved by the Committee or otherwise required by the Council. Independent member(s) of the Committee must have skills, knowledge and experience relevant to the functions of the committee (as specified under section 126 of the Act), including in financial management, risk management, governance and any other prescribed matter. An independent member is appointed chair of the Committee by the Council.

Members for the reporting period were:

- Pamela Lee, independent chair
- Rob Donaldson, independent member
- Ian Swan, independent member
- Councillor Fiona Ward.
- Councillor Christian Kotz.

The independent members were appointed by Council in March 2023 for a four-year term.

4. Committee Meetings

Committee member attendance at the meetings held during the reporting period:

Member	Attendance
Pamela Lee, Chair and independent member	6/6
Rob Donaldson, independent member	6/6
Ian Swan, independent member	6/6
Councillor Fiona Ward	6/6
Councillor Christian Kotz	2/6

Note: Where a committee member was not in attendance, an apology was provided in advance of the meeting.

At each Committee meeting:

- An Acknowledgement of Country is provided.
- Committee members are reminded of the requirement for disclosure of any conflict of interest in items listed for consideration in the agenda (whether a general conflict of interest under Section 74 of the Act or a material conflict of interest under Section 75 of the Act). Where a declaration of interest is declared this is noted in the Committee minutes.

- Members of Council's Administration who regularly attend include: the Chief Executive Officer, Deputy Chief Executive Officer, Executive Assistant. Other Council staff members attend on occasions, for example when they have a report on the Committee's agenda, they authored or are responsible for and/or are presenting or responding to questions.

At least once per financial year the Committee meets with the External Auditor Partner and/or representative without members of the Administration present. The External Auditors attend at least one Committee meeting during the reporting period to present the mid-term and end of financial year audit, statutory financial reports and to take and respond to any questions from the Committee.

Meetings are open to members of the public unless prohibited by resolution of the Committee under the confidentiality provisions of section 90 of the Local Government Act 1999.

5. Committee Terms of Reference (TOR)

The TOR are approved by the Council and were last reviewed and approved at its Ordinary Meeting in April 2023. The next review is due in 2025. The TOR cover the purpose of the Committee, membership, quorum, meeting frequency, notice of meetings, minutes of meetings, functions. Functions of the Committee include financial reporting, internal controls and risk management systems, external audit, reporting responsibilities, other matters and authority.

The Committee makes recommendations, provides observations and advice it considers appropriate to Council on matters considered by the Committee and within the TORs including where, in its view, advice, noting, action or improvement is warranted.

6. Committee Business

Meeting agendas are driven by the Committee's annual Work Program that is reviewed each meeting and approved on an annual basis by the Committee, or more frequently if required. The Work Program details matters to be considered by the Committee during each year to discharge its responsibilities in accordance with the Committee's TOR and the Act.

Confidential items are considered in accordance with Section 90 of the Act, allowing the Committee under strict conditions to consider sensitive matters. Items 'In Confidence' allows the Committee to discuss sensitive information under strict conditions. These conditions include legal advice, litigation, tenders, proposals, commercial in confidence, breach of law and confidentiality obligations. One matter was considered 'in confidence' during the reporting period relating to the consideration and recommendation to Council on the appointment of Council's external auditors. The Committee was satisfied that the meeting be conducted in a place open to the public has been outweighed by the need to discuss the agenda item in confidence because disclosure of information contained within the report were tenders for the provision of services, the disclosure of which may provide commercially sensitive information to the tendering parties.

One Prudential Report was presented to the Committee for review and advice during the reporting period.

The following table provides the agenda items presented to and considered by the Committee during the reporting period.

Meeting Date	Agenda Items
31 October 2024	• Confirmation of minutes Audit and Risk Committee Meeting held 11 June 2024. • Committee's Workplan

	• 2024 Interim Management Letter for the 2023/2024 Interim Audit • Investment Report June and September 2024 • 2024 Audit Completion Report • 2023/2024 Draft Financial Statements • 2023/2024 Certificate of Auditor Independence • 2023/2024 Management Representation Letter • Refer of Gifts and Benefits Register • Budget Review 1 – October 2024
18 November 2024	• Minutes of the Audit and Risk Committee Meeting held on 31 October 2024 • Prudential Report Tumby Bay Jetty and Rating Analysis
26 November 2024	• Minutes of the Audit and Risk Committee Meeting held on 18 November 2024 • Prudential Report Tumby Bay Jetty • Draft Annual Report 2023/2024 • 2023/2024 Report on Financial Management Policies • 2023/2024 Budget and Actual Comparison • Committee Work Plan 2024 and 2025 • Policy 5.30 Prudential Management
6 February 2025	• Minutes of the Audit and Risk Committee Meeting held on 26 November 2024 • Long Term Financial Plan and Infrastructure and Asset Management Plan Review and Consultation • 2023/2024 Audit Documents – Dean Newberry and Partners including meeting between the Committee and the External Auditor • 2024/2025 Investment Report December 2024 • Internal Controls – Internal Audit December 2024 • 2024/2025 Internal Controls Review • 2024/2025 Budget Review 2 – January 2025 • Audit and Risk Committee Work Program 2025 – February Update • Policy 5.31 Internal Controls and Policy 2.24 Risk Management Reviews
16 April 2025	• Minutes of Audit and Risk Committee Meeting held on 6 February 2025 • Audit Engagement Letter – 1 July 2024 – 30 June 2025 • Investment Report – March 2025 • 2024/2025 Budget Review 3 – March 2025 • 2025/2026 Annual Business Plan & Budget Draft 2 • ESCOSA Local Government Advice – District Council of Tumby Bay, February 2025 including Council's position statement on ESCOSA's findings • Internal Audit Function • Audit and Risk Committee Work Program 2025 – April Update
4 June 2025	• Minutes of the Audit and Risk Committee held on 16 April 2025 • Order to Exclude the Public – Recommendation for Appointment of Auditor • Confidential Report – Recommendation for Appointment of Auditor

7. Committee Meeting Schedule

Committee meeting dates in the 2025-2026 financial year are to be advised and confirmed.

--- End of Report ---

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

ANNUAL REPORT





2024-25

WWW.EPLGA.COM.AU

The Eyre Peninsula Local Government Association is a regional subsidiary of eleven member councils.

Author: Peter Scott Executive Officer, Eyre Peninsula Local Government Association
Regional Snapshot provided by Regional Development Australia Eyre Peninsula Inc.

First nations acknowledgement

The Eyre Peninsula Local Government Association acknowledges the Traditional Custodians of the land of the Eyre Peninsula, and their continuing connection to land, sea, culture and community. We pay our respects to Elders past, present and emerging, and we extend that respect to other Aboriginal and Torres Strait Islander people in our community.

THE PRESIDENT'S REPORT

It is with great pride that I present the 2024–25 Annual Report for the Eyre Peninsula Local Government Association (EPLGA). This year has been one of innovation, resilience, and collaboration, as our eleven member councils worked together to address the unique challenges of governing in one of the most remote and diverse regions of South Australia.

Leadership in Waste and Resource Management

Waste management continued to be a critical priority for the EPLGA. Our region's councils face costs up to 500% higher than metropolitan counterparts, with some councils spending over 20% of their annual budgets on waste. In response, we provided strong advocacy to the EPA during the Waste-to-Resources Policy review, emphasising the need for tailored zoning frameworks, fair funding models, and place-based solutions. We also delivered the **EPLGA Monthly Waste to Resources Newsletter**, ensuring that councils and stakeholders remained informed and engaged with circular economy opportunities.

Digital Transformation and AI Readiness

This year saw the successful expansion of **EYREGov**, our AI-powered assistant designed specifically for local government. Trained on the Local Government Act, Regulations, bylaws and meeting procedures, EYREGov has provided councillors, CEOs, and staff with instant access to accurate information, reducing reliance on external consultants and improving internal efficiencies. We also partnered with JABA to introduce the ChatGPT API for councils, offering low-risk, secure digital solutions.

Building on this success, the EPLGA played a leadership role in shaping the **Digital Local Government Academy** in partnership with Telstra and Alyve. This initiative will provide councils with comprehensive digital maturity assessments, targeted training modules, and collaborative forums to embed digital capacity across the sector.

Civil Tech II – Roads and Works Training

In November 2024, we hosted our second **Civil Tech training event** in Port Lincoln, co-funded through the LGASA Regional Capacity Building Program. With over 97% of participants rating the program as worthwhile, the training covered drainage design, patrol grading, asset management, and innovative road recycling techniques. This program has proven its value in building practical skills and strengthening the capability of Works Managers, Supervisors, and field staff across the region.

Advocacy and Collaboration

Throughout the year, EPLGA continued to strengthen its advocacy voice. Key highlights included:

- Hosting all **five candidates for LGA SA President** at an online forum, ensuring our councils could engage directly with those seeking to represent the sector.
- Partnering with State and Federal Governments to progress the **Eyre Peninsula Grain Export Supply Chain Planning Study**, including exploration of road, port, and potential rail options.
- Supporting a **Country–City partnership** with three metropolitan councils to address the chronic shortage of Environmental Health Officers, Building Surveyors, and Planners, establishing staff exchange and shared service models.
- Advocating for a fairer funding model for regional jetties, shark mitigation strategies, and greater recognition of regional realities in CEO remuneration determinations.

Strengthening Regional Voice and Networks

Our 24-hour Board meetings continued to provide safe travel schedules while maximising

regional networking opportunities. These meetings, combined with conferences, workshops, and training, ensured EPLGA remained a vital forum for building collaboration and alignment.

The **Eyes on Eyre Online Camping Project** continued its strong growth, with bookings increasing by over 67% in 2023–24 compared to the previous year. This project has enhanced environmental stewardship while delivering a significant boost to regional tourism.

Looking Forward

The year ahead will see further emphasis on strengthening digital capacity, embedding AI tools, and progressing shared service models. Our advocacy will remain firmly focused on securing fair outcomes for regional councils on waste, transport, housing, and professional service delivery.

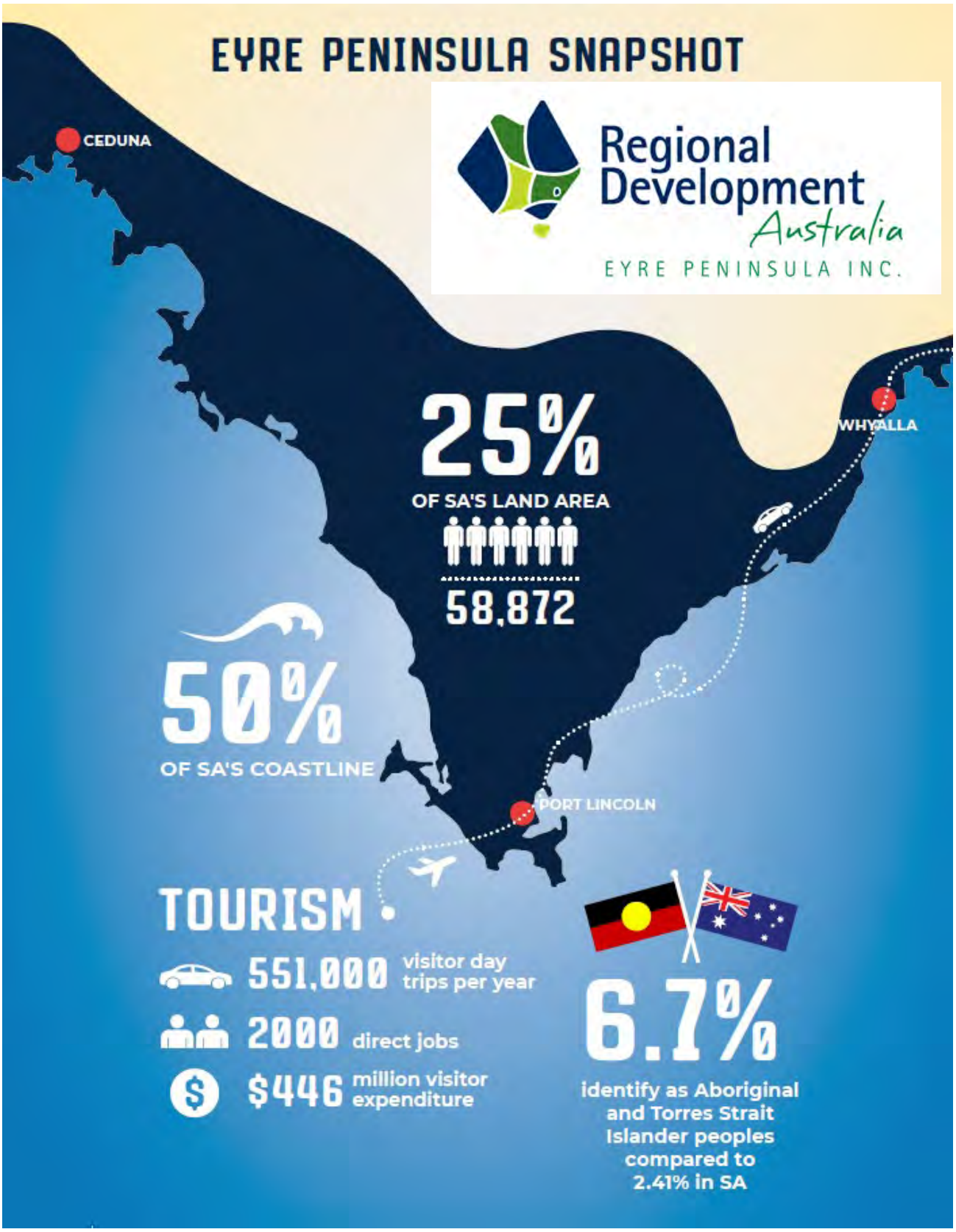
I wish to thank councillors, CEOs, staff, and regional partners for their dedication and collaboration. Together, we have demonstrated that strong regional leadership can overcome challenges and deliver real outcomes for our communities.

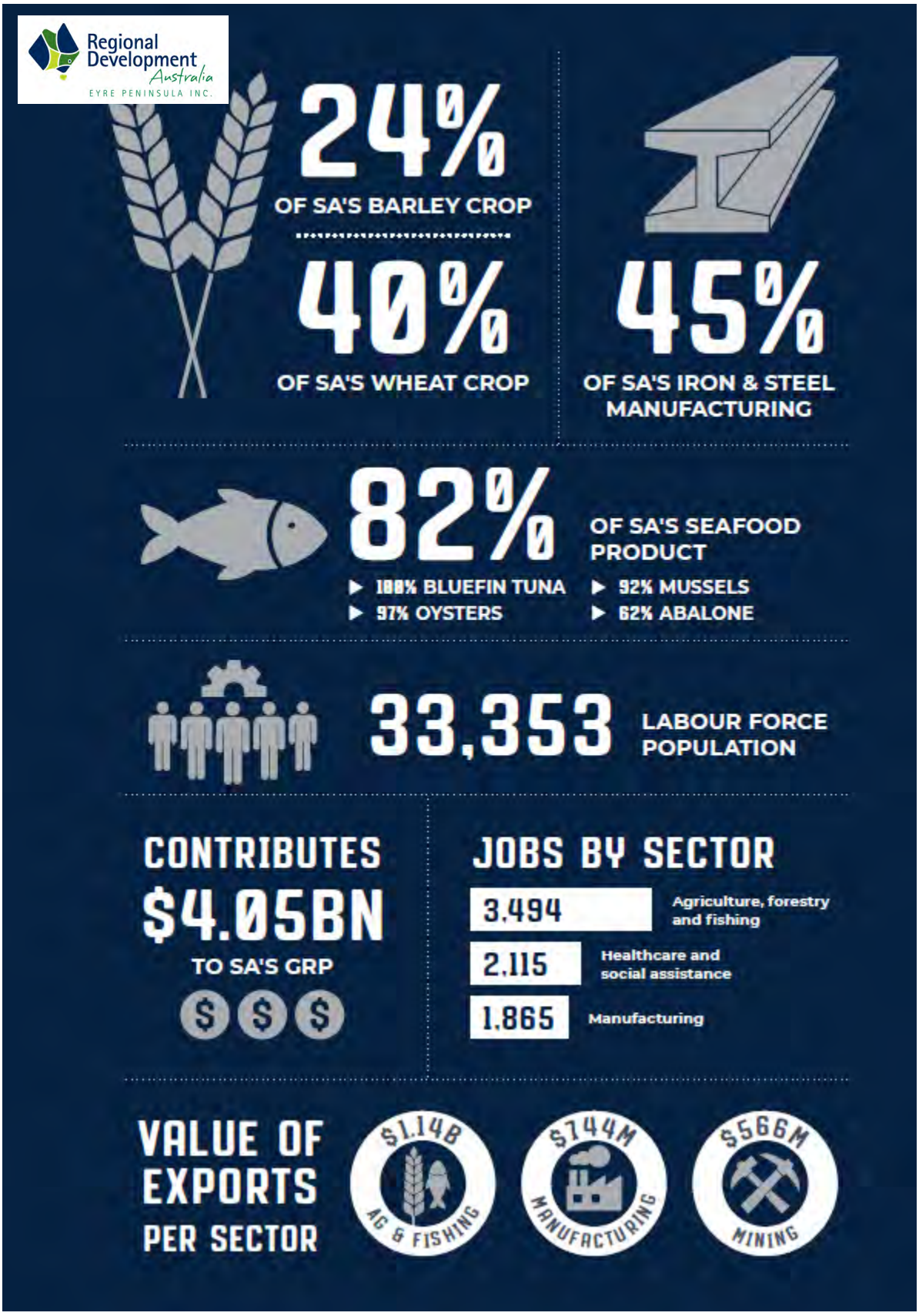


Mayor Dean Johnson

President Eyre Peninsula
Local Government Association

.


EYRE PENINSULA SNAPSHOT
Regional Development Australia
EYRE PENINSULA INC.
CEDUNA
WHYALLA
PORT LINCOLN
25%
OF SA'S LAND AREA
58,872
50%
OF SA'S COASTLINE
TOURISM
551,000 visitor day trips per year
2000 direct jobs
$446 million visitor expenditure
6.7%
identify as Aboriginal and Torres Strait Islander peoples compared to 2.41% in SA


Regional Development Australia
EYRE PENINSULA INC.
24%
OF SA'S BARLEY CROP
40%
OF SA'S WHEAT CROP
45%
OF SA'S IRON & STEEL MANUFACTURING
82%
OF SA'S SEAFOOD PRODUCT
100% BLUEFIN TUNA
97% OYSTERS
92% MUSSELS
62% ABALONE
33,353
LABOUR FORCE POPULATION
CONTRIBUTES
$4.05BN
TO SA'S GRP
JOBS BY SECTOR
3,494
Agriculture, forestry and fishing
2,115
Healthcare and social assistance
1,865
Manufacturing
VALUE OF EXPORTS PER SECTOR
$1.14B
AG & FISHING
$744M
MANUFACTURING
$566M
MINING

Economic Statistic	Figure
Population – EP	
EP Population	**58,872**
% of Males	**50.5%**
% of Females	**49.5%**
% Aboriginal and Torres Strait Islander	**6.7%**
% Born overseas	**11.1%**
% Eligible Votes	**68.9%**
Income – EP	
Median Weekly Household Income – EP	**$1,245**
Median Weekly Household Income – SA	**$1,455**
Median Weekly Household Income – AUS	**$1,746**
Age – EP	
% of people aged 60+ in Eyre Peninsula	**15,908 (27.9%)**
Median Age Eyre Peninsula	**43**
Median Age South Australia	**41**
Median Age Australia	**38**
Highest change in local jobs from 2016 to 2021 – EP	
Mining (largest increase)	**+ 580**
Public Administration and Safety (2nd largest increase)	**+ 402**
Agriculture, Forestry & Fishing (largest decrease)	**- 1,261**

Economic Statistic	Figure
Employment – EP	
Labour Force	**33,353**
Unemployed	**1,712**
Unemployment Rate	**5.1% (5.0% SA) (4.6% AUS)**
Top Employment by Industry – EP	
Agriculture, Forestry and Fishing	**3,494 (16.5%)**
Construction	**2,331 (11.0%)**
Health Care and Social Assistance	**2,115 (10.0%)**
Manufacturing	**1,865 (8.8%)**
Education and Training	**1,790 (8.5%)**
Mining	**1,689 (8.0%)**
Gross Regional Product – EP	
Total GRP for EP	**$4.05 billion**
% of Gross State Product (SA)	**3.44%**
Total Exports	**$3.41 billion**
Top Exports by Industry – EP	
Mining	**$1,114,318,000**
Agriculture, Forestry & Fishing	**$961,797,000**
Manufacturing	**$873,323,000**
Construction	**$89,925,000**

Regional Development Australia
EYRE PENINSULA INC.

Economic Statistic	Figure	
Time Series Analysis (2020 v 2021) – EP – Source: REMPLAN	**2020**	**2021**
Total Exports	**$3.07 billion**	**$3.41 billion**
Total Imports	**$1.98 billion**	**$2.16 billion**
Average Productivity (value-added per worker) in EP	**$0.14 million**	**$0.15 million**
Value of G&S produced in EP (local sales)	**$1.71 billion**	**$1.77 billion**

MEMBER COUNCILS

- City of Whyalla
- City of Port Lincoln
- DC Ceduna
- DC Cleve
- DC Elliston
- DC Franklin Harbour
- DC Kimba
- Lower Eyre Council
- DC Streaky Bay
- DC Tumby Bay
- Wudinna DC

EPLGA BOARD MEMBERS

MEMBER COUNCIL	BOARD MEMBER	DEPUTY BOARD MEMBER
Ceduna	Ken Maynard (Mayor)	Robert Sleep (D/Mayor)
Cleve	Phil Cameron (Mayor)	Grant Fennell (D/Mayor)
Elliston	Andrew McLeod (Mayor)	Allison Pickford (D/Mayor)
Franklin Harbour	Robert Walsh (Mayor)	Rachel Deer (D/Mayor)
Kimba	Dean Johnson (Mayor)	Megan Lienert (D/Mayor)
Lower Eyre	Jo-Anne Quigley (Mayor)	Steve Woolley (D/Mayor)
Port Lincoln	Diana Mislov (Mayor)	Jack Ritchie (D/Mayor)
Streaky Bay	Travis Barber (Mayor)	Greg Limbert (D/Mayor)
Tumby Bay	Geoff Churchett (Mayor)	Julie Elliott (D/Mayor)
Whyalla	Phill Stone (Mayor)	Tamy Pond (D/Mayor)
Wudinna	Eleanor Scholz (Mayor)	Naomi Scholz (D/Mayor)

EPLGA Election for Officer Bearers - 27th February 2025

The EPLGA Board elected:

- **Mayor Dean Johnson as President**
- **Mayor Jo-Anne Quigley as Vice President**
- **Mayor Geoff Churchett to fill the Immediate Past President vacancy for the Executive Committee**
- **Mr Damian Carter, CEO of DC Streaky Bay, as CEO representative on Executive Committee**

THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

President EPLGA **President LGASA** **SAROC Committee** **LGA Board of Directors**	Mayor Dean Johnson	DC Kimba
Immediate Past President	Mayor Geoff Churchett (In absence of Sam Telfer MP – did not stand for Mayor election)	DC Tumby Bay
Vice President **SAROC Committee** **LGA Board of Directors**	Mayor Jo-Anne Quigley	Lower Eyre Council
Chief Executive Officer	Damian Carter	DC Streaky Bay
Executive Officer	Peter Scott	EPLGA

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:
Sue Chase, Chair — Ryan Viney, Chief Executive Officer

Landscape Board Eyre Peninsula
Peter Treloar, Chair — Jono Clark, General Manager

Zone Emergency Management Committee:
Damian Carter (Presiding Member)
- DC Streaky Bay

Peter Scott, Executive Officer
- EPLGA

Representatives from each Council



MEETINGS SCHEDULE

Date	Event	Host / Venue
2 July 2024	Regional Cooperation & Development Forum (ALGA)	National Convention Centre, Canberra
2–4 July 2024	National General Assembly of Local Government (ALGA)	National Convention Centre, Canberra
5 July 2024	Australian Council of Local Government (ACLG)	National Convention Centre, Canberra
18 July 2024	SAROC Committee Meeting	Local Government House, 148 Frome St, Adelaide
20 September 2024	EPLGA Board Meeting	Port Lincoln Hotel (City of Port Lincoln)
3 October 2024	SAROC Committee Meeting	District Council of Grant Chambers, Mount Gambier
21–22 November 2024	LGA Conference & AGM	National Wine Centre, Adelaide
29 November 2024	EPLGA Board Meeting	Kimba Gateway Hotel (District Council of Kimba)
5 December 2024	SAROC Committee Meeting	Local Government House, 148 Frome St, Adelaide
23 January 2025	SAROC Committee Meeting	Local Government House, 148 Frome St, Adelaide
27 February 2025	EPLGA Board Meeting	District Council of Streaky Bay
27–28 February 2025	88th EPLGA Annual Conference	District Council of Streaky Bay
27 March 2025	SAROC Committee Meeting	Whyalla City Council, Civic Building, 21 Grundel St, Whyalla Norrie
15 May 2025	SAROC Committee Meeting	Local Government House, 148 Frome St, Adelaide
22–23 May 2025	LGA Conference & Ordinary General Meeting (OGM)	Adelaide Oval, North Adelaide
13 June 2025	EPLGA Board Meeting	District Council of Tumby Bay
24–27 June 2025	National General Assembly of Local Government (ALGA)	National Convention Centre, Canberra
27 June 2025	Australian Council of Local Government (ACLG)	National Convention Centre, Canberra

Our Partners

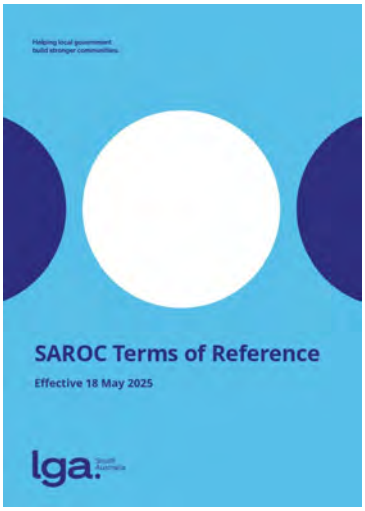
South Australian Regional Organisation of Councils (SAROC)

SA Regional Organisation of Councils (SAROC) Committee is formally established through the LGA Constitution. Its role is regional advocacy, policy initiation and review, leadership engagement and capacity building in the regions.

South Australian Regional Organisation of Councils (SAROC) Committee was formally established through the LGA Constitution in October 2018. Its Terms of Reference is an ancillary document to the LGA Constitution. SAROC Regional Groupings of Members are:

- Southern and Hills Councils
- Legatus Councils
- Eyre Peninsula
- Limestone Coast
- Murraylands and Riverland
- Spencer Gulf Cities

Each Regional Group can elect 2 Council elected members to SAROC biennially.



SAROC updated terms of reference: LGA-SAROC-Terms-of-Reference-effective-18-May-2025.pdf

Agendas, minutes, the Strategic and Business Plans can be viewed here: https://www.lga.sa.gov.au/about/lga-meetings/saroc

SAROC Committee members are appointed for a two-year term. EPLGA representatives:



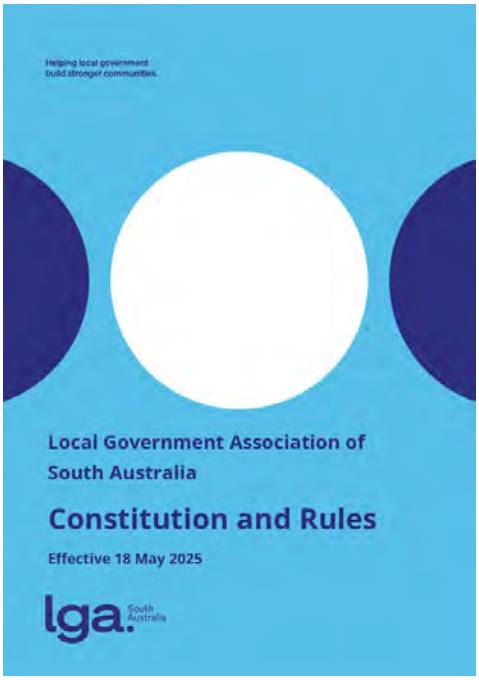
Local Government Association of South Australia (LGASA)

The Local Government Association of South Australia (LGA) is the peak body for local government in South Australia. The LGA provides leadership and services to councils and represents the sector to State and Federal Governments and other key stakeholders. Membership of the LGA is voluntary, but all 68 of South Australia's councils are members. The LGA provides value to its members through advocating on behalf of the sector, assisting councils in building capacity, and facilitating continuous improvement. Member councils can access a wide range of additional services through their LGA membership, including education and training programs, website hosting and legal advice.

The role of the Board of Directors is to manage the activities of the LGA in between General Meetings in accordance with policy and other decisions taken at Ordinary and Annual General Meetings and to report annually on those activities. Members of the LGA Board of Directors include:

- President (elected by all Councils)
- Office of the Immediate Past President
- SAROC Chair
- GAROC Chair
- 3 Board Directors (elected by SAROC)
- 3 Board Directors (elected by GAROC)





LGA of SA minutes, agenda, Business and Strategic Plans can be downloaded https://www.lga.sa.gov.au/

EPLGA representatives on LGA Board or Directors are:





South Australian Coastal Councils Association (SACCA)

The South Australian Coastal Councils Alliance provides an informed, coordinated advocacy voice for issues impacting on coastal Councils in South Australia. They are there to provide a forum for information sharing and networking on coastal management issues facing Councils across the state, ensuring all SA coastal Councils are regularly updated on the work of the Alliance.

The South Australian Coastal Councils Alliance (SACCA) is governed by an executive committee consisting of elected members from coastal Councils from across the State. The LGA State President also participates as an ex-officio member of the Committee. The SACCA Committee is supported by a part-time Executive Officer – Mr Adam Gray.

The 2023-2025 SA Coastal Councils Alliance Executive Committee consists of the following elected members:

Southern & Hills LGA

Mayor Keith Parkes – Member – Chairperson

Mayor Darryl Houston – Proxy

Cr Sharon Bland – Proxy

Northern and Yorke LGA

Mayor Darren Braund – Member

Mayor Mark Wasley – Proxy

Upper Spencer Gulf

Mayor Phill Stone – Member

CEO John Banks – Proxy

Eyre Peninsula LGA

Mayor Rob Walsh – Member – Vice Chair

Mayor Geoff Churchett – Member

Mayor Dianna Mislov – Proxy

Mayor Jo-Anne Quigley – Proxy

Limestone Coast LGA

Mayor Kylie Boston - Member

Mayor Lisa Ruffell – Proxy

LGA President (ex-officio member)

Mayor Heather Holmes-Ross



HOME | South Australian Coastal Councils Alliance



Mayor Rob Walsh

DC Franklin Harbour

Deputy Chair SACCA

Executive Committee



Mayor Geoff Churchett

DC Tumby Bay

SACCA Executive Committee

LGA Conference & AGM, 21–22 November 2024, National Wine Centre, Adelaide

Local Government Association AGM – Key Outcomes

The Local Government Association of South Australia held its Annual General Meeting on 22 November 2024 at the National Wine Centre, Adelaide. Eyre Peninsula councils were well represented, with Lower Eyre, Ceduna, Cleve, Elliston, Kimba, Streaky Bay, Tumby Bay, Wudinna, Whyalla and Port Lincoln among the participating member councils.

The meeting received and adopted the 2023/24 Annual Report, Committee Reports, LGA Mutual Update, LGA Procurement Report, and Consolidated Financial Statements. The 2024 Local Government Financial Indicators were also noted.

A significant focus of the meeting was the review of the LGA Constitution and Ancillary Documents, with several proposals considered individually. Key outcomes included:

- Adoption of provisions for casual vacancies for the LGA President and GAROC/SAROC.
- Requirement for leave of absence when contesting State Government elections.
- Clarification of General Meeting agenda and business processes.
- Endorsement of recognition of regional subsidiary/association election processes.
- Approval of strategic planning requirements for GAROC and SAROC.
- Endorsement of a suite of miscellaneous and transitional provisions.

  Proposals for two-year terms and restricting LGA Board membership to mayors only were not carried.

Several advocacy motions were adopted, including:

- Taxation reform and housing affordability.
- Adjustment of council election timing to avoid clashing with State elections.
- Preferential voting for the LGA President.
- Development of a consistent policy framework for Artificial Intelligence in local government, including disclosure requirements.
- Strengthening financial sustainability advocacy.
- Improvements to the Planning and Design Code on garages, open space and ancillary accommodation.
- Advocacy for housing-related infrastructure investment and for delivery of the Greater Adelaide Freight Bypass.
-

2024 Ordinary General Meeting
Adelaide Oval 23 May 2025

Local Government Association – Ordinary General Meeting (23 May 2025)

The LGA Ordinary General Meeting was held on 23 May 2025 at Adelaide Oval, with the President, Mayor Dr Heather Holmes-Ross, presiding. Member councils across South Australia were represented, including Eyre Peninsula councils, with apologies noted from Ceduna, Elliston, Peterborough, Robe, Streaky Bay and others.

The meeting confirmed the minutes of the November 2024 AGM and received updates on LGA business, including LGA Mutual and LGA Procurement.

Key decisions included:

- First Home Buyers Stamp Duty Exemption – The meeting resolved to request LGA advocacy for the extension of the exemption to include existing homes in regional and rural communities.
- Local Government Elections Act Amendment – Members supported a call to lobby the State Government to remove provisions that unfairly penalise councils for costs incurred where the Electoral Commission is at fault.
- Planning and Development Compliance – A resolution was carried seeking legislative amendment to ensure property purchasers of new dwellings receive certified approval documentation at the time of sale.
- Regional Jetties – Strong advocacy was endorsed for equitable State funding for State-owned, council-leased jetties, recognising the unsustainable financial burden on regional councils. After a division, the motion was overwhelmingly carried.
- Community Centres – The meeting resolved that the LGA should research and build an evidence base to strengthen advocacy for sustainable State funding for community centres across South Australia.

2025 Australian Local Government Association National General Assembly
National Convention Centre Canberra
24-27 June 2025

National General Assembly of Local Government 2025
The 31st National General Assembly of Local Government (NGA) brought together more than 1,300 local government leaders from across Australia in Canberra from 24–27 June 2025.
The Assembly was officially opened by Her Excellency the Honourable Sam Mostyn AC, Governor-General of Australia, who emphasised the importance of civic governance and local leadership in strengthening national resilience. Delegates also heard from a range of Federal Ministers, reflecting the growing recognition of the expanded role councils play in supporting communities under increasing financial pressure.
Key themes across the Assembly included:

- **Financial Sustainability:** Ministers acknowledged the pressing financial challenges facing councils, with local government calling for urgent national action.
- **Climate Change and Adaptation:** ALGA launched its research report *Adapting Together*, highlighting that councils are expected to spend more than $2 billion in the next five years to climate-proof communities, with avoided costs estimated at $4.7 billion. ALGA advocated for a $400 million annual Climate Adaptation Fund.
- **Innovation and Future Challenges:** Delegates considered the impacts of global economic trends, technological change, and artificial intelligence on local government, with practical sessions on leadership and innovation.
- **Concurrent Listening Sessions:** These sessions provided opportunities for engagement on critical issues, including:
    - Housing and community infrastructure
    - Emergency management capacity and disaster resilience
    - Local government jobs and skills
    - Safer roads and infrastructure investment

Almost **190 motions** were debated across policy areas such as financial sustainability, transport, health, housing, climate, and disaster resilience. The outcomes will be referred to Federal Ministers and guide ALGA's national advocacy positions.
.

Eyre Peninsula Landscape Board
Peter Treloar | Chair
Jonathan Clark |General Manager

The Eyre Peninsula Landscape Board Chair and General Manager attend and present to all EPLGA Board meetings. The Board works with community, industry, and other government agencies to sustainably manage our region's natural resources, with an emphasis on protection and restoration of our soil, water management, biodiversity, and pest plant and animal control.

There are nine landscape management regions in South Australia, governed by eight landscape boards and a metropolitan board. Landscape boards consist of seven members, including a chair. All members have been appointed by the Minister.

The boards work alongside community members and stakeholders to develop simple and accessible five-year regional landscape plans with five priorities. The plans aim to ensure that there is a balance between the needs of regional communities and the sustainable management of the environment.

Other key functions include development of water allocation plans for prescribed water resources, where applicable, and operating as the relevant authority for a range of water, land protection and animal and plant control activities.

Landscape South Australia - Eyre Peninsula

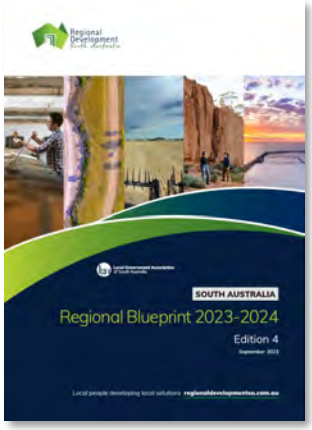


Jono Clark, General Manager EP Landscape Board

Regional Development Australia Eyre Peninsula
Sue Chase | Chair
Ryan Viney |CEO

RDAEP Chair and CEO attend and present to all EPLGA Board meetings.
Regional Development Australia (RDA) is an Australian Government initiative established to encourage partnership between all levels of government and industry to enhance the growth and development of Australia's regional communities.
Regional Development Australia Eyre Peninsula is the peak body driving the expansion and growth of economic activity across Eyre Peninsula.
[Home - Regional Development Australia Eyre Peninsula (rdaep.org.au)]









In 2023 RDAEP completed development of a regional tourism brand; positioning 'Eyre' as South Australia's 'Wild Side'. The EYRE brand will be used for tourism marketing of the Eyre Peninsula, in place of the former 'Seafood Frontier' brand. The new brand, in addition to the Eyre Peninsula Destination Marketing Plan, puts Eyre Peninsula in a strong strategic position moving forward.



Eyre Peninsula Desalination Project Working Group

SA Water Desalination Plant – Port Lincoln

During 2024–25, the South Australian Government advanced plans for a $330 million desalination plant at Billy Lights Point, Port Lincoln, to secure Eyre Peninsula's future water supply. The project responds to critically low groundwater reserves in the Uley South Basin, which are projected to become undrinkable by 2026 without alternative sources.

Development approval was granted in November 2024, and early works commenced in 2025 with construction targeted for completion by mid-2026. The plant will produce up to 5.3 gigalitres of potable water annually, with provision to expand to 8 GL. This supply will allow a significant reduction in groundwater extraction and ensure long-term water security for households, industry, and agriculture across the region.

Extensive environmental assessments have been undertaken, with the design modified to extend intake and outfall pipes offshore into deeper, high-flow waters to minimise marine impacts. An Aboriginal Heritage Management Plan and on-site monitoring are also being implemented, though concerns remain regarding cultural heritage and the chosen location.

The project continues to attract strong community debate. While there is widespread acceptance of the need for desalination, aquaculture operators, traditional owners, and local councils have expressed opposition to the Billy Lights Point site due to environmental and cultural risks. The State Government has maintained the decision based on cost, feasibility, and urgency, and SA Water continues to work with local stakeholders to manage impacts.

Despite the ongoing controversy, the desalination plant remains on track to deliver first water in 2026, representing a critical investment in regional resilience and the protection of Eyre Peninsula's future water security.

Committee Members

- **Steve Dangerfield - Facilitator**
- **Aimee Pedler** – Commshake
- **Delfina Lanzilli** – LEC
- **Eric Brown** – CEO, Port Lincoln City Council
- **Bill** Long– Ag Consulting
- **Mayor Dean Johnson** – District Council of Kimba
- **Peter Scott** – EPLGA
- **Jonathan Clark** – LandscapeSA
- **Ryan Viney** – RDAEP
- **Rob Gratton** – Clean Seas
- **Ray Henderson** – Yumbah Aquaculture
- **David Henchliffe** – SA Water
- **Tatiana Martelo** – SA Water

SA Regional LGAs Executive Officers Management Group

There are five regional LGAs across South Australia:

- Southern & Hills
- Northern and Yorke
- Murraylands & Riverland LGA
- Limestone Coast LGA
- Spencer Gulf Cities
- Eyre Peninsjula LGA

The Regional LGA Executive Officers meet every 2 months to collaborate on projects and strategy across regional South Australia.

Candidates for LGASA President present to EPLGA Board











Nominations for the position of Local Government Association (LGA) President have officially closed, and five eligible candidates are in the running.

The candidates for LGA President, listed in the order of the ballot draw, are as follows:

- Lord Mayor Dr Jane Lomax-Smith (City of Adelaide)
- Mayor Michael COXON (City of West Torrens)
- Mayor Kris HANNA (City of Marion)
- Mayor Heather HOLMES-ROSS (City of Mitcham)
- Mayor Claire BOAN (City of Port Adelaide Enfield)

All Councils are now requested to cast their votes, with the completed ballot forms to be submitted to the LGA by 5:00pm on Monday, 4 November 2024.

EPLGA Hosts Candidate Presentations

The EPLGA facilitated an online presentation by all five candidates in November 2024. Each accepted the invitation to present via Teams to the EPLGA Board and CEOs, with councillors joining virtually to observe the session. Each candidate had 10 minutes to present their platform, followed by a question-and-answer session. Moderated by Mayor Dean Johnson, President of the EPLGA, the candidates were asked identical questions from the Board to maintain fairness.

The presentations were highly informative, and each candidate brought forward their unique perspectives and leadership styles. This session provided an excellent opportunity for Eyre Peninsula Councils to engage with the candidates and consider their options for the upcoming election.

The Board extended its gratitude to the candidates for taking the time to participate in the process. The presentations will be instrumental in helping Councils make an informed choice as they cast their votes for LGA President.

EPLGA Board Meeting, 20th September 2024 – hosted by City of Port Lincoln

EPLGA Board meetings follow a structured rotation system, where the 11 member Councils take turns hosting the event. Given the vast distances across the Eyre Peninsula, this can sometimes require Councils to embark on a round trip of up to 10 hours, making it impractical to complete in a single day. To address this, the meetings are designed as "24-hour" events to maximise both productivity and networking.

The event typically kicks off at 12:30pm with a welcome lunch provided by the host Council, followed by various activities such as workshops, site tours, or training sessions. These are tailored to showcase regional projects or innovations relevant to the participating councils. Following the day's formalities, a networking dinner is held in the evening, providing an invaluable opportunity for Mayors and CEOs to strengthen relationships and exchange ideas in a more informal setting.

After staying overnight, participants are treated to an early working breakfast, which serves as a lead-up to the formal Board meeting that starts at 8:30am. The meeting concludes by lunchtime, giving attendees ample time to safely travel back to their respective councils.

The extended format of these meetings offers more than just operational value; the real benefit lies in the enhanced opportunities for collaboration, discussion, and relationship-building among regional leaders. Representatives from key regional bodies such as Regional Development Australia Eyre Peninsula, the Eyre Peninsula Landscapes Board, and the South Australian Coastal Councils Alliance are regular attendees, further enriching the sessions with their insights. Special guests are often invited to contribute, making the meetings a dynamic platform for addressing regional challenges and opportunities.

This unique structure not only supports effective governance but also fosters a stronger sense of regional unity and strategic alignment among the various stakeholders involved.

Showcasing Port Lincoln, the City of Port Lincoln hosted all Councils and guest at a Welcome Lunch at Fumo. Fumo 28 Oyster Bar & Seafood is a boutique restaurant located on the picturesque Port Lincoln foreshore. The restaurant specialises in fresh, local seafood, particularly oysters, and showcases the best of Eyre Peninsula's produce through a seasonal menu. It provides both dine-in and takeaway options, and even offers home delivery via the Orderoo app.

Fumo 28 also features live entertainment, adding to the vibrant dining experience. The menu includes a variety of seafood dishes, small plates, and a hand-picked wine list, with a focus on fresh, locally sourced ingredients. The restaurant is popular for its al fresco dining and intimate indoor setting, making it a great spot to enjoy the views of the foreshore

Michael Patterson, Telstra Regional Manager, spoke at the lunch about Telstra's investment in the Eyre Peninsula Regional Connectivity Plan. Telstra's Regional Connectivity Plan on the Eyre Peninsula is part of a broader national effort to improve telecommunications infrastructure in regional areas. As part of the Federal Government's Regional Connectivity Program (RCP), Telstra is working on several projects aimed at enhancing mobile and broadband services in remote and rural communities. For the Eyre Peninsula, this includes investments in mobile towers and fibre backhaul to improve high-speed broadband and mobile coverage.

Communities like Wirrulla on the Eyre Peninsula will benefit from new macro mobile sites, funded through a mix of federal and state contributions, including the deployment of improved 4G mobile coverage along key stretches like the Eyre Highway. The aim is to support local businesses, tourism, and essential services like health care by providing more reliable mobile and internet services.

Additionally, Telstra is contributing to a broader initiative under the Mobile Black Spot Program, which targets areas with poor mobile reception. Over the next few years, the plan aims to close gaps in connectivity across Eyre Peninsula and other regional areas, helping residents and businesses better participate in the digital economy

Local media was invited to the lunch to meet Mayors and CEOS and continue with positive relationship building.

After lunch a walking tour of Port Lincoln's foreshore project was followed by a visit and presentation to the growing Unihub facility. UniHub Spencer Gulf is a not-for-profit, community-driven tertiary education facility that aims to make higher education more accessible to people in regional South Australia. The hub operates study centres in several locations including Port Pirie, Port Augusta, Kadina, and Port Lincoln, with an outreach service to Roxby Downs. These centres provide students with the technology, space, and support to pursue university degrees without needing to relocate to metropolitan areas.

UniHub partners with major Australian universities such as CQUniversity, Flinders University, and the University of Adelaide to offer a range of degrees that address regional skill shortages in areas like nursing, engineering, business, and education. Students studying through these partners receive additional support, including local tutorials, mentoring, and industry placements to help them succeed academically and professionally. However,

the study centres are also available to students enrolled at any Australian university, providing access to essential resources like high-speed internet, computer labs, and study areas.

The initiative focuses on addressing local workforce needs, fostering a self-reliant and vibrant community by providing pathways to education in the Spencer Gulf region

A visit was undertaken to Boston Bean , not only sample their award winning coffee, but to listen to their journey from home business to thriving small business. Boston Bean Coffee Company, based in Port Lincoln, is a well-known specialty coffee roaster started by Richard and Sue Scott in 2014. The couple, inspired by Melbourne's coffee culture, set out to bring high-quality coffee to the Eyre Peninsula. They roast beans from regions like Ethiopia, Brazil, and Papua New Guinea, ensuring each blend is carefully crafted.

Boston Bean has earned national recognition for its excellence, including a Gold Medal at the 2017 Golden Bean Coffee Roasters Awards for their Ethiopia Yirgacheffe Konga in the Single Origin Espresso category. The company also garnered multiple awards at the Hobart Fine Food Awards and the Australian International Coffee Awards.

Their Port Lincoln café is a community favourite, offering a range of coffee blends, single-origin varieties, and a welcoming atmosphere. Boston Bean also provides wholesale services and ships coffee across Australia via their online platform.



The Networking Dinner was held at the L'Anse French Café. L'Anse French Café is a charming French-inspired café located in Port Lincoln. Founded in 2018 by Marvin and Grace Lattrez, it was originally opened in Tumby Bay before moving to its current location on Liverpool Street in Port Lincoln in 2022. The café offers a variety of French pastries made fresh daily, alongside breakfast, brunch, and lunch options. Popular menu items include pulled pork eggs Benedict and croissants, with a focus on using locally sourced ingredients from South Australia.



Marvin, a former fine dining chef from France, brings his expertise to the café's offerings, ensuring high-quality dishes with a French flair. The café partners with Boston Bean Coffee Company to create a unique coffee blend, adding a local touch to their beverage offerings. With a glass-fronted bakery, customers can watch the intricate process of pastry-making while enjoying the relaxed and stylish atmosphere.

L'Anse has become a favourite dining destination on the Eyre Peninsula, known for its emphasis on fresh, local ingredients and its commitment to supporting regional producers

Dinner guests included Enerven and the Australian Border Force.

ENERVEN™

Enerven is working with RDAEP and EPLGA on an EOI with ARENA for funding for microgrids across Eyre Peninsula. $1 million has already been funded by ARENA on Australia's first microgrid feasibility study in Eyre Peninsula. Enerven is a South Australian company specialising in the design, construction, and maintenance of electrical, telecommunications, and renewable energy infrastructure. As a subsidiary of SA Power Networks, Enerven plays a vital role in building and maintaining energy infrastructure that connects power and communications to communities across the country. The company works on large-scale projects such as solar farms, battery energy storage systems, and microgrids, and also delivers transmission and distribution networks for utilities and industrial clients.

Enerven has been involved in notable projects like SA Water's Zero Cost Energy Future, where they helped install over 500,000 solar panels and energy storage systems across South Australia. This effort earned them the prestigious 2021 Australian Construction Achievement Award. They also collaborate with CEP. Energy to develop commercial and industrial solar and storage solutions, further expanding their influence in renewable energy across Australia.

In addition to their technical expertise, Enerven places a strong emphasis on sustainability, safety, and community involvement, supporting local initiatives and providing employment opportunities, including apprenticeships and graduate programs

Australian BORDER FORCE

The Australian Border Force (ABF) is a law enforcement agency that operates under the Department of Home

Affairs. It was established on 1 July 2015 through the merging of the Australian Customs and Border Protection Service with the immigration detention and compliance functions of the Department of Immigration and Border Protection. ABF is responsible for enforcing customs and immigration laws, securing Australia's borders, and managing the flow of goods and people in and out of the country.

ABF officers are stationed at key locations like international airports, seaports, and land borders across the country, including South Australia. They are tasked with protecting Australia's borders by preventing illegal drugs, weapons, and other contraband from entering the country, while also ensuring lawful immigration and trade practices.

In South Australia, ABF plays a significant role in port operations, particularly in Adelaide, where it monitors shipping activities to prevent smuggling. ABF also works in collaboration with South Australian Police (SAPOL) and other federal agencies, such as the Australian Federal Police (AFP), to tackle issues like human trafficking, drug importation, and the infiltration of supply chains by criminal syndicates.

One of the major South Australian operations involving the ABF was **Operation Eggshell**, which targeted the illicit trafficking of drugs and other contraband through seaports.

In addition to enforcement, ABF has a strong focus on community engagement, working to educate the public about border security issues and ensuring that trade and travel are conducted lawfully and efficiently across the region.

EPLGA Meeting in Kimba 28/29 November 2024



Thursday, 28th November 2024
Venue: Kimba Gateway Hotel
Afternoon Workshops/Training:

1. Media Training – Presented by LGASA.
2. AI Transformation – Delivered by David O'Keefe, Aurora.
3. Community Engagement (IAP2) – Facilitated by Jono Clark.

Dinner: All attendees are invited to dinner at the Kimba Gateway Hotel.

Friday, 29th November 2024
Venue: Kimba Gateway Hotel

EPLGA Board Meeting Agenda Highlights

- *AMP energy will present an update on the Cape Hardy Green Hydrogen Project.*
- Grain Supply Chain Study: Update on background and next steps for discussion.
- EPA Waste to Resources Policy Review: Ongoing meetings with EPA and the Council Waste Consultative Group. A regional response is in development and will be shared for council input by 20th December.

- GISA Funding: EPLGA will apply for funding to establish a Regional Waste Officer position for two years. Submission due 13th December.
- LGA NSW AI Bootcamp: Summary and learnings.
- EYREGov Update: Full access to EYREGov Assistant (integrating ChatGPT4 and Claude 3.5) now available. Instructions provided for mobile installation and voice mode activation.
- Civil Tech II – EPLGA Roads Training: Overview of the training held 20-21 November in Port Lincoln, with 37 registrations.
- Bookeasy Update: Implementation of CBAS monthly reconciliation training to mitigate single-person dependency.

EPLGA Board Meeting, Thursday 27th February, DC Streaky Bay

The Eyre Peninsula Local Government Association (EPLGA) Board gathered on Thursday, the 27th of February 2025, in Streaky Bay to address crucial regional strategic matters and advance motions influencing the future of local communities.

One of the significant achievements of the meeting was the decision to collaborate with the Eyre Peninsula Landscape Board and the Department of Primary Industries and Regions South Australia (PIRSA) on a coordinated plan to manage the invasive starling population. These birds significantly threatened agricultural productivity, and a united regional effort was essential to restrain their impact. The EPLGA Board formally appealed to the State Government to declare starlings a pest species to facilitate stronger eradication measures.

Additionally, the EPLGA supported the transition of Whyalla Steelworks to cleaner steel production, following a substantial $2.4 billion investment by the Federal and State Governments. With the facility playing a crucial role in Australia's national manufacturing capability, the Board emphasised the need for engagement with both government levels to advocate for regional employment, infrastructure investment, and supply chain opportunities for Eyre Peninsula businesses.

The issue of shark attacks also came under consideration, with the Board recognising the concerns raised by coastal communities. They strongly urged the South Australian Government to develop a more comprehensive regional shark mitigation strategy. They called for risk assessments at Eyre Peninsula beaches, enhanced safety measures, and funding on par with other Australian states to ensure public safety.

The EPLGA also voiced its concern over the Remuneration Tribunal's draft determination regarding Local Government CEO salaries, particularly the lack of distinction between metropolitan and regional councils. The Board planned to submit a formal response advocating for the recognition of regional challenges, including the necessity for additional incentives, such as housing and vehicle allowances, to attract and retain skilled CEOs.

Moreover, the Board endorsed a motion from the District Council of Tumby Bay, urging the Local Government Association of South Australia (LGASA) to promote a fair and sustainable funding model for regional jetties. Given that many councils struggle to maintain these state-owned assets, the EPLGA emphasised the need for continuous State Government financial support to alleviate financial pressure on regional ratepayers.

The possibility of electronic participation in council meetings was also discussed, with a motion from the District Council of Wudinna proposing legislative amendments to permit electronic participation and voting. The EPLGA decided to continue evaluating the benefits of increased flexibility for regional councils.

Looking ahead, the EPLGA Board remained steadfast in its commitment to strong advocacy for Eyre Peninsula communities. The next meeting was scheduled for Friday, the 13th of June 2025, in Tumby Bay, where further discussions on regional priorities were set to take place.

88th EPLGA Conference 2025 – Streaky Bay: A Resounding Success



The 2025 EPLGA Conference, hosted in Streaky Bay on 27–28 February, marked the 88th consecutive year of what is recognised as the longest-running local government conference in Australia. This enduring event once again reinforced its value as the premier gathering for mayors, councillors, chief executives, and stakeholders across the Eyre Peninsula.

With over 150 delegates in attendance, the conference provided a vital forum for regional leaders to collaborate, share insights, and chart a course for the future of local government. The theme, *Innovation in Local Government*, guided a dynamic program with keynote addresses, panel sessions, and workshops addressing priority issues for Eyre Peninsula councils.

Key areas of discussion included:

- **Housing:** Practical approaches to tackling regional housing shortages, including modular and prefabricated builds, sustainable materials, and energy-efficient design.
- **Waste Management:** Emerging opportunities in autonomous recycling, biochar production, and circular economy models adapted for regional settings.
- **Technology and Digital Transformation:** Harnessing smart tools and digital platforms to overcome distance and resource limitations, and improve service delivery.
- **Healthcare and Workforce Pressures:** Recognising the challenges of service provision in remote communities and examining new models of regional collaboration.

The program was strongly supported by local businesses, with delegates able to sample Eyre Peninsula's renowned food and hospitality. Feedback from participants was overwhelmingly positive, noting both the quality of discussion and the professional networking opportunities provided.

Mayor Travis Barber, District Council of Streaky Bay, reflected:

"The overwhelmingly positive feedback from attendees speaks to the quality of discussions, the engagement of our speakers, and the incredible local food and hospitality that made this event truly special."

The EPLGA conference continues to be more than an annual meeting—it is an essential part of regional capacity building, equipping councils with innovative strategies and reinforcing the collective strength of local government on the Eyre Peninsula.



EPLGA Conference hosted by DC Streaky Bay

EPLGA Meeting in Tumby Bay 13th June 2025



Thursday June 12th, Half day conference hosted by DC Tumby Bay

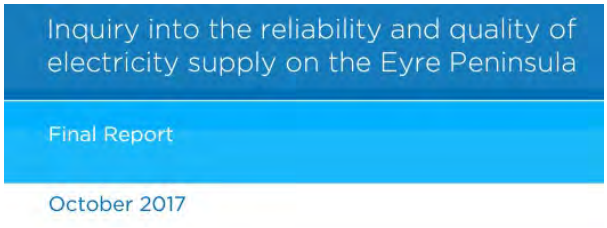
- Coastal issues – erosion of foreshore, masterplanning for solutions and developments regarding the Tumby Bay Jetty
- Colour Tumby – why international artists are queuing up to be involved.
- City of West Torrens – presentation on AI and how West Torrens have trained staff and integrated AI into daily tasks.
- Department of Infrastructure and Transport – Update on Grain Supply Study for Eyre Peninsula – a investigation into existing infrastructure including critical port, road and rail.

Friday morning June 13 2025 – EPLGA Board meeting.

- President's Report
- Regional Strategic Issues
- City of Whyalla Motion – hosting of EPLGA Conference in 2026
- DC Streaky Bay Motion – State Government's response to ongoing drought crisis
- EPLGA to provide accounting support for South Australian Coastal Council Alliance
- Individual Council Reports
- City Country Council Alliance – more than shared services
- Green Industries SA Grant Agreement
- CEO Committee
- Executive Officer General Report
- Finance Report
- EPLGA Business Plan 2026
- Health – Northern Eyre Peninsula Health Alliance (NEPHA)
- Regional Development Australia Eyre Peninsula Inc (RDAEP)
- Eyre Peninsula Landscape Board

Microgrids on Eyre Peninsula

Following the 4 day blackout across Eyre Peninsula in 2016, and an ESCOSA enquiry in 2017, RDAEP were successful in obtaining a $1 million dollar grant for a Microgrid feasibility study headed by ITP renewables and South Australian Power networks.





The feasibility study considered three case studies across Eyre Peninsula, Koonibba, Sceale bay and Kimba.

A further in-depth analysis was conducted for a Konnibba microgrid including a cost/benefit analysis.

All these studies have built a solid foundation for South Australia's first microgrid.

Rob Seymour (previously OPTUS) in his new role with SAPN and Peter Scott met with Enerven COO (energy and telecommunications specialist) Matthew Park to demonstrate support for, and soundness of, the microgrid work done to date. Enverven subsequently gave the go ahead to progress to the EOI stage for a multi million dollar grant from Australian Renewable Energy Agency (ARENA) under the Regional microgrids program.

The Regional Microgrids Program (the Program) seeks to support the development and deployment of renewable energy microgrids across regional Australia that contribute to the Program Outcomes.ARENA has allocated funding across two Streams under the Program, and each Stream has its own Outcomes.

Australian Government
Australian Renewable Energy Agency
ARENA

Eyre Peninsula Digital Local Government Initiative

Council CEOs across the Eyre Peninsula are engaged in ongoing talks with Telstra and Alyve regarding their "Digital Academy for Local Government" program.

Overview

The Digital Academy represents a collaborative effort between Telstra and Alyve to provide councils with comprehensive resources designed to enhance digital capabilities. This always-available platform combines assessment tools, targeted learning modules, practical case studies, and collaborative forums that enable both leadership and staff to effectively plan, implement, and refine digital services.

Strategic Importance

Rural councils increasingly face digital inclusion challenges, outdated technology systems, and growing cybersecurity vulnerabilities. The Academy addresses these issues through a human-centered approach that integrates digital thinking into everyday operations rather than viewing technology as merely periodic investments.

Implementation Framework

The program follows a structured six-phase approach:

1. **Assessment** – Initial diagnostic evaluation benchmarking current capabilities in data management, security practices, AI readiness, and privacy compliance
2. **Strategy Development** – Collaborative creation of a technical roadmap aligned with council objectives
3. **Early Adoption** – Implementation of targeted pilot projects to validate concepts and deliver immediate benefits
4. **Expansion** – Broader implementation of successful initiatives with comprehensive change management
5. **Cultural Integration** – Development of ethical frameworks, governance structures, and leadership capacity for sustainable practices
6. **Ongoing Support** – Continuous access to Academy resources for regular evaluation, knowledge sharing, and peer collaboration

Key Components

- Customised learning pathways for different roles (executives, coordinators, elected officials)
- Digital maturity tracking with comparative analysis against similar councils
- Resource library offering practical frameworks and expert guidance
- Collaborative network for sharing implementation experiences

Advantages for EPLGA Members

- Specific recommendations to reduce operational costs while improving service quality
- Enhanced data-driven decision processes and stronger funding proposals
- Opportunities for shared digital infrastructure supporting broader regional collaboration
- Clear progress indicators for reporting to elected officials and community stakeholders

Partnership Credentials

Telstra maintains relationships with all 537 Australian councils and funds the national Digital Inclusion Index, while Alyve specialises in integrating strategy, people, and technology solutions.

Together, they provide the necessary scale, regional expertise, and independent guidance to deliver a consistent and forward-looking program for local government.

Proposed Actions

1. Indicate interest to Telstra/Alyve to arrange diagnostic assessments for participating councils
2. Select appropriate representatives (CEOs or digital specialists) for strategy workshops
3. Select initial demonstration projects (such as AI-enhanced customer service or IoT-based asset monitoring) to demonstrate value to the broader SA Regional Organisation of Councils

Country-City Partnership to Address Professional Staff Shortages

Comprehensive Collaborative Solution on the Horizon

The Eyre Peninsula Local Government Association (EPLGA) is progressing an innovative council-led initiative to address the chronic shortage of specialist professional staff across our region, including Environmental Health Officers (EHOs), Building Surveyors, Planners and Landscape Architects.

After extensive groundwork since 2021, including detailed business cases and legal frameworks, we're now moving forward with a practical, phased approach to ensure our communities receive essential regulatory and planning services. We are pleased to report that discussions are well underway with three metropolitan councils who have committed to working together on this important initiative.

The Collaborative Model

The initiative will establish formal partnerships between Eyre Peninsula councils and three metropolitan council partners through a Memorandum of Understanding. This collaborative approach will enable metropolitan professional staff to provide regular support to our region through:

1. **Initial Pilot Visits**: Metropolitan specialists (EHOs, Building Surveyors, Planners and Landscape Architects) will make scheduled visits to Eyre Peninsula councils on a rotating basis, providing immediate relief for critical services and regulatory functions.
2. **Staff Exchange Programme**: Building on the pilot's success, we'll establish longer secondments (1-2 months) for metropolitan officers to work in our region, with opportunities for our staff to gain valuable experience at the metro councils.
3. **Long-Term Partnership**: Eventually, this will evolve into an ongoing shared service arrangement across all professional disciplines, creating a sustainable model for regional service delivery.

Benefits for Our Communities

This comprehensive collaboration will deliver numerous benefits:

- **Improved regulatory and planning services** through regular on-the-ground professional presence
- **Enhanced public health oversight** with consistent EHO coverage across the region
- **Streamlined building approval processes** with qualified Building Surveyors available to all councils
- **Better strategic and statutory planning outcomes** through access to experienced Planners
- **High-quality public spaces** guided by professional Landscape Architects
- **Cost-effective solution** compared to each council trying to recruit independently
- **Knowledge transfer** between metropolitan and regional staff
- **Greater resilience** against staff turnover and service disruptions

- **Professional development opportunities** for all councils involved

Alignment with Sector Priorities

The initiative aligns perfectly with the LGA SA Draft Strategic Plan 2025-2029, particularly:

- **Pillar 2: Magnify Member Value** - Creating shared services that reduce administrative burdens
- **Pillar 3: Build Capacity and Leadership** - Developing talent pipelines for critical roles, especially in regional areas

Next Steps

The EPLGA CEO Committee continues on developing operational details including:

1. Formalising agreements with our three metropolitan partner councils
2. Completing the comprehensive Memorandum of Understanding
3. Implementing the first pilot visits within 3-4 months
4. Regular monitoring and reporting on outcomes
5. Developing a tailored approach for each professional discipline

This council-led approach demonstrates our region's commitment to innovative problem-solving and collaboration. Together, we're ensuring our communities receive the high-quality professional services they deserve while building a more resilient local government sector across South Australia.

The initiative will help address the specific needs identified in our councils' service requirements, with varying levels of support required across different professional disciplines—from approximately 240 EHO hours per annum in some councils to 385 hours of Building Services support in others.

Eyre Western Plan Regional Plan

The Eyre and Western Regional Plan was a critical long-term strategic planning instrument under the Planning, Development and Infrastructure Act 2016, shaping the region's development over the next 15 to 30 years. The State Government, through the Department for Housing and Urban Development and the State Planning Commission, led this process in close collaboration with local councils, government agencies, industry stakeholders, and communities.
As part of this process, Visioning Workshops were held in Port Lincoln and Ceduna in March 2023, engaging 45 key regional stakeholders. These sessions provided an opportunity to outline priorities, challenges, and future aspirations for the region. The feedback gathered directly influenced the drafting of the Eyre and Western Regional Plan, with public consultation scheduled for early 2025.



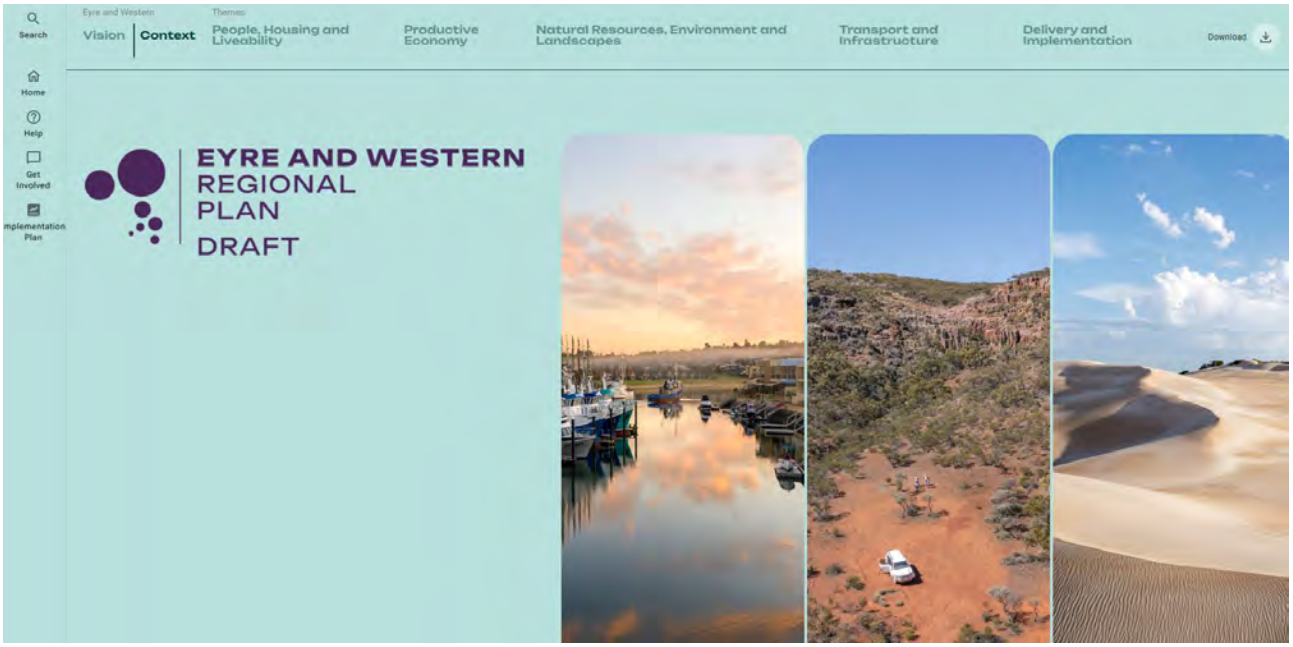
Eyre Western Regional Planning Area

Key Themes Identified

Workshop participants highlighted several priority themes, reflecting the region's unique strengths and opportunities:

- **Innovative and Creative Economy** – Building capacity to become a powerhouse for renewable energy, hydrogen production, and circular economies.

- **Community-Led Energy Independence** – Supporting the transition to self-sufficient, locally produced renewable energy.
- **Advanced Food Bowl and Food Security** – Strengthening sustainable agriculture and aquaculture industries.
- **Population Growth and New Communities** – Attracting new residents and skilled professionals.
- **Expansion of the Space Industry** – Positioning Southern Eyre Peninsula as Australia's space industry hub.
- **Efficient Transport and Connectivity** – Exploring high-speed travel links, including rail and aviation.
- **Education and Skills Development** – Expanding training and education infrastructure across the region.



Eyre Western Regional Plan – download the whole plan or customise to download just the parts you are interested in here: [Digital Regional Plans]

Dean Fisher, Strategic Planner – Planning and Land Use Services, Department of Housing and Urban Development led several presentations to the EPLGA and provided further insights into these priorities and the next steps in the planning process. It was essential that EPLGA and its member councils remained actively involved to ensure that local government voices were reflected in the final plan.
This work represented a significant opportunity for regional leaders to align advocacy, projects, and policies with the State's vision—ensuring that Eyre Peninsula's growth was sustainable, innovative, and locally driven.

EYREGov: Transforming Local Government through AI



EYREGov

Welcome to EYREGov, your friendly AI Assistant for navigating the intricacies of local council laws, by-laws, and meeting procedures in the Eyre Peninsula area of South Australia!

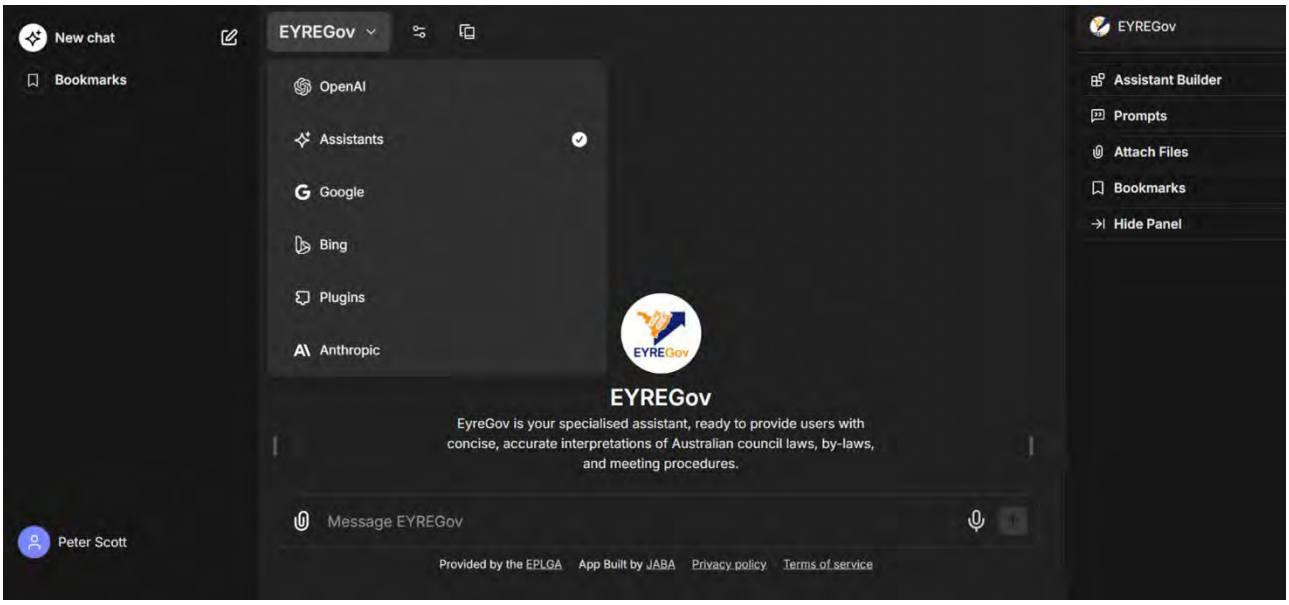
I'm here to provide you with concise and accurate information regarding the relevant council regulations, helping you interpret and understand local government practices. I reference three key documents to guide you:

- **LGA Meeting Procedures** – This document outlines the rules and protocols for conducting council meetings.
- **SA Local Government Act 1999** – This provides the legislative framework for local government operations in South Australia.
- **SA Local Government Regulations 2013** – This contains detailed regulatory requirements relevant to local councils.

Feel free to ask any questions related to these documents, and I'll do my best to assist you!

LAUNCH EYREGOV

EYREGov, is a service exclusively available for EPLGA Member Councils. To ensure smooth access, please use your official council email. For those using non-council emails, please be aware that access is only temporary. Thank you for understanding!



Overwhelmed with AI? – Start with EYREGov!

The **EyreGov** project introduces a web-based chatbot AI using ChatGPT-4, tailored specifically for the 11 councils on Eyre Peninsula. Designed to simplify local government processes, the chatbot is trained in the **South Australian Local Government Act**, **Regulations**, and **council bylaws**. This means it can answer complex queries, generate documents, and assist with various council procedures—without the need for external searches. EyreGov is a powerful tool that helps Mayors, CEOs, and council staff get quick, reliable answers to critical questions. If you need more than the EYREGov assistant – full access to ChatGPT 4.0 is also provided as well as options for other AI models.

How Does EYREGov Work?

EYREGov uses a **Retrieval-Augmented Generation (RAG)** pipeline, a sophisticated method in machine learning that makes the chatbot smarter and more useful by blending two key functions:

1. **Retrieval:** The system retrieves relevant documents (e.g., Acts, Regulations) from its knowledge base when a user poses a question.
2. **Generation:** It then uses that retrieved information to craft accurate, contextually appropriate answers, making sure the response is both relevant and comprehensive.

This method ensures that users receive precise answers, directly referencing the appropriate documents, unlike manual searches, which can be time-consuming.

The Difference Between Manual Document Upload and RAG Systems

Uploading a document using a “paperclip” in other apps is manual allowing you to view or reference files but requiring you to search the document yourself. **RAG systems**, like EYREGov, automatically retrieve information from documents and generate responses dynamically, making it far more efficient and user-friendly.

Customised for Local Government

EYREGov is tailored to the specific needs of local councils and will soon be trained on more than just the Local Government Act. It will incorporate **bylaws**, **policies**, and other procedures to become a one-stop solution for any regulatory or administrative query. This positions EYREGov as a digital advisor, streamlining decision-making and helping councils operate more efficiently.

Why EYREGov is a Game Changer

AI is evolving rapidly, and tools like EYREGov allow councils to take advantage of this technological shift. AI provides instantaneous access to vast amounts of knowledge, making tasks faster and easier to accomplish. Councils can reduce the reliance on external consultants and enhance internal decision-making processes with this tool.

With EYREGov:

1. **Immediate Access to Information:** Get answers to legal, regulatory, and procedural questions in seconds.
2. **Increased Collaboration:** Councils across Eyre Peninsula will have consistent, accurate information, reducing misinterpretation and fostering collaboration.
3. **Improved Service Delivery:** Policy implementation and compliance will become more efficient, ensuring higher quality service for the community.
4. **Future-Proofing Local Government:** Adopting AI like EYREGov will prepare councils for future challenges and make them digital pioneers in the sector.

The Future of AI for Councils

EYREGov is more than just a chatbot—it's a virtual colleague designed to enhance productivity, free up time, and allow local government leaders to focus on strategic, high-level work. Adopting this AI tool will future-proof councils, ensuring they remain agile and innovative in a rapidly changing world.

Eyre Peninsula Grain Export Supply Chain Planning Study

The Eyre Peninsula Grain Export Supply Chain Planning Study is an initiative that will significantly shape the future of grain export infrastructure and freight networks across our region.

About the Project

This planning study, jointly funded by the South Australian Government (75%) and the Eyre Peninsula Local Government Association (25%), aims to i

dentify and deliver an optimal and viable export grain supply chain solution for the Eyre Peninsula. The outcomes will guide investment in both road freight and rail infrastructure, including assessing the potential to reopen the Eyre Peninsula rail network, either fully or partially.

The study will also develop a business case to consider the broader impacts on growers, local communities, and infrastructure, including State and Local Government roads.

Background

Grain exports are the backbone of the Eyre Peninsula's economy, but recent shifts in infrastructure have presented challenges:

- Since the cessation of rail-based grain haulage in 2019, the region has relied solely on road freight, increasing pressure on local road networks and Port Lincoln's infrastructure.
- While new port facilities such as Lucky Bay have emerged, proposals for other direct loading facilities at Cape Hardy and Port Spencer have stalled due to investment challenges.

In 2023, Aurizon and Viterra developed a business case for rail network redevelopment. Their proposal, presented to Australian and South Australian Governments, focuses on increasing rail capacity to Port Lincoln. Our study, while complementary, takes a broader view of infrastructure needs and supply chain optimisation.

Planning Study Focus

The study will:

1. Define an optimal and viable export grain supply chain solution for Eyre Peninsula.
2. Develop a business case aligned with Infrastructure SA requirements to guide future investments.

It will prioritise:

- Grower requirements, including harvest logistics, market access, and commodity-specific challenges.
- Infrastructure impacts, including road and rail networks and future demands.

- Stakeholder engagement to ensure local and industry perspectives shape outcomes.



Key stakeholders include Regional Development Australia Eyre Peninsula (RDAEP), Eyre Peninsula Cooperative Bulk Handling (EPCBH), and HDS Australia, which provides vital freight route data. We are also forming a working group with representation from Councils across the Eyre Peninsula to support the study.

Project Timing

The planning study will conclude in late 2024, with the business case anticipated by late 2025.

Next Steps

The outcomes of this study will have profound implications for our region's economic resilience and sustainability. I encourage you to remain engaged and share this information with your communities. Together, we can ensure that this process delivers benefits for growers, councils, and our broader community.

Environment Protection (Waste to Resources) Policy 2010 Review

The EPA is reviewing the *Environment Protection (Waste to Resources) Policy 2010* (W2R EPP) to modernise South Australia's approach to the regulation of resources and wastes and enable the development of a more circular economy.

The EPLGA livestreamed the EPA's community consultation session in Port Lincoln to all 11 Councils across the Eyre Peninsula. An eight-hour return drive from Ceduna to Port Lincoln makes these sort of events unviable. After the session the EPLGA Waste Consultative Group met to discuss prior to another follow up meeting with the EPA. The EPLGA will lead and share the response from the region with each Council providing there own response as well.

The EPLGA highlighted the critical need for a zoned approach in the Waste to Resources Policy (EPP) document. This zoning principle would recognise the distinct challenges faced by metro, regional, and remote areas, particularly in terms of kerbside requirements and associated costs. Such an approach would enable more tailored support and facilitate more effective grant allocation, especially for our green industries.

A significant concern raised was the financial unviability of waste management in remote areas like the Eyre Peninsula. The costs associated with transporting materials such as e-waste and implementing recycling programmes are substantially higher in these regions, often making any service beyond landfilling economically challenging. This underscores the urgent need for place-based solutions and additional state funding.

We discussed the concept of producer responsibility, where companies would bear end-to-end responsibility for their products, including recycling and disposal costs. This could potentially alleviate some of the financial burden currently placed on councils.

Other key points included the need for more accessible collection points for specific waste types, better infrastructure, and support for processing commercial and industrial waste. We also addressed concerns about waste incineration on private land and the need for clearer regulations and enforcement to mitigate potential environmental impacts.

Moving forward, we are committed to exploring cost-reduction models and seeking increased state support to address funding gaps. We will be making a regional submission to the EPP review and encourage individual councils to submit responses tailored to their specific needs.

Summary of EPLGA feedback

The Eyre Peninsula Local Government Association (EPLGA), representing 11 member councils across Eyre Peninsula, appreciates the opportunity to contribute to the Environment Protection Authority's (EPA) Waste-to-Resources Policy Review.

Eyre Peninsula accounts for 3.2% of South Australia's population and faces unique challenges in waste management. With significant distances to facilities and limited economies of scale, our councils spend approximately 300% more of their budgets on waste management compared to metropolitan councils. For example, while Alexandrina and Prospect Councils allocate 4% and 6% of their budgets respectively to waste management, Port Lincoln and Whyalla spend 12% and 22%. These costs place a heavy burden on Eyre Peninsula ratepayers.

The EPLGA has provided detailed feedback on the proposed policy reforms, focusing on key areas:

1. Zoning and Flexibility

We strongly support a zoning framework that differentiates between metropolitan, regional, and remote areas. Regional and remote councils face high transport costs, limited processing facilities, and logistical hurdles, making metro-standard solutions impractical. Zoning policies must account for these realities to ensure fairness and effectiveness.

2. Recycling and the Three-Bin System

While the three-bin kerbside system is encouraged, high contamination rates and a lack of processing infrastructure in regional areas reduce its viability. Mandating uniform three-bin systems without funding and tailored support is unrealistic. Regional councils need flexible, fit-for-purpose solutions.

3. Funding and Operational Challenges

Grants for capital projects are welcomed, but ongoing operational costs remain underfunded. Long-term support for staffing, maintenance, and improvement initiatives is essential to help rural councils close resource gaps and sustain waste diversion programs.

4. Waste Transport and Processing

Transporting recyclables to Adelaide often costs more than the returns, particularly for bulky items like mattresses. Local or regional waste-to-energy initiatives could help but require stable waste volumes. Policies must address financial and logistical constraints for rural councils.

5. Circular Economy Development

While councils support the circular economy, limited local recycling markets and infrastructure present challenges. Targeted subsidies and procurement incentives are needed to strengthen recycling markets and supply chains in rural areas.

6. Additional Challenges

Councils face pressures from private waste disposal, standardised bin colour requirements, and increased reporting obligations. Expanding responsibilities without resources will further strain capacity.

The EPLGA's submission emphasises the need for tailored, place-based solutions to address regional waste management challenges. We advocate for extended producer responsibility programs and policies that shift some financial burden from local government to producers.

We look forward to collaborating further with the EPA to develop effective, equitable solutions that benefit the Eyre Peninsula and South Australia as a whole. Together, we can advance sustainable waste and resource management practices across the state.

2025-26 Special Local Roads Program – $2.62 million

The projects submitted by councils within the Eyre Peninsula region for the 2025-26 Special Local Roads Program (SLRP) are listed below. This approval marks a significant step forward for infrastructure development across the region, aimed at improving road safety, freight efficiency, and connectivity. The EPLGA Regional Transport Plan is a key element in obtaining funding and satisfying LGTAP requirements for all funding.

Approved Projects

The following projects, recommended by the Local Government Transport Advisory Panel (LGTAP), have been officially approved and are set to proceed:

Eyre Peninsula LGA

Council	Project Title	SLRP Funding	Councils contribution	Total Project Cost
District Council of Franklin Harbour	**Cowell Kimba and Lucky Bay Roads Cowell (ongoing)**	**$960,581**	**$280,218**	**$1,440,799**
District Council of Cleve	**Balumbah/Kinnard Reseal**	**$360,000**	**$180,000**	**$540,000**
Lower Eyre Council	**Bratten Way, Hundred of Cummins, Mitchell and Kiana**	**$1,306,094**	**$655,008**	**$1,961,102**
		$2,626,675	$1,115,226	

Next Steps and Financial Management

With formal approval now granted, councils are encouraged to proceed with the implementation of these projects as per the approved plans. Adherence to project timelines and standards is critical to ensuring maximum benefit from this funding.

The final expenditure of both SLRP funds and council contributions will be monitored, and any underspend will be recovered. Transparency and accurate reporting are essential throughout the project's duration, culminating in financial reconciliation upon completion.

Impact and Regional Benefits

These approved projects will bring long-term benefits to the Eyre Peninsula region, including:

- Enhanced road safety for both local residents and freight operators,
- Improved freight route efficiency, supporting regional economic growth,
- Reduced congestion and better traffic flow, particularly in areas affected by heavy vehicle traffic,

- Strengthened regional connectivity, promoting further investment and tourism.

The combination of heavy vehicle bypasses and road rehabilitation demonstrates a forward-thinking approach to infrastructure, ensuring that the Eyre Peninsula continues to be a critical part of South Australia's economic and transport framework.

Conclusion

Sincere thanks are extended to all councils involved in the preparation and submission of these projects. The formal approval of these road upgrades highlights the importance of regional collaboration and the commitment to improving road networks for the benefit of the entire community.

Moving forward, all councils are encouraged to continue with the same level of coordination and transparency that has been demonstrated throughout the SLRP process. The successful outcomes from this grant round will undoubtedly contribute to the future resilience and prosperity of the Eyre Peninsula region.

On June 13th 2025 in Tumby Bay the EPLGA Board endorsed a cost recovery model for Special Local Roads Program costs association with Transport Planning.

In 2024-25 the EPLGA spent $11,000 with HDS consulting to ensure the compliance of Council applications to the SLRP Guidelines, update the Transport Plan and maintain the Priority Roads list. This is an essential part of a successful funding program. Funding outcomes due to this work are likely to be $2.5 million in 2025. It is proposed that the $11,000 cost be charged back to the 3 Councils successful in obtaining funding – with the split proportional to the funding obtained. This will be similar to the online booking system provided by EPLGA, where costs are born by participating Councils only.

To date, the EPGLA has funded the yearly SLRP/Transport Plan updates from general revenue.

Roads and Works Conference



Several EP Councils attended the 2024 LGA Roads and Works Conference in Hahndorf, the premier event of the year for council professionals dedicated to improving roads.

The LGA Roads and Works Conference was more than just a gathering. It was a time to come together and share passion, experience, and knowledge. It celebrated the tireless work of maintaining roads and keeping them safe for our communities.

Attendees connected with industry experts, learned about the latest advancements, and joined interactive workshops to enhance their skills.

The event was hosted by the Mount Barker District Council and took place from Wednesday, 28 August to Friday, 30 August 2024, at the Adelaide Hills Convention Centre in Hahndorf.

This key networking and professional development event brought together CEOs, senior council engineers, works managers and staff, Mayors, and Elected Members from all 68 metropolitan and regional councils.

Presentations from those speakers who have consented to sharing them are linked below:

Dr Lila Landowski

The neuroscience of the two big challenges we face in the workplace

Felicity Furey

Engineering the Unexpected

Carmine D'Amico

Delivering Low Carbon Roads and Footpaths

Russell Troup

Department for Infrastructure and Transport Update

Damien Edwards – HIWAY subsequently agreed to present at the EPLGA Roads Training in Port Lincoln, November 2024

Pavement Builds on the 4Rs - Reduce, Reuse, Recycle for Resilience

Chris Lawry and Phil Burton

The Challenges and Opportunities of Rapid Community Growth

Stephen Yarwood

Understanding the Future: Navigating Tomorrow's Infrastructure and Communities



Ian Lambon, Territory sales manager Cavpower, has agreed to provide advanced patrol grading training to EP Field staff at November's EPLGA Roads Training

EPLGA Roads Training (CivilTech)

CIVILTECH II – Roads training for Works Managers, Supervisors and Field Staff
(co-funded by LGASA Regional Capacity Building Program)

Date: Wednesday 20th - Thursday 21st November 2024
Venue: Hilton Motel, Port Lincoln
Networking Dinner: Hotel Boston 6pm Wednesday 20th November 2024
The event drew participation from 37 local government representatives across nine Eyre Peninsula Council areas, marking a slight increase in attendance compared to last year's inaugural session. Attendees included a diverse range of roles, such as administrators, plant operators, team leaders, supervisors, engineers, and managers.

The two-day event was structured to deliver comprehensive training in both theoretical and practical aspects of road management and maintenance. On Day 1, all participants engaged in classroom sessions covering essential topics like road management fundamentals, drainage design, GIS software application for patrol grading, pavement structures, material recycling, and stabilisation works.

Day 2 offered a split program to tailor the experience according to specific roles. Field-based staff participated in machinery-focused sessions with a hands-on component, while managers and supervisors attended interactive workshops to explore proactive asset maintenance strategies for road-related assets. The day concluded with an informal discussion addressing the implementation of the nationally harmonised framework for work zone traffic management training, as well as dialogue on equipment and road construction approaches.

Despite initial concerns about the relevance of content for the varied roles present, feedback indicated that participants found the sessions highly pertinent and beneficial. The event also successfully facilitated networking and engagement among Council staff.

We extend our gratitude to Damian Windsor (DC Tumby Bay), Rod Ellis (Tonkin Consulting), Dean Nobbs (DIT Drainage Consultant), Damian Edwards and Troy Carrigan (Hiway), and Dan Bennet (Cavpower) for their invaluable contributions to the program's success.

Day 1: Road Maintenance, Drainage Design, and Material Recycling
7:00 AM:

- Beach Bakery on King Street opens for breakfast.

8:00 AM - 10:00 AM: Session 1 – Road Management Fundamentals
Facilitator: Rod Ellis, Tonkin

- Service Levels for unsealed roads and remembering why we build and maintain them
- Tips and Tricks on patrol grading and resheeting - group session
- When a road is due for resealing what should we consider before getting the seal contractor is on site
- Proactive Maintenance – what is the journey to shift from reactive to proactive maintenance and why consider it.
- Field mobile tools for systemising works management for field operations

10:00 AM - 10:30 AM:

- Morning Tea Break.

10:30 AM - 11:30 AM: Session 2 – Drainage Design

Facilitator: Dean Nobbs, Drainage Contractor, Technical Services, Transport Strategy and Planning Divisions.

- Principles of effective drainage design for road infrastructure.
- Techniques for managing surface water and preventing road damage.
- Practical session on designing drainage systems for unsealed and sealed roads.

11:30 AM - 1:00 PM: Session 3 – Using GIS Software to record and report on patrol grading

Facilitator: Rod Ellis, Tonkin – using the Goyder Regional Council trials in 2024/25 grading season

- Information that grader operators can gathered and why.
- What field tools are used to store data and its ease of use
- Reporting and understanding efficiency in grading tasks.
- Integrating data into Asset system
- Other information on defects that can be managed and scheduled for repair
- Application to EPLGA Councils.

1:00 PM - 1:45 PM:

- Lunch.

Session 4 – Pavement structure fundamentals **1:45 -3.00**

- Pavement structure and subgrade – addressing deficiency unseal and seal 1 hour
- Granular material understand them and don't through away reuse
- Why subgrade is important
- Proof rolling – treatment options – equipment
- DCP testing – practical – what it means garden bed clay recording – estimate CBR

Panel – Session Q&A 45min

3:45 PM - 4:00 PM:

- Afternoon Break.

4:00 PM - 5:30 PM: Session 5 – Recycling Road Materials and Stabilisers

- Facilitator: Troy Carrigan, HIWAY.
- Sustainable road construction practices through material recycling and stabilisers.
- Case studies on improving road durability using recycled materials.

- Practical demonstration on application techniques.

6:00 PM:

- Networking Dinner at Hotel Boston.

Day 2: Specialised Streams for Works Managers and Field Staff

7:00 AM:

- Beach Bakery on King Street opens for breakfast.

8:00 AM - 9:00 AM: Joint Session – Cav Power Classroom session

9am - Steam 2- Cavpower practical session at Airport - Field staff

Stream 1 – Works Managers and Supervisors stay for program below

9:00 AM – 10 am - Overview of Road and Facility Asset Management

Facilitator Rod Ellis Tonkin

- Introduction to asset management principles for roads and facilities.
- Importance of maintaining infrastructure to extend lifecycle and reduce costs.
- Discussion on barriers and opportunities to systemise works management to help drive effective asset management

10:00 AM - 10:30 AM: Smoko Break.

10:30 AM - 11:15 AM: Stream 1 – Road Proactive Maintenance (Works Managers and Supervisors) Principles

Facilitator Rod Ellis Tonkin

- The role of inspections
- Logging defects and actions
- Prioritising and risk
- Scheduling work
- Completing work and closeout

11.15 PM 1 PM: Stream 1 – Workshop fit for purpose road management solution for EPLGA (Works Managers and Supervisors) Part 1

Workshop to establish to basis of a system framework to suit budgets and resources for road management

- **.1:00 PM - 1:45 PM:**
- Lunch.

1:45 PM - 3:15 PM: Stream 1 – Continued Asset Management (Works Managers)

Stream 1 – Workshop fit for purpose road management solution for EPLGA (Works Managers and Supervisors) Part 2

- Continue Workshop to establish the basis of a system framework to suit budgets and resources for road management
- .Close of Training.

EPLGA Monthly Waste to Resources Newsletter

(part funded by the LGASA Regional Capacity Building Grant)

Each month the EPLGA collates waste to resources news from Eyre Peninsula, South Australia and Australia into an easy to read newsletter with hyperlinks. This is one of the recommendations of the Waste to Resources Committee – increasing awareness and knowledge of waste to resources issues.

Publications | EPLGA







Online booking of Council Campsites – a service provision by the EPLGA

The EPLGA provides an online portal for guests and boaties to book and pay for campsites and boat ramps using credit cards. Each month the payments are reconciled, sorted, deposited into Councils bank accounts and a corresponding recipient created tax invoice emailed. There has been a significant growth comparing 2022-23 and 2023-24:

Bookings:	**Visitors:**	**Nights stayed:**
2022-23: 14,000	2022-23: 35,000	2022-23: 29,000
2023-24: 23,035	2023-24: 55,231	2023-24: 48,485
% Increase: 64.5%	**% Increase:** 57.8%	**% Increase:** 67.2%



In 2021, a significant challenge emerged on the Eyre Peninsula: campgrounds started to suffer from over-visitation, leading to negative environmental impacts. In response, the Eyes on Eyre Online Camping Project, a comprehensive and sustainable approach to campground management, was born. This initiative was made possible through a collaborative partnership between RDAEP, Landscapes SA, local councils, and the Eyre Peninsula Local Government Association.

The main aim of the project was to upgrade the camping grounds to a minimum and consistent quality standard of facilities and signage, while also tackling the environmental issues at each location. We wanted to create better infrastructure to cater to drive visitors and increase their length of stay within the region. By leveraging technology, we aimed to establish WiFi nodes and create an online booking system, inspired by the success of other camping grounds, particularly those in National Parks. Our online system served not just as a booking platform but also as an

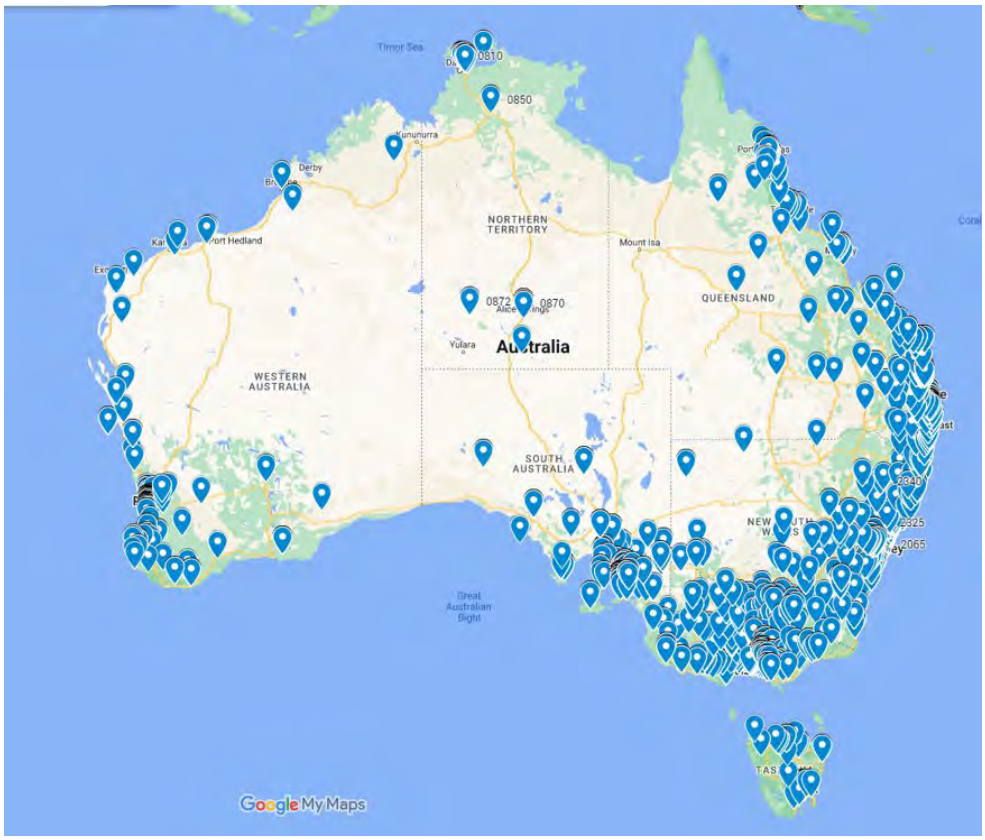
educational tool, fostering respect for the environment, promoting good camping practices, and sharing seasonal highlights.

In 2022, RDAEP utilised a $500,000 grant from the Department of Environment and Water to support infrastructure upgrades to improve campground management on the Eyre Peninsula and fund an online booking system now managed by the EPLGA.

During 2022, in partnership with Landscapes SA and Councils, RDAEP delivered remarkable results with several Councils coming on-board with the booking system in conjunction with campsite upgrades and clear, consistent signage. The platform for online bookings is promoted via www.eyrepeninsula.com.

Some of the notable outcomes include:

1. Consistent booking process for a better visitor experience.
2. Increased length of stay from visitors traveling both within and outside of the state.
3. Effective use of digital technology and cashless payments.
4. Creation of value-adding opportunities for new service businesses.
5. Better protection for Eyre Peninsula's unique environment through the establishment of capacity limits and zoning for campgrounds.
6. A replicable camping node model that delivers best practice for councils and regional stakeholders.
7. Successful adoption of an online booking system, mirroring the success of other campgrounds in National Parks.



Campers come from postcodes all over Australia (and the world!). RDAEP promotes online booking across Australia, high-value visitors have the confidence, and the knowledge, to travel to Eyre Peninsula. Google map link click here.

Visitor Feedback

Feedback from visitors and the community has been overwhelmingly positive. They appreciate the ability to plan and book in advance, as well as the improved management of campgrounds. One camper from the Gold Coast even adjusted their travel plans to spend three weeks in the region after using the online system.

The project caught the attention of the media and was featured in several articles such as

Eyre Peninsula campsite bookings go online – Landscape SA,

Camping changes to protect environment – Eyre Peninsula Advocate

Point gibbon campground invites travellers to explore Eyre Peninsula



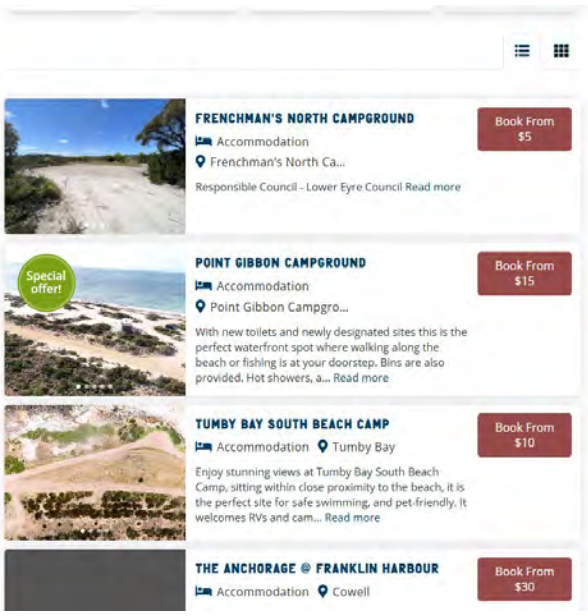
Watch on Youtube

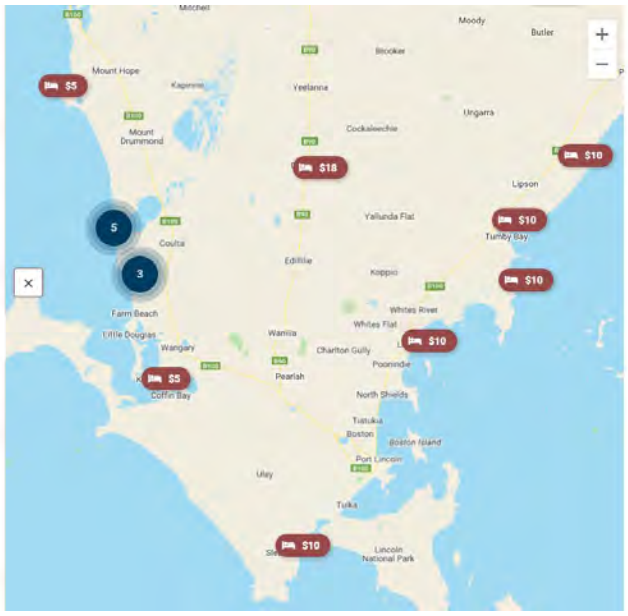
The Eyes on Eyre project has proven to be an enormous success. The council-managed campgrounds have reported improvements in environmental health and visitor satisfaction. Travellers, particularly those from interstate, are staying longer and exploring more of the Eyre Peninsula. The online system has improved visitor behaviour and minimised environmental impacts. We are proud of our progress, and are excited about the prospects of expanding this program to additional campgrounds. We thank all our stakeholders for their unwavering support and look forward to another fruitful year ahead.

The EPLGA online booking system for member councils collected and returned $760,000 to member councils in 2024/25. The system was part of a funding package from DEW through EP Landscape Board and RDA Eyre Peninsula as part of Eyes on Eyre.

The system allows councils to simply upload pictues of RV Parks, campsites and boat ramps to the same software used by National Parks for a seamless customer experience. Working together saves licence fees and councils support each other with a knowledge base.

The online map of Eyre Peninsula with assests clearly labeled and priced means customers can plan their trip across EP in stages easily and in advance knowing their spot is reserved.





Snapshot from EPLGA online booking system

Case study – Boat ramps



Coffin Bay changed to a fee structure for Rec users in 2023

In 2023 Lower Eyre Council moved to fee structure for recreational users (commercial users already were charged a fee). The process involved uploading pictures and fee structure online and installing signage with QR codes to the online payment site.

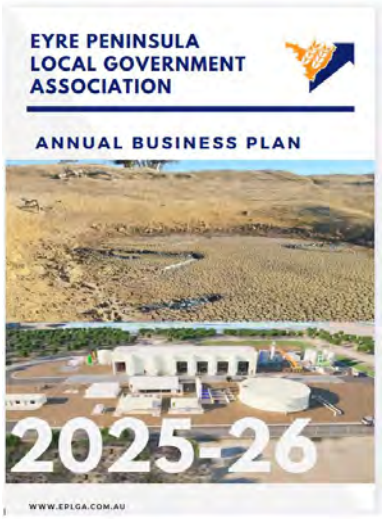
Users are directed to the EPLGA booking site to enter name, registration details and payment by credit card. Reports are easily available to staff on their mobile device to check who has a valid permit on any given day, no need for any paper of old-fashioned slips on the dashboard and no expensive equipment needs to be installed on site - just a sign with a QR Code.

The system provides Lower Eyre Council with reports allowing trends and visitor numbers to be mapped over the year helping programming of budgeting of maintenance services.

Use Type	Non-Concession	Concession
Recreational Use		
Yearly	$100.00	$80.00
Monthly	$55.00	$44.00
Weekly	$28.00	$22.00
Daily	$7.00	$5.60
Commercial		
Yearly - 1 Boat	$500.00	N/A
Yearly - Per Additional Boat	$160.00	N/A

*N.B. The concession rate is calculated at 80% of the non-concession rate.

Eyre Peninsula LGA Annual Business Plan 2025-26



As a regional subsidiary under the Local Government Act 1999, the Eyre Peninsula Local Government Association is required to have a Business Plan and Budget each financial year. Under Clause 24 of Schedule 2, the Business Plan continues in force for the period specified in the plan or until a new Plan is adopted. It must be reviewed annually. This draft is a result of a review undertaken by the Executive Officer.

The Association is a separate legal entity that operates in accordance with a Charter agreed by all 11 Constituent Councils. Our purpose is set out in clause 3 of the Charter and can be summarised as:

1. Working with the South Australian Local Government Association (LGASA) to achieve its
objectives.
2. Acting as a forum for the Eyre Peninsula Councils to consider matters of common interest.
3. A structure for the Eyre Peninsula Councils to work together.
4. Working with other levels of government for the benefit of the Region.
5. Seeking to ensure the wellbeing of the Region and making best use of the Region's resources.

This EPLGA Business Plan has been developed by the EPLGA Board to guide its activities and priority actions, The structure of the Business Plan builds from PURPOSE to consideration of KEY INFLUENCES on the Association's activities, the STRATEGIC PLAN to be followed, to our OBJECTIVES grouped under three THEMES which will be achieved through progressing our 12 PRIORITY ACTIONS. This draft Business Plan reflects the Strategic Plan.

The EPLGA Purpose is to:

- Provide a forum for Constituent Councils to consider and respond to matters of common interest (including through advocacy).
- Provide a structure for Constituent Councils to work together to:
    - develop and/or contribute to the development, updating, and implementation of Regional Plans that address key regional issues; and
    - assist operational efficiency and effectiveness.
    - Build and maintain positive relationships with the other levels of government to ensure our regional views are heard; and
- Our communities have fit for purpose infrastructure and access to services they require.
- The ongoing health of our local and regional economies; and
- we can access 'region only' programs.

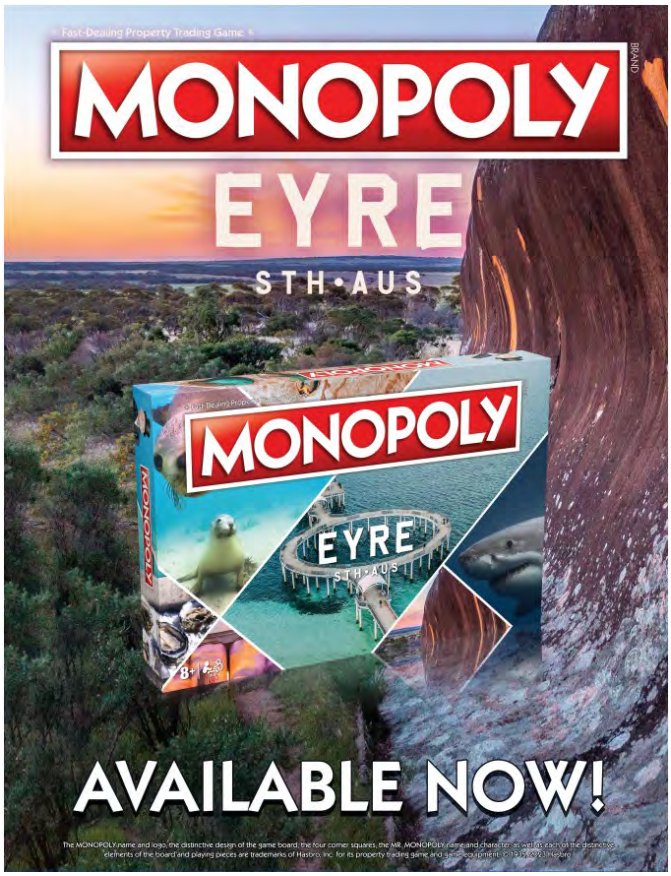
PREAMBLE – Annual Business Plan.

When determining matters to address, the EPLGA Board will apply the following 6-point test:

1. What benefits can be achieved by EPLGA addressing this matter rather than Councils individually? Are there disadvantages?
2. How well does taking on this matter align with our current Purpose?
3. What type and level of responsibility does LG have for the matter?
4. What role/s might a member Council and/or the EPLGA have in relation to the matter?
5. What do we know/not know about the matter? What does success look like? How likely is that to be achieved? Consider a (low cost) scoping paper if we need to know more before committing.
6. What are the implications of deciding to address the matter or not?

Download EPLGA Business Plan 2025-26

Eyre Peninsula Monopoly Boards





SECOND PRINT RUN ORDERED AS THE EP MONOPOLY BOARDGAME PROVES POPULAR

The Eyre Peninsula edition of the Monopoly board game has proved popular with locals and visitors with Visitor Information Centres across Eyre Peninsula selling out! A second print run has been ordered, just four weeks since the board game hit the shelves. EPLGA was proud to sponsor the Graphic Design elements of the project. EPLGA still have stock available that are stored at the City of Port Lincoln Depot.

REPORT OF ACTIVITIES

EPLGA's core activities have always included lobbying to State and Federal Government about legislation and policy changes that may have an impact on our region. This year ongoing concerns and/or participation have been with the following matters:

SUMMARY OF OTHER ACTIVITIES

- Natural Resources Management – joint partnership planning, delivery of services.
- Regional Recognition/Lobbying – ongoing on various matters as they arise.
- Emergency Management – regional planning and Council planning, followed by implementation.
- Planning, Development and Infrastructure Act Implementation.
- Coastal Access issues, development of a Coastal Alliance – state-wide.
- Various roads and waste issues – regional road strategy review.
- Regional Capacity Funding – General funding.
- Marine Infrastructure Planning – DIT, jetty leases, etc.
- SAROC – meetings and regional Executive Officers' meetings.
- Energy planning – resulting from blackouts – renewables, transmission upgrade consultation, hydrogen trial plant, etc.
- Regional planning –RDAEP, EP Landscape Board, DIT, etc.
- Financial assistance and supplementary road funding – ongoing issues of South Australia's injustice.
- Health – local sub-regional issues, public health planning, doctors shortages etc.
- Roadside Native Vegetation – regional planning and management issues.
- Tourism – RDAEP and Landscape Board on Eyes on Eyre project.
- Transport Plan and SLRP prioritisation and funding applications.
- Joint submissions with RDAEP on various issues.

PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE Plan 2020 – 24

The Council Mayors and Chief Executive Officers of the EPLGA have contributed to the development of the EPLGA Corporate Plan. It was clear from responses to our 2015 survey that the member Councils placed great importance on the following:

- *advocacy (and representation) – the EPLGA being the principal regional advocate for Local Government in the region;*
- *governance – continuing to ensure that our business is conducted in accordance with the law and proper standards;*
- *member services – the EPLGA to continue to provide member support services as they are needed; and*
- *outreach services – connecting Councils with desirable services offered by the LGA of SA.*

To avoid confusion between the Business Plan prepared by respective Councils, the EPLGA uses the term 'Management Plan or Corporate Plan'. The Management Plan is for the period 2020-2024 and reviewed annually, incorporating an updated annual work plan and budget for the current year. It also includes the current strategic directions of the EPLGA for that period. Each year through the Annual Business Plan process the Corporate Plan Strategies and Actions are refined to those still outstanding or ongoing strategies and actions.

MANAGEMENT PLAN PERFORMANCE

Goal Area 1.1 Advocacy and Representation

Core Activities

1.1.1 Represent and strengthen the common values of members
1.1.2 Represent members and regional objectives in engagement and liaison with key stakeholder agencies – e.g., LGA, DIT, PIRSA, AGP Plus
1.1.3 Provide a lobbying platform to promote the interests and issues of member Councils to other levels of government

Advocacy and representation are demonstrated through lobbying other levels of government, which occurs as and when needed and often through the SAROC, LGA Board and in collaboration with the other regional organisations. Matters requiring lobbying this financial year included:

- ***Regional Strategic Plan***
- ***Local Government Transport Advisory Panel - Special Local Roads Funding***
- ***Community Advisory Board – South Australian Power Networks***
- ***Public Lighting Working Group***

Strategic Actions

1.1.4 Develop effective working relationships between the EPLGA and member Councils and external stakeholder agencies and organisations
1.1.5 Develop key EPLGA messages to demonstrate maximum alignment to the State Strategic Plan and Economic Priorities, in particular economic reform and jobs, climate change and renewable energy
1.1.6 Develop the understanding of, and commitment to, mutuality of interests to optimise benefit for member Councils across the region from advocacy and partnerships
1.1.7 Lead the completion of the Economic Development Strategy and Regional Strategic Plan and identify and lead the development of regional strategic responses to key issues as and when required

Goal Area 1.2 Governance

Core Activities

1.2.1 Comply with legislative requirements
1.2.2 Identify and pursue the resourcing needs of members
1.2.3 Manage EPLGA financial and other resources for maximum member benefit based on the principle that recurrent operational expenses must be funded by recurrent operational revenue

Comments:
Compliance met.

Strategic Actions

1.2.4 Investigate and identify options to improve local government and regional governance, including alternative governance models, strategic planning, and land use planning for the region
1.2.5 Assist member Councils in meeting legislative compliance
1.2.6 Develop and manage formal alliance and partnership arrangements with partner agencies and entities– e.g. RDAEP and EP Landscape Board.
1.2.7 Pursue collaborative initiatives with partner agencies – e.g. joint submissions on strategic issues with RDAEP and EP Landscape Board.

Comments:
Shared Services for building services and environmental health are continuing and expected to be implemented in 2024. The other regional organisations are encouraged to work closely with member Councils and to investigate opportunities for region wide projects to maximise procurement benefits, etc.

Goal Area 1.3 Member Services

Core Activities

1.3.1 Maintain the cycle of quarterly meetings to enable collective decision-making and enhance member networking
1.3.2 Maintain and support members with the coordination of the annual conference
1.3.3 Identify resourcing gaps and needs, and pursue resolutions to key issues in liaison with members
1.3.4 Facilitate initiatives to attract funding and investment
1.3.5 Provide advisory and support services to Elected Members
1.3.6 Coordinate strategic meetings and presentations on key issues; including the provision of key speakers to provide information, contact and support services
1.3.7 Coordinate delivery of Council-supported training and development initiatives in the region

Comments:
All core activities are being met at a regional level which brings considerable savings to individual Councils.

Strategic Actions

1.3.8 Develop value-added services for member Councils, based on collective or regional value and cost-benefit
1.3.9 Facilitate and promote the development of shared procurement initiatives
1.3.10 Facilitate the development of a regional transport strategy, including the identification of road priorities and road funding proposals
1.3.11 Establish and facilitate specialised interest groups, such as Council works managers and compliance staff
1.3.12 Maintain communications with member Councils and the regional community through media releases, website, newsletter and formal means of communication
1.3.13 Establish an annual business (work) plan for the Executive Officer to manage and report against

Comments:
Regional networking amongst Councils has increased with the Councils hosting the EPLGA Board meeting also putting on a Council Showcase and networking dinner.
RDAEP and the EPNRM Board have, over the last 12 months, worked with the EPLGA and member Councils to add value to regional projects like Eyes on Eyre, where all parties benefit.

EPLGA COMMITTEE REPORTS

All Committee minutes are on the EPLGA website for viewing via the following link: - http://eplga.com.au/

USE OF FINANCIAL RESOURCES

The following audited statement reflects another year of prudent financial management and strong fiscal performance.

Eyre Peninsula Local Government Association
ABN 90 992 364 300
For the year ended 30 June 2025

Prepared by Complete Business & Accounting Services

Contents

3 Certification of Financial Statements

4 Statement of Comprehensive Income

5 Statement of Financial Position

6 Statement of Changes in Equity

7 Statement of Cash Flows

8 Notes to and Forming Part of the Financial Statements

26 Certification of Auditor Independence

38 Independent Audit Report

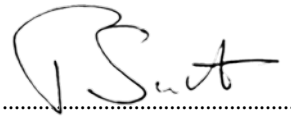
Certification of Financial Statements

Eyre Peninsula Local Government Association
For the year ended 30 June 2025

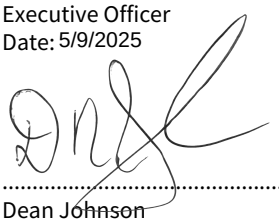
We have been authorised by Eyre Peninsula Local Government Association to certify the financial statements in their final form.

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 Eyre Peninsula Local Government Association's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- Internal controls implemented by the Eyre Peninsula Local Government Association provide a reasonable assurance that the financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Eyre Peninsula Local Government Association's accounting and other records



.....
Peter Scott
Executive Officer
Date: 5/9/2025



.....
Dean Johnson
President
Date: 5/9/2025

Statement of Comprehensive Income

Eyre Peninsula Local Government Association
For the year ended 30 June 2025

	NOTES	2025 ($)	2024 ($)
Income			
Grants, subsidies & contributions - Operating	2	40,000	49,626
Membership income	2	242,068	229,863
Project Income	2	19,100	22,182
Investment Income	2	20,932	18,109
Camp Booking Income	2	650,631	520,973
Other Income	2	26,591	982
Total Income		**999,322**	**841,735**
Expenditure			
Depreciation, amortisation & other expenses	3	490	816
Employee Costs	3	184,741	178,736
Materials, contracts & other expenses	3	145,782	137,353
Camp Booking expenses	3	643,464	512,743
Project Expenditure	3	77,389	55,183
Total Expenditure		**1,051,865**	**884,831**
Operating Surplus/(Deficit)		**(52,543)**	**(43,096)**
Total Comprehensive Income		**(52,543)**	**(43,096)**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached notes

Statement of Financial Position

Eyre Peninsula Local Government Association
As at 30 June 2025

	NOTES	2025 ($)	2024 ($)
Assets			
Current Assets			
Cash and Cash Equivalents	4	528,557	579,334
Trade and Other Receivables	4	-	1,299
Inventories	4	4,471	8,283
Other Current Assets	4	3,052	4,103
Total Current Assets		**536,081**	**593,019**
Non-Current Assets			
Infrastructure, Property, Plant & Equipment	5	734	1,224
Total Non-Current Assets		**734**	**1,224**
Total Assets		**536,815**	**594,243**
Liabilities			
Current Liabilities			
Bank Overdraft/Credit Card	6	3,064	2,595
Trade and Other Payables	6	39,462	68,947
Employee Entitlements	6	2,173	-
Provisions	6	14,599	15,832
Other Current Liabilities	6	89,166	69,423
Total Current Liabilities		**148,464**	**156,797**
Non-Current Liabilities			
Provisions	6	9,872	6,423
Total Non-Current Liabilities		**9,872**	**6,423**
Total Liabilities		**158,335**	**163,220**
Net Assets		**378,480**	**431,023**
EQUITY			
Accumulated Surplus		378,480	431,023
Total EQUITY		**378,480**	**431,023**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached notes.

Statement of Changes in Equity

Eyre Peninsula Local Government Association
For the year ended 30 June 2025

	2025 ($)	2024 ($)
Equity		
Opening Balance	431,023	474,119
Increases		
Net Surplus/(Deficit) for the Year	(52,543)	(43,096)
Total Increases	**(52,543)**	**(43,096)**
Total Equity	**378,480**	**431,023**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached notes

Statement of Cash Flows

Eyre Peninsula Local Government Association
For the year ended 30 June 2025

	2025	2024
Operating Activities		
Receipts		
Grants utilised for Operating Purposes	44,000	69,300
Receipts from customers	1,025,906	926,419
Interest received	20,932	18,109
Cash receipts from other operating activities	1,711	-
Total Receipts	**1,092,549**	**1,013,828**
Payments		
Employee Costs	(180,137)	(181,929)
Finance costs	(74)	(135)
Materials, Contracts & Other Expenses	(935,590)	(834,184)
GST & PAYG	(27,543)	4,421
Total Payments	**(1,143,344)**	**(1,011,827)**
Net Cash Flows from Operating Activities	**(50,796)**	**2,001**
Investing Activities		
Payments		
Loans to related parties	19	(19)
Total Payments	**19**	**(19)**
Net Cash Flows from Investing Activities	**19**	**(19)**
Net Cash Flows	**(50,776)**	**1,981**
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	579,334	577,352
Net change in cash for period	(50,776)	1,981
Cash and cash equivalents at end of period	528,557	579,334

Notes to and Forming Part of the Financial Statements

Eyre Peninsula Local Government Association
For the year ended 30 June 2025

1. NOTE 1 - Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below.

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

1. Basis of Preparation

This general purpose financial report has been prepared 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.*

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

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

1.2 The Local Government Reporting Entity

The Eyre Peninsula Local Government Association ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999, and has it's principle place of business at 20 Nancy Road, Coffin Bay SA.

The Constituent Councils are:

1. The District Council of Ceduna

2. The District Council of Cleve

3. The District Council of Elliston

4. The District Council of Franklin Harbour

5. The District Council of Kimba

6. The District Council of Lower Eyre Peninsula

7. The City of Port Lincoln

8. The District Council of Streaky Bay

9. The District Council of Tumby Bay

10. The Corporation of the City of Whyalla

11. Wudinna District Council

1.3 Income recognition

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

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

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

1.4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables for generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 10.

1.5 Plant & Equipment

All non-current assets purchased are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". All assets are recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

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

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Group, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown below.

Plant & Equipment	1 to 5 years

1.6 Payables

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

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

1.7 Employee Benefits

Salaries, Wages & Compensated Absences The Group has 1 FTE employees as at the 30 June 2025, a Chief Executive Officer.

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

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government 10 year bond rates.

No accrual is made for sick leave as the Group's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods.

The Group does not make payment for untaken sick leave.

1.8 Superannuation

The Group contributes the statutory SGC superannuation to the nominated superannuation funds for all staff.

The Group 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 Group.

1.9 GST Implications

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

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

1.10 Leases

There were no leases for the 2025 Financial Year.

1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies. The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group.

Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

In the event of the insolvency of the EPLGA each Constituent Council shall be responsible for the liabilities of the EPLGA in proportion to the financial contributions payable in the financial year prior to its insolvency.

1.13 Comparative Information

During the financial year, the Group has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Group.

2. Note 2 - Income

	2025	2024
Grants, Subsidies & Contributions		
LGA of SA - Regional Capacity Grant	40,000	40,000
Carried Forward Unspent Project Funds	-	9,626
Total Grants, Subsidies & Contributions	**40,000**	**49,626**
Membership Income		
Membership Fee Income - DC of Ceduna	18,463	17,821
Membership Fee Income - DC of Cleve	15,736	15,189
Membership Fee Income - DC of Elliston	14,648	14,139
Membership Fee Income - DC of Franklin Harbour	14,257	13,762
Membership Fee Income - DC of Kimba	14,356	13,857
Membership Fee Income - DC of Wudinna	14,635	14,126
Membership Fee Income - DC of Lower Eyre Peninsula	21,487	20,740
Membership Fee Income - DC of Streaky Bay	16,672	16,093
Membership Fee Income - DC of Tumby Bay	17,412	16,807
Membership Fee Income - DC of Whyalla	40,298	38,898
Membership Fee Income - DC of Port Lincoln	34,104	32,919
Membership Fee Income - SACCA	20,000	15,512
Total Membership Income	**242,068**	**229,863**
Project Income		
Project Income - EP Councils	19,100	22,182
Total Project Income	**19,100**	**22,182**
Investment Income		
Interest Income	20,932	18,109
Total Investment Income	**20,932**	**18,109**
Camp Booking Income		
Camp Booking Income	668,837	590,396
Less: Advanced Camp Bookings	(19,743)	(69,423)
Camp Booking Income - Commissions	1,537	-
Total Camp Booking Income	**650,631**	**520,973**
Other Income		
Sales - EP Merchandise	1,573	982
Income - Regional Economic Development Showcase & Conference Sponsors	18	-
RDAEP Grain Export Supply Chain	25,000	-
Total Other Income	**26,591**	**982**
Total Note 2 - Income	**999,322**	**841,735**

	2025	2024
3. Note 3 - Expenses		
Depreciation, Amortisation & Impairment		
Depreciation	490	816
Total Depreciation, Amortisation & Impairment	**490**	**816**
Employee Costs		
Wages and Salaries	162,000	162,000
Leave Provisions - Annual Leave	(1,233)	2,128
Leave Provisions - Long Service Leave	3,448	(5,130)
Superannuation	18,630	17,820
Workcover	1,896	1,917
Total Employee Costs	**184,741**	**178,736**
Materials, Contracts & Other Expenses		
Trading Stock		
Opening Trading Stock on Hand	8,283	-
Purchases - Project Expenditure - EP Merchandise	-	9,163
Closing Trading Stock on Hand	(4,471)	(8,283)
Total Trading Stock	**3,812**	**880**
Audit Fees	4,152	7,721
Accounting	21,902	16,920
Bank Fees	74	135
Consultancy	25,715	14,302
Computer/Information Technology Expenses	4,038	4,722
Gifts & Donations	-	109
Human Resources	3,000	-
Insurance	7,511	7,154
Legal expenses	-	3,630
Meeting Expenses	21,015	14,549
Meeting Expense - External	657	-
Memberships - SACCA Committee	20,000	17,720
President Expenses - Honorariums	15,381	15,381
Printing & Stationery	-	114
Subscriptions	3,135	2,087
Telephone & Internet	704	984
Training & Development	227	17,894
Travel & Accommodation	14,459	13,052
Total Materials, Contracts & Other Expenses	**145,782**	**137,353**
Camp Booking Expenses		
Bank Fees - Merchant Fees	6,399	5,797
Camp Booking Outgoings	593,446	469,038
EPLGA Website Development & Hosting	2,618	11,280

	2025	2024
Online Booking System Expense - Campsites	41,001	26,628
Total Camp Booking Expenses	**643,464**	**512,743**
Project Expenditure		
Project Expenditure - AI Capacity Building	14,992	-
Project Expenditure - Governance & Planning Reform	-	3,600
Project Expenditure - Regional Planning - General	-	1,840
Project Expenditure - Regional Waste Strategy	8,745	31,844
Project Expenditure - Forums and Conferences	3,652	17,899
Region Capacity Building: Grain Export Supply Chain	50,000	-
Total Project Expenditure	**77,389**	**55,183**
Total Note 3 - Expenses	**1,051,865**	**884,831**

	2025	2024
4. Note 4 - Current Assets		
Cash & Cash Equivalents		
ANZ Business Account	1,691	-
EPLGA Bank SA 066728540	44,442	118,935
Bendigo Bank Term Deposit	179,006	172,052
Local Government Finance Authority - General 59811	247,188	235,599
Local Government Finance Authority - HR Project 59810	54,115	51,727
Windcave Clearing Account	2,115	1,021
Total Cash & Cash Equivalents	**528,557**	**579,334**
Trade & Other Receivables		
Loan - Peter Scott	-	19
Accounts Receivable	-	1,280
Total Trade & Other Receivables	**-**	**1,299**
Other Current Assets		
Prepayments	3,052	4,103
Total Other Current Assets	**3,052**	**4,103**
Inventories		
Trading Stock - EP Merchandise	4,471	8,283
Total Inventories	**4,471**	**8,283**
Total Note 4 - Current Assets	**536,081**	**593,019**

	2025	2024
5. Note 5 - Non-Current Assets		
Infrastructure, Property, Plant & Equipment		
Plant & Equipment		
Plant & Equipment	3,808	3,808
Less Accumulated Depreciation on Plant & Equipment	(3,074)	(2,584)
Total Plant & Equipment	**734**	**1,224**
Total Infrastructure, Property, Plant & Equipment	**734**	**1,224**
Total Note 5 - Non-Current Assets	**734**	**1,224**

	2025	2024
6. Note 6 - Liabilities		
Current Liabilities		
Bank Overdraft/Credit Card		
BankSA Credit Card #0207	3,064	2,595
Total Bank Overdraft/Credit Card	**3,064**	**2,595**
Trade & Other Payables		
Accounts Payable	33,641	47,737
Accrued Expenses	10,952	13,468
BAS Clearing	(4,888)	2,612
GST Adjustment	(243)	(5)
ATO Integrated Client Account	-	5,136
Total Trade & Other Payables	**39,462**	**68,947**
Provisions		
Provisions - Annual Leave	14,599	15,832
Total Provisions	**14,599**	**15,832**
Employee Entitlements		
Superannuation Payable	2,173	-
Total Employee Entitlements	**2,173**	**-**
Other Current Liabilities		
Advanced Camp Bookings	89,166	69,423
Total Other Current Liabilities	**89,166**	**69,423**
Total Current Liabilities	**148,464**	**156,797**
Non-Current Liabilities		
Provisions		
Provisions - Long Service Leave	9,872	6,423
Total Provisions	**9,872**	**6,423**
Total Non-Current Liabilities	**9,872**	**6,423**
Total Note 6 - Liabilities	**158,335**	**163,220**

7. Note 7 - General Reserves

There are no reserves to be recognised for the year ended 30 June 2025.

8. Note 8 - Financial Instruments

All Financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned. **Terms & conditions:** Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.15% as at 30 June 2025. **Carrying amount:** Approximates fair value due to the short term to maturity.
Receivables - Trade & Other Debtors	**Accounting Policy:** Carried at nominal value **Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. **Carrying amount:** approximates fair value.
Liabilities - Creditors and Accruals	**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group. **Terms & conditions:** Liabilities are normally settled on 30-day terms. **Carrying amount:** approximate fair value.

	2025	2024
Liquidity Analysis		
Financial Assets Due < 1 Year		
ANZ Business Account	1,691	-
EPLGA Bank SA 066728540	44,442	118,935
Bendigo Bank Term Deposit	179,006	172,052
Loan - Peter Scott	-	19
Accounts Receivable	-	1,280
Local Government Finance Authority - HR Project 59810	54,115	51,727
Local Government Finance Authority - General 59811	247,188	235,599
Windcave Clearing Account	2,115	1,021
Total Financial Assets Due < 1 Year	**528,557**	**580,633**
Financial Liabilities Due < 1 Year		
BankSA Credit Card #0207	3,064	2,595
Accounts Payable	33,641	47,737
Accrued Expenses	10,952	13,468
BAS Clearing	(4,888)	2,612
GST Adjustment	(243)	(5)
ATO Integrated Client Account	-	5,136
Superannuation Payable	2,173	-
Total Financial Liabilities Due < 1 Year	**44,699**	**71,542**
Net Liquidity	483,858	509,091

Net Fair Value

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

Risk Exposures

Credit Risk represent the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Group is the carrying amount, net of any allowance for doubtful debts. All group investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 4 & 5 in relation to individual classes of receivables, exposure is concentrated within the Group's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in Market prices. All of the Group's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk no currency risk apply.

Liquidity Risk is the risk that the Group will encounter difficulty in meeting obligations with Financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk adverse manner.

9. Note 9 - Uniform Presentation of Finances

The following is a high level summary of both operating and capital investment activities of the Group prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

All councils and Authorities in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangement ensures that all Councils and Authorities provide a common 'core' of financial information, which enables meaningful comparisons of each Authorities' finances.

	2025	2024
Annual Net Impact to Financing Activities		
Operating Income		
Grants, subsidies & contributions - Operating	40,000	49,626
Membership Income	242,068	229,863
Project Income	19,100	22,182
Investment Income	20,932	18,109
Camp Booking Income	650,631	520,973
Other Income	26,591	982
Total Operating Income	**999,322**	**841,735**
Operating Expenses		
Depreciation, amortisation & other expenses	(490)	(816)
Employee Costs	(184,741)	(178,736)
Materials, contracts & other expenses	(145,782)	(137,353)
Camp Booking Expenses	(643,464)	(512,743)
Project Expenditure	(77,389)	(55,183)
Total Operating Expenses	**(1,051,865)**	**(884,831)**
Operating Surplus/(Deficit)	(52,543)	(43,096)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal & Replacement of Existing Assets	-	-
Depreciation	490	816
Proceeds from the Sale of Replaced Assets	-	-
Total Net Outlays on Existing Assets	**490**	**816**
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New & Upgraded Assets	-	-
Amounts received spec. for New & Upgraded Assets	-	-
Proceeds from sale of Surplus Assets	-	-
Total Net Outlays on New and Upgraded Assets	**-**	**-**
Annual Net Impact to Financing Activities (Surplus/(Deficit))	(52,054)	(42,280)

10. Note 10 - Related Party Disclosures

Key Management Personnel

The Key Management Personnel of the Association include the Chief Executive Officer, President, Board Members. In all Key Management Personnel were paid the following total compensation:

	2025	2024
Key Personnel Remuneration		
CEO		
Wages and Salaries	162,000	162,000
Superannuation	18,630	17,820
Total CEO	**180,630**	**179,820**
President		
Honorariums	15,381	15,381
Total President	**15,381**	**15,381**
Total Key Personnel Remuneration	**196,011**	**195,201**

During the reporting period, no key management personnel, or parties related to them had any transaction on more favourable terms than those available to the general public.

We disclose that, on occasion in the reporting period, the Executive Office has unintentionally utilised organisation funds for personal costs. On all occasions, these amounts have been promptly identified and repaid.

	2025	2024
Other Related Parties - Funds Invoiced in Reporting Period (Excl GST)		
Membership Fee Income - DC of Ceduna	18,463	17,821
Membership Fee Income - DC of Cleve	15,736	15,189
Membership Fee Income - DC of Elliston	14,648	14,139
Membership Fee Income - DC of Franklin Harbour	14,257	13,762
Membership Fee Income - DC of Kimba	14,356	13,857
Membership Fee Income - DC of Wudinna	14,635	14,126
Membership Fee Income - DC of Lower Eyre Peninsula	21,487	20,740
Membership Fee Income - DC of Streaky Bay	16,672	16,093
Membership Fee Income - DC of Tumby Bay	17,412	16,807
Membership Fee Income - DC of Whyalla	40,298	38,898
Membership Fee Income - DC of Port Lincoln	34,104	32,919
Membership Fee Income - SACCA	20,000	15,512
Memberships - SACCA Committee	(20,000)	(17,720)
Total Other Related Parties - Funds Invoiced in Reporting Period (Excl GST)	**222,068**	**212,143**

Description of Services Provided to all related Parties above

The EPLGA is the regional local government organisation that is focused on the interests of its communities. The EPLGA primary purpose is to develop further cooperation between its constituent councils to make the best use of available resources for the benefit of the communities in the region.

The ELGA has 8 primary purposes - these are outlined in the EPLGA Charter.

11. Note 11 - Contingencies & Assets & Liabilities Not Recognised in the Statement of Financial Position

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2025.

12. Note 12 - Events Occurring After Reporting Date

There are no events subsequent to 30 June 2025 that need to be disclosed in the financial statements

13. Note 13 - Reconciliation to Cash Flow Statement

(a) Reconciliation of Cash

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

	2025	2024
(a) Reconciliation of Cash		
Total cash & cash equivalent assets	528,557	579,334
Balances as per Cash Flow Statements	528,557	579,334

	2025	2024
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities		
Net Surplus (Deficit)	(52,543)	(43,096)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	490	816
Net increase (decrease) in unpaid employee benefits	2,215	(3,002)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	1,299	24,056
Net (increase) decrease in other current assets	4,863	(1,883)
Net increase (decrease) in trade & other payables	(14,095)	(56,482)
Net increase (decrease) in other provisions	-	-
Net increase (decrease) in other liabilities	6,996	81,591
Total Add (Less): Changes in Net Current Assets	**(937)**	**47,282**
Net Cash provided by (or used in) operations	(50,776)	2,001

	2025	2024
(c) Non-Cash Financing and Investing Activities		
Acquisition of assets by means of:		
Corporate Credit Cards	-	-
Total Acquisition of assets by means of:	**-**	**-**
Total (c) Non-Cash Financing and Investing Activities	**-**	**-**

Independent Audit Report

Eyre Peninsula Local Government Association
For the year ended 30 June 2025

Auditor has advised that audit opinion will be provided once financial report signed by Board. Statement of independence attached.

Tammy Atkins

Director | ATA Audits
a: 118 Fullarton Road, Norwood SA 5067
m: 0488 665 095
e: takins@ataaudits.com.au
w: www.ataaudits.com.au

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2025, the EPLGA's Auditor, Tammy Atkins, 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.

CEO of City of Whyalla:

Signature:
Date: 20/08/2025

CEO of DC Ceduna:

Signature:
Date: 20/08/2025

CEO of DC Elliston:

Signature:
Date: 28 August 2025

CEO of DC Kimba:

Signature:
Date: 20/08/2025

CEO of DC Streaky Bay:

Signature:
Date: 28/05/2025

CEO of Wudinna DC:

Signature:
Date: 28/08/2025

CEO of City of Port Lincoln:

Signature:
Date: 25/08/2025

CEO of DC Cleve:

Signature:
Date: 21/08/2025

CEO of DC Franklin Harbour:

Signature:
Date: 28/08/25

CEO of Lower Eyre Council:

Signature:
Date: 20/08/2025

CEO of DC Tumby Bay:

Signature:
Date: 21/08/2025

Executive Officer, Eyre Peninsula Local Government Association:

Signature:
Date: 20 August 2025