

# ANNUAL REPORT

2022/2023

District Council of Tumby Bay

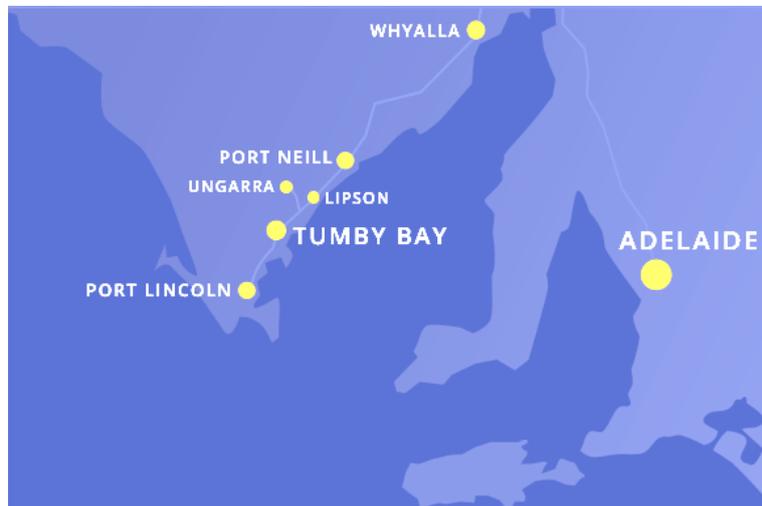
Where you are always welcome | A place to relax and unwind | Feel part of the community



DISTRICT COUNCIL OF TUMBY BAY

## COUNCIL INFORMATION

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This report describes the Council's performance over the 2022/2023 financial year against the objectives of the 2022/2023 Annual Business Plan and Budget, Long Term Financial Plan 2020-2030 and Strategic Plan 2020-2030 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 respect to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

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## MESSAGE FROM THE MAYOR AND CEO

GEOFF CHURCHETT AND REBECCA HAYES

The Annual Report for the fiscal year 2022-23 provides an invaluable opportunity to showcase the myriad of projects, programs, activities, and services orchestrated by the Council, enriching the lives of our residents, business owners, and community groups.

Our aspiration transcends the conventional; we envision Tumby Bay not merely as a place of residence or commerce, but as a beacon of progressiveness, seamlessly interweaving social, environmental, and economic vitality. We champion fresh ideas, fostering an all-embracing District that warmly welcomes all who venture into its bounds.

This past year, our focus was driven by the twin imperatives of governance and infrastructure, shaping our endeavours and guiding our progress.

The democratic process unfurled its colours in November 2022, ushering in a new era of leadership. We extended a warm welcome to Mayor Geoff Churchett and Councillors Ricky Trenberth and Rick Will, stalwarts committed to steering our District towards greater heights. In March 2023, a supplementary election introduced Councillors Julie Elliott, Fiona Ward, Ross Hudson, and Trevor Smith, each adding unique dimensions to our collective vision. A salute to the dynamic and transformative contributions of Councillor Ricky Trenberth, who, though stepping down in June 2023 for personal reasons, passed the baton to the capable hands of Councillor Christian Kotz.

The inauguration of our elected members marked the commencement of a four-year term, buoyed by an unwavering resolve to fortify the Council's financial standing. This endeavour, while formidable, finds its bedrock in a strategic plan review.

This review is set to gauge the headway made in executing the actions outlined in the 2020–2030 Strategic Plan, while also scrutinising the precedence and timing of pending tasks. In parallel, we aim to crystallise the burgeoning aspirations of our community, laying the foundation for a resilient, long-term strategic blueprint. This blueprint will cast a discerning eye on the future landscape, encompassing built form, infrastructural investments, residential requisites, community service imperatives, and economic opportunities. The Strategic Plan, a lodestar for our future endeavours, will illuminate the path for forthcoming Code Amendments, the Long-Term Financial Plan, and various other pivotal Council initiatives.

The singularly most intricate challenge that looms before us remains the demand on our infrastructure. As we navigate the enduring impacts of the COVID-19 pandemic and navigate an environment charged with inflationary pressures, the cumulative effect on our fiscal standing and our ability to maintain prevailing service levels is palpable.

The elemental forces of coastal inundation and storm impacts have wrought their toll on our marine infrastructure. The closure of the Tumby Bay jetty presents a pivotal trial for the Council, while the repercussions reverberate across our cherished foreshore environment. The gratifying news of a grant from the Coast Protection Board for adaptation planning provides a glimmer of hope for this vital public space.

Work is underway to breathe new life into the Port Neill jetty, slated for re-opening in the summer of 2023-24. While the cost of refurbishment surpassed initial estimates, the investment in this crucial infrastructure is a testament to our commitment.

We reiterate our acknowledgment of the profound significance of both jetties to our community. Our present endeavour is steadfast: to restore both to a condition that ensures their enduring utility. In this pursuit, we collaborate closely with the Department for Infrastructure and Transport, determined to secure this outcome.

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MESSAGE FROM THE MAYOR AND CEO (CONTINUED)

The Council remains resolute in its exploration of avenues to deliver vital programs and services, spanning childcare, waste management, and community events. The year ahead holds the promise of fruitful collaboration with our neighbouring Councils, the Eyre Peninsula Local Government Association, and Regional Development Australia Eyre Peninsula in these crucial domains.

March of this year witnessed the splendid hosting of the Colour Tumby Festival 2023, an event that added to the resplendent tapestry of our street art landscape. Tumby Bay stands as a vanguard in this art form, a tribute to the tireless efforts of Marica Octoman, Community and Economic Development Officer, the Tumby Bay Progress Association, Tumby Bay Lions Club, and the legion of volunteers who lend their hearts and hands to this remarkable event.

With gratitude and pride, we present this Annual Report, a testament to the collective endeavours that shape our District. Together, we continue to chart a course towards a brighter, more prosperous future for Tumby Bay.

Mayor Geoff Churchett  
Rebecca Hayes, CEO

## OUR DISTRICT

The District Council of Tumby Bay is located 45km north of Port Lincoln, and 630km from Adelaide, and covers an area of 266,907 hectares with an estimated population of 2,817 (2021 Census). Tumby Bay is the major centre of the district, Port Neill a small coastal town 40km northeast of Tumby Bay, Ungarra a small agriculturally based town located 28km northwest of Tumby Bay and Lipson a small historic farming town located 12km northwest of Tumby Bay.

It is an agricultural district farming cereal, oil seed and pulse crops along with sheep and cattle, some fishing activity and tourism industries. There are also two private companies currently exploring opportunities for the establishment of future port facilities along the coast north of Tumby Bay.

Council is committed to strong and sustainable economic growth to ensure that the opportunities afforded by the twenty first century are fully realised and that its district and the Eyre Peninsula is enhanced as an attractive destination for productive long-term investment.

The potential for mining operations and port facilities on Eyre Peninsula along with renewable energy enterprises have the potential for significant long-term economic impacts, particularly on Tumby Bay and Port Neill as well as for the region in general. Residential and industrial land development will play a critical role once port facilities are developed, particularly in catering for the land and housing needs.

Infrastructure will become critical with further development (e.g., industrial land, transport systems, port infrastructure, housing and related businesses, recreation, and soft infrastructure like children's services – childcare and education and health facilities).

Council has undertaken a Master Planning exercise to assist it to plan for the future and minimise risks associated with increased population. The Master Plan is an overarching spatial and built form framework which sets out the broad land use, infrastructure, and development intent for the study area over a set period of time. Its intention is to provide clear design and planning outcomes that can form the basis for future Code Amendments. The Master Plan will guide the planning and delivery of services and infrastructure, such as transport, health, schools, and community facilities, while ensuring the protection of productive agricultural and environmentally significant land. With reference to the objectives of the Region Plan, the purpose of the Master Plan is to create vibrant places that are competitive, liveable, and sustainable.

## OUR VISION

We are a district of vibrant, engaged communities. Our residents, businesses and visitors enjoy a relaxed lifestyle that our seaside and rural location affords, a pristine natural environment and a regional centre that is not compromised in character or services.

In actively pursuing the Vision and in implementing the associated strategies we will:

- 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 Government, 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 Strategic Plan 2020-2030 under four key 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 business
- 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

### THEME 1: A HARMONIOUS BALANCE BETWEEN LIFESTYLE AND GROWTH

PARTNER WITH STATE GOVERNMENT IN SECURING THE LONG-TERM RETENTION OF, AS WELL AS IMPROVEMENTS TO, RECREATIONAL JETTIES

#### *Port Neill and Tumby Bay jetties*

Throughout 2022/23 the Council continued to advocate for required upgrades to recreational jetties.

The Council allocated \$1.35million to the partial refurbishment of Port Neill jetty, using a combination of Federal Government grant funding through the Local Roads and Community Infrastructure Program and Council general rate revenue. These works are contracted for delivery in 2023/24.

Due to storm damage in October 2022 the Tumby Bay jetty was closed to the public. The unexpected failure raises significant concerns for the stability of the remainder of the structure, and it is known that a significant expenditure, beyond the current capacity of the Council is required to safely reopen the jetty for use. The Council continue to engage with the State Government on the need for planning and financing works for this structure.

INVESTIGATE OPTIONS FOR THE PERMANENT PROTECTION OF FORESHORE INFRASTRUCTURE

#### *Tumby Bay foreshore protection*

In May 2023, the Council was awarded \$60,000 of state funding through the Coast Protection Board to undertake a Coastal Adaptation Strategy for the township of Tumby Bay.

The grant enables the Council to develop a comprehensive Coastal Adaptation Strategy for the Tumby Bay township, providing a clear understanding of future risks and coastal changes, and providing a strategy to manage the risks and adapt to the changes.

The Council requires a long-term understanding of risks and appropriate management measures. This project underpins Council's long term financial planning and the implementation of key strategic projects which are currently delayed due to a lack of understanding of the medium and long-term impacts of coastal processes on key locations of public land.

MAINTAIN AND ENHANCE RELATIONSHIPS WITH COMMUNITY GROUPS TO CONTINUE TO PROVIDE A HIGH STANDARD OF COMMUNITY FACILITIES

#### *Council community facilities*

We maintain open and regular lines of communication with community groups through meetings, newsletters, and online platforms. Engage in active listening to understand their needs, concerns, and suggestions related to community facilities. An example of this most recently has been our facilitation of the Sports and Recreation Master Plan for Tumby Bay.

We provide transparent updates on facility maintenance and enhancement projects, including financial statements through council and community newsletter and online platforms. We encourage continuous feedback from community groups.

We continue to encourage facility use by providing opportunities for the community to use or engage in activities promoting council run assets such as the Tumby Bay District Soldiers' Memorial Hall. Examples of this include, linking with our district's schools, local and regional artists and local businesses for community events.

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## ENCOURAGE AND PROMOTE COMMUNITY PRIDE

### *Annual Australia Day awards and community breakfast*

This year the awards were again held at the Tumby Bay Yacht Club overlooking the towns beautiful beach. The Tumby Bay Lions Club treated us to a scrumptious breakfast, and we thank them for their continued support of this event.

Congratulations to this year's award recipients: Natasha Clark, Hannah Allen-Jordan, Kathy Wilkins, Dennis Peck and the Lipson Progress Association.

Hannah Allen-Jordan was also awarded South Australia's Young Citizen of the Year 2023 which was presented to her by Her Excellency the Honourable Frances Adamson AC, Governor of South Australia. This is a significant achievement and reflects Hannah's considerable contribution to not only the Council but to the community. Hannah is a passionate champion for our regional communities and an inspiring voice for youth leadership.

### *Colour Tumby Festival*

Ninety-four percent of respondents in the 2023 festival indicated that the event impacted on pride of the local community (76% very satisfied; 18% somewhat satisfied).

The Colour Tumby Festival created opportunities for community engagement and collaboration, as residents come together to organise, volunteer and participate in various events, strengthening community bonds and pride.

Our festival attracts thousands of visitors from outside the local community, showcasing the Tumby Bay's unique qualities and generating positive recognition, which boosts local pride.

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## DEMONSTRATE STRONG AND PROACTIVE COMMUNITY LEADERSHIP ON OPPORTUNITIES AND ISSUES FOR THE DISTRICT

### *Grant funding*

The Community and Economic Development Officer has been proactive in distributing grant opportunities to local businesses, sporting and community groups including: Ungarra and Districts Community Sporting Club, Ungarra Primary School, Port Neill Bowling Club, Tumby Bay Progress Association, Lipson Halls and Progress Association, National Trust Museum Tumby Bay Branch.

### *Other council/community initiatives*

Facilitation of NBN project community information sessions at Port Neill, Ungarra and Tumby Bay.

Distribution of information to community of various opportunities, including but not limited to speakers from the South Australian Local Government Grants Commission, opportunities for small business for education and training through Regional Development Australia Eyre Peninsula and Business SA.

National Walk to School Day on 19 May was used to raise awareness of the health, road safety, transport and environmental benefits that regular walking (especially to and from school) can provide for the long-term wellbeing of our children every day. Apart from the physical benefits, regular walking also has a favourable impact on children's cognitive and academic performance.

## THEME 2: CONNECTED, VIBRANT AND EMPOWERED COMMUNITIES

### RECOGNISE, PROTECT AND PROMOTE LOCAL HERITAGE AND HISTORY

#### *Ongoing funding and rate rebates for local museums*

Council currently provides 100% rate rebates for the National Trust museums in both Tumby Bay and Koppio and provides an annual funding allocation to the Excell Museum in Tumby Bay to assist with the ongoing operations of this facility.

### RECOGNISE AND SUPPORT THE HIGH LEVELS OF VOLUNTEERING ACROSS THE COMMUNITY

#### *Financial support for local community groups and sporting clubs*

Council provides general rate rebates to 15 community groups and sporting clubs throughout the district including district halls, golf clubs and show societies. Annual donations for water are also made to several sporting clubs with other small cash donations to service groups are also provided.

### SUPPORT COUNCIL AND COMMUNITY EVENTS THAT CATER TO ALL AGE GROUPS

#### *Youth engagement*

Year 5/6 TBAS students were invited to present their community projects to Elected Members after staff were invited to judge in class presentations. Topics were relevant, well researched, presented and received. Topics included but were not limited to recycling, jetty repair, a dog park, jumping pillow and a nature playground.

#### *Colour Tumby Festival*

Investment in this festival supports the social, economic and mental wellbeing of the local community, including our children, young people, adults, through to those young at heart. There is something for everyone as the festival showcases the community's arts and cultural appreciation through markets, a car show, Adelaide Fringe events, a fun run, art and craft workshops, street art, diverse music entertainment, a sailing regatta, sand sculpting, fireworks, an aerobatics display, kids' corner and much more. Always a hit for visitors is Tumby Bay's internationally renowned street art trail. Thousands of people attended the festival and the street art continues to bring tourists into the town providing sustainable economic benefits far beyond the festival itself.

### ENCOURAGE AND PROMOTE NEW AND INTERESTING COMMUNITY EVENTS

#### *Community events*

A number of community events were held throughout the district during the year including: Adelaide Guitar Festival, EP Autosports event, Under the Pines, Colour Tumby Festival, multiple Adelaide Fringe events and other concerts and performances.

### ENCOURAGE THE PROVISIONS OF CHILDCARE SERVICES TO SUPPORT FAMILIES WORKING IN THE DISTRICT

#### *Childcare investigations*

Council continues to work with the Department for Education with respect to childcare facilities on the Eyre Peninsula. With the release of the report *Childcare Deserts & Oases: How Accessible is Childcare in Australia?*, the challenges being felt by regional communities, in particular Tumby Bay was validated. A community lead Childcare Working Group has been formed and we congratulate Nancy Stewart on her leadership.

In the 2023/24 financial year Council will be working with our fellow Eyre Peninsula Councils and Regional Development Australia Eyre Peninsula, to collect data on childcare requirements and build a business case to continue our advocacy to both State and Federal Governments.

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MAINTAIN, DEVELOP AND ENHANCE PRODUCTIVE RELATIONSHIPS WITH PROGRESS ASSOCIATIONS ACROSS THE DISTRICT

*Progress Associations*

Following the periodic council elections in November 2022 and subsequent supplementary election in March 2023, elected members were appointed as Council's representative on each of the district's Progress Associations.

Together with the elected member representation, staff have attended Progress Association meetings to develop relationships and commence discussions regarding grants, festivals and events.

It is wonderful to see such commitment and activity from our community groups. Congratulations to the Lipson Progress Association that ran a very successful 150<sup>th</sup> celebration for the Lipson township in 2022, notwithstanding some inclement weather it was a great success. Port Neill Progress Association is the driver behind many initiatives in their town, including the wonderful Under the Pines Festival that returned in January 2023 after a break due to COVID restrictions. The Tumby Bay Progress Association continues to support the Colour Tumby Festival, providing fireworks and aerobatics at this year's event. They have also invested in a second swimming pontoon for Tumby Bay which will be a great asset in future summers.

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DELIVER AND CONTINUOUSLY IMPROVE OUR MECHANISMS FOR COMMUNICATION AND ENGAGEMENT WITH COMMUNITY

*Council meetings held throughout the district*

Council's commitment to hold meetings throughout the district continued with the Annual Business Plan consultation meeting taking place in Port Neill. The November periodic council elections and the subsequent supplementary election has meant that the rotation of ordinary meetings has been negatively impacted in the past year, however, 2023/24 will see Council meetings again being rotated where and when possible.

*Local government periodic and supplementary elections*

The South Australian local government periodic elections were held in November 2022. Geoff Churchett was elected unopposed to the position of Mayor, and two nominations were received for the area councillor positions to which Cr Rick Will and former Cr Ricky Trenberth were also elected unopposed.

The remaining four area councillor positions were required to be filled by a supplementary election held in March 2023. Eight nominations were received and the successful candidates following the scrutiny and count of ballot papers were Cr Trevor Smith, Cr Julie Elliott, Cr Ross Hudson and Cr Fiona Ward.

An additional re-count of votes will be held in July 2023 following the resignation of former Councillor Ricky Trenberth in June 2023.

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PROVIDE AND MAINTAIN OPEN SPACE AND RECREATION FACILITIES THAT CATER TO THE DIVERSE NEEDS OF OUR COMMUNITY

*Ongoing maintenance of open spaces*

Council continues to maintain our extensive parks, gardens and coastal locations to a standard that encourages community participation in and enjoyment of outdoor activities.

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PURSUE OPPORTUNITIES TO ENHANCE COMMUNITY WELLBEING AND SOCIAL INCLUSION

*Youth Empowerment and Skate Activation Program*

Youth Empowerment and Skate Activation Program - Build Up Skateboarding is working alongside the Community & Economic Development Officer (CEDO) in a 12-month program with young leaders from the Tumby Bay Area School to establish a sustainable skate program designed to inspire and empower young people in the community, train young people in leadership, skate instruction and event facilitation, develop perseverance, confidence and social skills, promote healthy risk-taking, and improve mental health outcomes for young people. Workshops engage and challenge participants in a positive and safe environment, by building and activating decks and a portable skate park and teaching and learning skating skills. Young leaders will display their skills in a demonstration then on-teach skills to other students/schools within the district.

*Community and sporting facilities upgrade master planning*

Council has continued to work with sporting clubs located in the Tumby Bay township to identify needs and aspirations with respect to sporting facilities; including facilitation of the Tumby Bay Recreational Facilities Master Plan.

### THEME 3: A STRONG AND DIVERSE LOCAL ECONOMY

#### REPRESENT THE BEST INTERESTS OF THE COMMUNITY IN CONSIDERING MAJOR ECONOMIC DEVELOPMENT

##### *Work closely with proponents of Port Spencer and Cape Hardy*

Elected Members and staff have remained abreast of developments at both Cape Hardy and Lipson Cove over the past year. This has included meeting with proponents and investors. Staff have continued to raise concerns with the Federal and State Governments around the lack of detailed assessment and planning for the broader road network implications of these proposed developments. The potential impact on local government road networks has been identified at a high level, but no detailed consideration of suitable regional freight route development, existing network conditions and capacities, maintenance and upgrade costs or responsibilities has occurred. With increased interest in the Cape Hardy site from green energy proponents further advocacy around impacts will continue.

#### ACTIVELY ENGAGE WITH LOCAL INDUSTRY AND BUSINESS TO ENCOURAGE AND SUPPORT ECONOMIC DEVELOPMENT AND JOB OPPORTUNITIES

##### *Tumby Bay Business Group*

Staff continue to provide Business SA updates and identify opportunities to the Tumby Bay business group throughout the year. Whilst this has been less active than previous years it is anticipated and hoped that the interaction between Council and the Business Group will grow through the Strategic Plan engagement.

#### ACTIVELY ENGAGE WITH LOCAL INDUSTRY AND BUSINESS TO ENCOURAGE AND SUPPORT ECONOMIC DEVELOPMENT AND JOB OPPORTUNITIES

##### *Leased land for construction camp*

During the first half of 2022/23 Downer Group continued to occupy a temporary construction camp housing 150 workers employed on the ElectraNet high voltage transmission line upgrade. This camp was located on land leased from Council adjacent the Tumby Bay aerodrome and provided substantial economic benefit to the region through investment in infrastructure and utilisation of local businesses.

#### PARTNER WITH SA TOURISM AND OTHER STATE AND REGIONAL AGENCIES TO PROMOTE TOURISM ACROSS THE DISTRICT

##### *Eyre Peninsula Monopoly*

Council partnered with other Eyre Peninsula based Councils in the planning and design of the Eyre Monopoly Board. The Monopoly Board features photos depicting the District, including a Leafy Sea Dragon, Street Art Tumby Bay and Lipson Cove. Three Chance Cards also represent the District Council of Tumby Bay.

## THEME 4: QUALITY SERVICES AND INFRASTRUCTURE

### ENSURE NEW AND IMPROVED INFRASTRUCTURE MEETS THE NEEDS OF THE COMMUNITY

#### *Road construction and re-sealing program*

The resealing of 2.6km of township roads was completed in line with the Council Infrastructure Asset Management Plan. Road damage on the unsealed network across a wet winter period required the reallocation of planned re-sheeting works into reactive repair of failed sections of road. 30km of planned re-sheeting was completed, with 10km of works needing to be deferred.

#### *Port Neill navigational aids refurbishment*

Navigation aids at the Port Neill boat ramp received maintenance, including the cleaning and wrapping of steel piles to prolong life, provision of new daymarks and lights.

#### *Footpath paving program*

The Councils strategic objective of providing improved footpaths saw the construction of new paved footpath to the northern end of the Tumby Bay foreshore, completing the connection from the caravan park right through to the northern extent of town.

### LEVERAGE OPPORTUNITIES FOR GREATER EFFICIENCY IN SERVICE DELIVERY THROUGH FURTHER OPPORTUNITIES FOR SHARED SERVICE ARRANGEMENTS WITH OTHER COUNCILS

#### *Shared Services*

The Council, in conjunction with the other 10 Eyre Peninsula Councils (Councils) and the Eyre Peninsula Local Government Association (EPLGA) has continued to actively pursue options for shared services. As a group of Councils we identified the areas of greatest workforce need, being planning and building services and environmental health.

In both respects our Council is well serviced and did not need to participate in a shared service arrangement, however, we were able to assist in the tender process and documentation. We will continue to work closely with the Councils to further any opportunities that provide a greater level of service to our community.

Council has an ongoing arrangement in place with the City of Port Lincoln for Work Health Safety support and we thank Port Lincoln for their continued commitment to this agreement.

### CONTINUE TO DELIVER AND IMPROVE UPON HIGH STANDARDS OF CUSTOMER SERVICE

#### *Undertake routine food safety inspections*

Council conducts inspections of food businesses to monitor compliance with the *Food Act 2001*. Routine inspections can occur at any reasonable time and Council does not charge a fee for routine food inspections however, a fee is applicable if a follow up inspection is required. In addition to routine food premises inspections, inspections to assess compliance with the *Australian and New Zealand Food Standards Code* can also occur to investigate complaints and respond to food safety incidents.

#### *IT program upgrades*

An upgrade of Council's Electronic Document Records Management System (EDRMS) was undertaken during the early months of 2023. The extensive project plan included installation of the program, configuration with, and data transfers from existing IT systems, testing and troubleshooting, and comprehensive training for all staff. Weekly progress meetings with consultants and providers were held for the duration of the project and the system officially went live in March 2023.

Council commenced the migration of its cloud hosted systems to the Azure platform with completion expected in second half of 2023.

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CONTINUE TO DEVELOP AND REVIEW ASSET MANAGEMENT PLANS AND THE LONG-TERM FINANCIAL MANAGEMENT PLAN TO ENSURE EFFECTIVE MANAGEMENT OF ASSETS OVER THE SHORT AND LONG TERM

*Annual review of Long-Term Financial Plan and Asset Management Plans*

Council reviews its Long-Term Financial Plan and Asset management plans annually.

Following the local government periodic elections the Council is reviewing its suite of Strategic Management Plans, including the Strategic Plan, Long Term Financial Plan and Asset Management Plans.

## OUR COUNCIL

### ELECTED MEMBERS

#### TO NOVEMBER 2022 PERIODIC ELECTION

- Mayor Hannah Allen-Jordan
- Councillor Robert Randall
- Councillor Robert “Bob” Lawrie
- Councillor Ricky Trenberth
- Councillor Julie Elliott

### ELECTED MEMBERS (FROM NOVEMBER 2022 PERIODIC ELECTION)

#### FROM NOVEMBER 2022 PERIODIC ELECTION

- Mayor Geoff Churchett
- Councillor Ricky Trenberth (Resigned June 2023)
- Councillor Rick Will
- Councillor Trevor Smith (Elected March 2023)
- Councillor Julie Elliott (Elected March 2023)
- Councillor Ross Hudson (Elected March 2023)
- Councillor Fiona Ward (Elected March 2023)

### COUNCIL REPORTING

#### ALLOWANCES PAID TO MEMBERS

The following allowances were paid to Elected Members of Council:

Mayor	\$28,768
Deputy Mayor	\$8,990
Committee Chair	\$8,990
Members	\$7,192

#### 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 the Australian Local Government Association National General Assembly in Canberra from 13 June to 16 June 2023.

Conference	Travel	Accommodation	Incidentals	Total
\$1,265.00	\$710.80	\$1,076.00	\$206.53	\$3,258.33

#### 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 2022/2023 financial year totalled \$4,106.49.

#### ELECTED MEMBER BEHAVIOUR

Nil contraventions of section 75G of the *Local Government Act 1999* (Health and Safety Duties) occurred during 2022/2023, therefore no costs were incurred by Council in dealing with any complaints alleging contravention or failure to comply with section 75G.

## TRAINING AND DEVELOPMENT

No training and development activities were undertaken by Elected Members of Council from July 2022 to November 2022.

The following training courses, seminars and conferences were attended by Elected Members of Council from November 2022 to June 2023:

Name	Details
Mayor Churchett	Mandatory Training – General
	Mandatory Training – Behaviour
	Mandatory Training – Civic
	Mandatory Training – Legal
	Mandatory Training – Strategy and Finance
	Mandatory Training – Behaviour and Civic (Mayor)
Cr Elliott	Mandatory Training – General
	Mandatory Training – Behaviour
	Mandatory Training – Civic
	Mandatory Training – Legal
	Mandatory Training – Strategy and Finance
Cr Hudson	Mandatory Training – General
	Mandatory Training – Behaviour
	Mandatory Training – Civic
	Mandatory Training – Legal
	Mandatory Training – Strategy and Finance
Cr Smith	Mandatory Training – General
	Mandatory Training – Behaviour
	Mandatory Training – Civic
	Mandatory Training – Legal
	Mandatory Training – Strategy and Finance
Cr Trenberth	Mandatory Training – General
	Mandatory Training – Behaviour
	Mandatory Training – Civic
	Mandatory Training – Legal
	Mandatory Training – Strategy and Finance
Cr Ward	Mandatory Training – General
	Mandatory Training – Behaviour
	Mandatory Training – Civic
	Mandatory Training – Legal
	Mandatory Training – Strategy and Finance
Cr Will	Mandatory Training – General
	Mandatory Training – Behaviour
	Mandatory Training – Civic
	Mandatory Training – Legal
	Mandatory Training – Strategy and Finance

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## AUDIT AND RISK COMMITTEE

In February 2023, the Council, in conjunction with the City of Port Lincoln and Lower Eyre Council, released an expression of interest seeking nominations from interested persons to form the new Audit and Risk Committee in preparation for commencement of new statutory requirements under the *Local Government Act 1999*.

This was a very successful process with nominations received from a good number of applicants, all of a high quality. As a result of the process was the appointment of three independent members, including an independent chair. Two elected members constitute the balance of the Committee. New Terms of Reference have been drafted and adopted that reflect the expanded role now played by this Committee.

The Audit and Risk Committee is comprised of:

- Pamela Lee (Independent Chair)
- Rob Donaldson (Independent Member)
- Ian Swan (Independent Member)
- Fiona Ward (Elected Member representative)
- Ricky Trenberth (Elected Member representative)

A total of \$1,800 was paid to members of the Audit and Risk Committee.

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## ELECTOR REPRESENTATION

Pursuant to the provisions of Section 12 of the *Local Government Act 1999* (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 in October 2021.

The following remained in effect at the Local Government election:

- The principal member of Council be a Mayor who is elected by the community.
- The Council 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
<b>Tumby Bay</b>	<b>2099</b>	<b>7</b>	<b>299</b>
Barunga West	2054	9	228
Ceduna	2277	9	253
Goyder	3122	7	446
Kangaroo Island	3668	10	366
Kingston	1890	8	236
Lower Eyre Peninsula	3882	7	554
Mount Remarkable	2137	7	305
Peterborough	1235	9	137
Southern Mallee	1325	7	189
Yankalilla	4533	9	503

Data source: Electoral Commission SA 2023 (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 *Local Government Act 1999*. The management plans are reviewed annually and in the 2022/23 financial year the management plan for Parcel Number 46 was amended.

#### 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 2022 to 30 June 2023, Council received ten applications for access under the FOI Act and nil applications for Internal Review. Of the 10 applications received, three were determined full release, three determined partial release and four applications were refused.

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

#### DOCUMENTS AVAILABLE

The following documents are required to be kept under the *Local Government Act 1999* 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 Remuneration, Salaries and Benefits (Employees)	105
Register of Interests (Employees)	116
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	<i>Local Government (Procedures at Meetings) Regulations 2013</i>

#### REVIEW OF COUNCIL DECISIONS

Under Section 270 of the *Local Government Act 1999* 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 application for internal review was received during the 2022/23 financial year. The subject of the internal review was an application for authorisation to alter a public road under Section 221 of the Act which was denied. The review was completed and the decision upheld.

## CONFIDENTIALITY PROVISIONS

Section 90 of the *Local Government Act 1999* (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	Item No.	Title	90(3)	91(7)
12 July 2022	CONFCEO 1/722	Sale of 15 O’Loughlin Terrace, Port Neill	(b)	√
12 July 2022	CONFMAYOR 1/722	CEO Performance Review	(k)	√
9 August 2022	CONFMWI 1/822	2022/2023 Bituminous Surfacing Tenders	(k)	√
30 August 2022	SPCONFMAYOR 1/822	CEO Performance Review	(a)	√
13 December 2022	CONFCEO 1/1222	Presentation by EPCBH and Iron Road	(d)	√
22 February 2023	CONFCEO 1/223	Tender for Demolition of Brougham Shack	(k)	√
22 February 2023	CEONFCEO 2/223	Granting of Aerodrome Farming Lease	(k)	√
22 February 2023	CONFCEO 3/223	Appointment of Independent Members to the Audit and Risk Committee	(k)	√
11 April 2023	CONFCEO 1/423	Legal Opinion	(i)	√

19 orders made under section 91(7) of the Act expired, ceased to apply or were revoked during the financial year. 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	Item No.	Title
10 December 2019	CEOCONF 1/1219	Developer Agreement – B & S Smith
18 February 2020	CONFMAYOR 1/220	CEO Recruitment
14 April 2020	CONFMAYOR 1/420	CEO Recruitment and Future Arrangements
4 August 2020	CONFMAYOR 1/820	CEO Recruitment
11 August 2020	CONFMWI 1/820	Section 51 Development Agreement
13 October 2020	CONFMAYOR 1/1020	WIMBA Scholarship
8 December 2020	CEOCONF 1/1220	Cape Hardy Port Proposal
9 March 2021	CONFMES 1/321	Unauthorised Waste Storage
11 May 2021	CONFCEO 3/521	Section 51 Development Agreement
8 June 2021	CONFCEO 3/521	Section 51 Development Agreement
8 June 2021	CONFCEO 1/621	Cape Hardy Proposal
13 July 2021	CONFCEO 1/721	Legal Advice
3 August 2021	SPCONFMES 1/821	Illegal Dumping
12 October 2021	CONFCEO 1/1021	Legal Opinion
9 November 2021	CONFCEO 2/1121	Legal Advice
13 January 2022	SPCONFMAYOR 1/122	CEO Performance Review
30 August 2022	SPCONFMAYOR 1/822	CEO Performance Review
13 December 2022	CONFCEO 1/1222	Presentation by EPCBH and Iron Road
11 April 2023	CONFCEO 1/423	Legal Opinion

## SUBSIDIARIES

Council does not have any subsidiaries established under Section 42 of the *Local Government Act 1999* (the Act). Council is a member of the Eyre Peninsula Local Government Association (EPLGA) which is a regional subsidiary under section 43 of the Act. The 2022/23 Annual Report of the EPLGA is included in this document as per schedule 2 clause 28 of the Act.

#### NATIONAL COMPETITION POLICY

Under the *Local Government Act 1999* Schedule 4, Clause 1 (j), the *Government Business Enterprise (Competition) Act 1996* and the Revised Clause 7 *Statement on the application of competition principles to Local Government under the Competition Principles Agreement (September 2002)*, Council is required to submit relevant information on the application of competitive neutrality principles.

Council reports that there were no significant business activities created, undertaken or ceased during the reporting period.

#### LOCAL NUISANCE AND LITTER CONTROL

Pursuant to Schedule 4, Clause 1 (j) of the *Local Government Act 1999*, section 8 of the *Local Nuisance and Litter Control Act 2016* and Regulation 5 of the *Local Nuisance and Litter Control Regulations 2017*, Council reports the following:

##### Complaints

Local Nuisance	
Dust	5
Noise	1
Odour	0
Smoke	0
Fumes	0
Aerosols	0
Animals	17
Insanitary	0
Unsightly	6
Vibrations	0
Graffiti	0
Other	0
Litter Control	
Disposing of Litter	10

##### Offences Expiated

Section	Offence	Expiations
<b>20</b>	Fail to cease local nuisance	0
<b>22(1)9d)</b>	Disposing of up to 50L of general litter	0
<b>D1(17)(A)</b>	Causing Local Nuisance by Smoke and Odour	0

##### Abatement Notices

Section	Offence	Abatement Notices
<b>S30(1)(a)</b>	Local Nuisance	0
<b>S30(1)(b)</b>	Litter Control	0

## BUDGET AND FINANCIAL REPORTING

### LEGAL EXPENSES

The amount of legal costs incurred by the Council during the financial year totalled \$106,000. Refer to Note 3 of the Audited Financial Statements included with this Report.

### COMPETITIVE TENDERING

The 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, Disposal of Land and Assets and Asset Management* policies address the key elements of the conduct of Council affairs in these areas and the principles that will guide its decision-making processes. The policies have been developed and adopted in accordance with Section 49 of the *Local Government Act 1999*.

### 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 financial year totalled \$89,039.68.

### 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 Australian Local Government Association National General Assembly in Canberra from 13 June to 16 June 2023.

Conference	Travel	Accommodation	Incidentals	Total
\$1,265.00	\$1,444.22	\$996.00	\$73.74	\$3,778.96

### GIFTS PROVIDED TO EMPLOYEES

Gifts above the value of \$50 provided to employees of the council and funded by the council included catering/hospitality and gifts provided to staff members departing the organisation. The cost for the 2022/2023 financial year totalled \$4,125.13.

### 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 the Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*. Certification is included in the annual Financial Statements included in this report.

Pursuant to section 128(9) of the *Local Government Act 1999*, remuneration payable for the annual audit of the Council's financial statements for 2022/2023 totalled \$12,660 (plus travel costs of \$3,600) and other remuneration paid to the auditor totalled \$900 for undertaking the audit of the Local Roads and Community Infrastructure Program acquittals.

## APPENDICES

1. Audited Financial Statements 2022/2023
2. EPLGA Annual Report 2022/2023

# **District Council of Tumby Bay**

**General Purpose Financial Reports  
for the year ended 30 June 2023**

**District Council of Tumby Bay**  
**General Purpose Financial Reports**  
**for the year ended 30 June 2023**

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**District Council of Tumby Bay  
Annual Financial Statements  
for the year ended 30 June 2023**

**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 2023 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.

  
.....  
Rebecca Hayes  
CHIEF EXECUTIVE OFFICER

  
.....  
Geoff Churchett  
MAYOR

Date: 14-11-23

**District Council of Tumby Bay**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2023**

	Notes	2023 \$'000	2022 \$'000
<b>INCOME</b>			
Rates	2	5,939	5,457
Statutory charges	2	104	105
User charges	2	230	297
Grants, subsidies and contributions - Capital	2	41	200
Grants, subsidies and contributions - Operating	2	1,483	1,976
Investment income	2	113	24
Reimbursements	2	11	27
Other income	2	72	78
<b>Total Income</b>		<b>7,993</b>	<b>8,164</b>
<b>EXPENSES</b>			
Employee costs	3	2,202	2,067
Materials, contracts & other expenses	3	4,031	2,947
Depreciation, amortisation & impairment	3	2,970	2,495
Finance costs	3	147	147
<b>Total Expenses</b>		<b>9,350</b>	<b>7,656</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(1,357)</b>	<b>508</b>
Asset disposal & fair value adjustments	4	2	242
Amounts received specifically for new or upgraded assets	2	44	1,872
<b>NET SURPLUS / (DEFICIT)</b> transferred to Equity Statement		<b>(1,311)</b>	<b>2,622</b>
<b>Other Comprehensive Income</b>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	5,855	6,973
<b>Total Other Comprehensive Income</b>		<b>5,855</b>	<b>6,973</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>4,544</b>	<b>9,595</b>

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 2023**

<b>ASSETS</b>	<b>Notes</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
<b>Current Assets</b>			
Cash and cash equivalents	5	4,120	2,474
Trade & other receivables	5	365	1,248
Inventories	5	31	46
<b>Total Current Assets</b>		<b>4,516</b>	<b>3,768</b>
<b>Non-current Assets</b>			
Financial assets	6	68	100
Infrastructure, property, plant & equipment	7	79,194	75,617
Other non-current assets	6	-	45
<b>Total Non-current Assets</b>		<b>79,262</b>	<b>75,762</b>
<b>Total Assets</b>		<b>83,778</b>	<b>79,530</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	553	428
Borrowings	8	448	430
Provisions	8	555	547
<b>Total Current Liabilities</b>		<b>1,556</b>	<b>1,405</b>
<b>Non-current Liabilities</b>			
Borrowings	8	3,065	3,513
Provisions	8	14	13
<b>Total Non-current Liabilities</b>		<b>3,079</b>	<b>3,526</b>
<b>Total Liabilities</b>		<b>4,635</b>	<b>4,931</b>
<b>NET ASSETS</b>		<b>79,143</b>	<b>74,599</b>
<b>EQUITY</b>			
<b>EQUITY</b>	<b>Notes</b>	<b>\$'000</b>	<b>\$'000</b>
Accumulated surplus		8,305	10,264
Asset revaluation reserves	9	67,617	61,762
Other reserves	9	3,221	2,573
<b>TOTAL EQUITY</b>		<b>79,143</b>	<b>74,599</b>

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 2023**

2023	Notes	Acc'd Surplus \$'000	Asset Rev'n Reserve \$'000	Other Reserves \$'000	TOTAL EQUITY \$'000
Balance at end of previous reporting period		10,264	61,762	2,573	74,599
<b>Net Surplus / (Deficit) for Year</b>		<b>(1,311)</b>			<b>(1,311)</b>
<b>Other Comprehensive Income</b>					
Gain on revaluation of infrastructure, property, plant & equipment			5,855		5,855
Transfers between reserves		(648)		648	-
<b>Balance at end of period</b>	9	<b>8,305</b>	<b>67,617</b>	<b>3,221</b>	<b>79,143</b>

**District Council of Tumby Bay**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2023**

2022	Notes	Acc'd Surplus \$'000	Asset Rev'n Reserve \$'000	Other Reserves \$'000	TOTAL EQUITY \$'000
Balance at end of previous reporting period		8,494	54,789	1,721	65,004
<b>Net Surplus / (Deficit) for Year</b>		<b>2,622</b>			<b>2,622</b>
<b>Other Comprehensive Income</b>					
Changes in revaluation surplus - infrastructure, property, plant & equipment			6,973		6,973
Transfers between reserves		(852)		852	-
<b>Balance at end of period</b>	9	<b>10,264</b>	<b>61,762</b>	<b>2,573</b>	<b>74,599</b>

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 2023**

	Notes	2023 \$'000	2022 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i><b>Receipts:</b></i>			
Rates - general & other		6,016	5,535
Fees & other charges		109	110
User charges		263	285
Investment receipts		104	53
Grants utilised for operating purposes		2,241	1,440
Reimbursements		15	90
Other revenues		505	174
<i><b>Payments:</b></i>			
Employee costs		(2,175)	(2,003)
Materials, contracts & other expenses		(4,460)	(3,344)
Finance payments		(152)	(145)
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>2,466</b>	<b>2,195</b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i><b>Receipts:</b></i>			
Amounts specifically for new or upgraded assets		44	1,872
Grants utilised for capital purposes		139	-
Sale of replaced assets		229	150
Sale of surplus assets		277	159
Sale of real estate developments		195	318
Repayments of loans by community groups		32	24
<i><b>Payments:</b></i>			
Expenditure on renewal/replacement of assets		(1,091)	(1,593)
Expenditure on new/upgraded assets		(215)	(3,956)
Loans made to community groups		-	(80)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(390)</b>	<b>(3,106)</b>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i><b>Receipts:</b></i>			
Proceeds from borrowings		-	1,395
<i><b>Payments:</b></i>			
Repayments of borrowings		(430)	(379)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(430)</b>	<b>1,016</b>
<b>Net Increase (Decrease) in cash held</b>		<b>1,646</b>	<b>105</b>
Cash & cash equivalents at beginning of period	11	2,474	2,369
<b>Cash &amp; cash equivalents at end of period</b>	11	<b>4,120</b>	<b>2,474</b>

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 2023**

**Note 1 - Significant Accounting Policies**

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

**1 Basis of Preparation**

**1.1 Compliance with Australian Accounting Standards**

This general purpose financial report has been prepared 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 significant 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**

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 19.

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

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 1 - Significant Accounting Policies**

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
<b>2020-21</b>	\$754,308	\$885,663	-	\$131,355
<b>2021-22</b>	\$1,075,760	\$888,764	+	\$186,996
<b>2022-23</b>	\$1,126,088	\$930,041	+	\$196,047

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

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

**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 insignificant 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.

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 1 - Significant Accounting Policies**

**5.1 Real Estate Assets Developments**

Real Estate Assets developments have been classified as Inventory in accordance with AASB 102 and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

**5.2 Other Real Estate held for resale**

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

**6 Infrastructure, Property, Plant & Equipment**

**6.1 Initial Recognition**

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

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

**6.2 Materiality**

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are 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. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

**6.4 Depreciation of Non-Current Assets**

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

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

Major depreciation periods for each class of asset are shown 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.

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 1 - Significant Accounting Policies**

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.

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.

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 1 - Significant Accounting Policies**

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 18.

**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.

**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 19.

**12 GST Implications**

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

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

**13 New and amended standards and interpretations**

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

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 2 - INCOME**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>RATES REVENUES</b>			
<u>General Rates</u>		<b>4,534</b>	4,150
Less: Mandatory rebates		<b>(23)</b>	(21)
Less: Discretionary rebates, remissions & write offs		<b>(21)</b>	(20)
		<b>4,490</b>	4,109
<u>Other Rates</u> (including service charges)			
Landscape levy		<b>197</b>	190
Waste collection		<b>390</b>	348
Community wastewater management systems		<b>798</b>	764
Separate and Special Rates		<b>8</b>	7
		<b>1,393</b>	1,309
<u>Other Charges</u>			
Penalties for late payment		<b>18</b>	22
Legal & other costs recovered		<b>39</b>	17
		<b>57</b>	39
Less: Discretionary rebates, remissions & write offs		<b>(1)</b>	-
		<b>5,939</b>	5,457
<b>STATUTORY CHARGES</b>			
Development Act fees		<b>30</b>	28
Town planning fees		<b>32</b>	37
Health & Septic Tank Inspection fees		<b>13</b>	10
Animal registration fees & fines		<b>18</b>	17
Other licences, fees, & fines		<b>11</b>	13
		<b>104</b>	105
<b>USER CHARGES</b>			
Cemetery/crematoria fees		<b>25</b>	24
Property Rental		<b>83</b>	68
Sundry		<b>122</b>	205
		<b>230</b>	297
<b>INVESTMENT INCOME</b>			
Interest on investments:			
Local Government Finance Authority		<b>109</b>	20
Loans to community groups		<b>4</b>	4
		<b>113</b>	24

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 2 - INCOME (con't)**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>REIMBURSEMENTS</b>			
Roadworks		3	-
Private works		-	10
Other		8	17
		<b>11</b>	<b>27</b>
<b>OTHER INCOME</b>			
Insurance & other recoupments - infrastructure, property, plant & equipment		4	14
Sundry		68	64
		<b>72</b>	<b>78</b>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
<i>Amounts received specifically for new or upgraded assets</i>		44	1,872
 <i>Other grants, subsidies and contributions - Capital</i>			
LRCIP Phase One		41	139
LRCIP Phase Two		-	61
		<b>41</b>	<b>200</b>
 <i>Other grants, subsidies and contributions - Operating</i>			
Untied - Financial Assistance Grant		1,126	1,076
Roads to Recovery		267	267
SA Healthy Towns Challenge		-	48
LRCIP Phase One		24	-
LRCIP Phase Three		-	523
Festivals Australia		-	36
SA Tourism Commission		10	10
Living Well Project		-	4
Foundation for Rural & Regional Renewal		36	-
Library & Communications		13	12
Other		7	-
		<b>1,483</b>	<b>1,976</b>
		<b>1,568</b>	<b>4,048</b>
 <i>The functions to which these grants relate are shown in Note 12.</i>			
<b>Sources of grants</b>			
<i>Commonwealth government</i>		368	1,026
<i>State government</i>		1,200	2,717
<i>Other</i>		-	305
		<b>1,568</b>	<b>4,048</b>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 2 - INCOME (con't)**

	<b>2023</b>	2022
<b>Conditions over grants &amp; contributions</b>		
<i>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:</i>		
<i>Unexpended at the close of the previous reporting period</i>	<b>523</b>	200
<i>Less: expended during the current period from revenues recognised in previous reporting periods:</i>		
<i>RCLIP Phase Three</i>	<u><b>(523)</b></u>	<u>(200)</u>
<i>Subtotal</i>	<b>(523)</b>	<b>(200)</b>
 <i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
<i>Foundation for Rural &amp; Regional Renewal</i>	<u><b>24</b></u>	<u>-</u>
<i>Subtotal</i>	<b>24</b>	<b>523</b>
<i>Unexpended at the close of this reporting period</i>	<u><b>24</b></u>	<u>523</u>
 <i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>	 <u><b>(499)</b></u>	 <u>323</u>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 3 - EXPENSE**

	Notes	2023 \$'000	2022 \$'000
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		1,814	1,708
Employee leave expense		298	287
Superannuation - defined contribution plan contributions	18	151	128
Superannuation - defined benefit plan contributions	18	42	51
Workers' Compensation Insurance		44	48
Less: Capitalised and distributed costs		(147)	(155)
<b>Total Operating Employee Costs</b>		<b>2,202</b>	<b>2,067</b>
<b>Total Number of Employees</b>		<b>25</b>	<b>23</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		18	17
Bad and Doubtful Debts		29	52
Elected members' expenses		106	80
Election expenses		35	14
Subtotal - Prescribed Expenses		<b>188</b>	<b>163</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		2,609	5,685
Energy		112	48
Plant Expenses		345	317
Water		118	108
Professional Services		296	209
Insurance		160	158
Levies paid to government - NRM levy		194	188
- Other Levies		9	9
Contributions		99	98
Advertising, Printing & Stationery		72	68
Telecommunications		39	33
Plant & Machinery		18	3
Legal Expenses		106	87
Materials		247	282
Information Technology		202	141
Sundry		224	165
Less: Capitalised and Distributed Costs		(1,007)	(4,815)
Subtotal - Other Materials, Contracts & Expenses		<b>3,843</b>	<b>2,784</b>
		<b>4,031</b>	<b>2,947</b>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 3 - EXPENSE con't**

	<b>2023</b>	<b>2022</b>
<b>Notes</b>	<b>\$'000</b>	<b>\$'000</b>
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Buildings & Other Structures	<b>10</b>	-
Buildings & Other Structures	<b>686</b>	670
Infrastructure		
- Sealed Roads	<b>435</b>	360
- Unsealed Roads	<b>982</b>	726
- Bridges, Footpaths, K & W/T	<b>311</b>	230
- Stormwater Drainage	<b>48</b>	69
- CWMS	<b>334</b>	262
Plant, Machinery & Equipment	<b>195</b>	211
Furniture & Equipment	<b>2</b>	2
	<b>3,003</b>	2,530
Less: Capitalised and distributed costs	<b>(33)</b>	(35)
	<b>2,970</b>	2,495
<b>FINANCE COSTS</b>		
Interest on Loans	<b>147</b>	147
	<b>147</b>	147

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS**

	<b>2023</b>	<b>2022</b>
<b>Notes</b>	<b>\$'000</b>	<b>\$'000</b>
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	<b>229</b>	150
Less: Carrying amount of assets sold	<b>438</b>	156
<b>Gain (Loss) on disposal</b>	<b><u>(209)</u></b>	<b><u>(6)</u></b>
 <i>Assets surplus to requirements</i>		
Proceeds from disposal	<b>277</b>	159
Less: Carrying amount of assets sold	<b>221</b>	188
<b>Gain (Loss) on disposal</b>	<b><u>56</u></b>	<b><u>(29)</u></b>
 <b>REAL ESTATE DEVELOPMENT ASSETS</b>		
Proceeds from disposal	<b>195</b>	318
Less: Carrying amount of assets sold	<b>40</b>	41
<b>Gain (Loss) on disposal</b>	<b><u>155</u></b>	<b><u>277</u></b>
 <b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>		
	<b><u>2</u></b>	<b><u>242</u></b>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 5 - CURRENT ASSETS**

	Notes	2023 \$'000	2022 \$'000
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		313	376
Deposits at Call		<u>3,807</u>	<u>2,098</u>
		<u>4,120</u>	<u>2,474</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Rates - General & Other		189	204
Accrued Revenues		15	782
Debtors - general		32	60
GST Recoupment		72	148
Prepayments		25	22
Loans to community organisations		32	32
Total		365	1,248
<i>Amounts included in receivables that are not expected to be received within 12 months of reporting date.</i>		38	90
<b>INVENTORIES</b>			
Stores & Materials		31	6
Real Estate Developments	6	<u>-</u>	<u>40</u>
		<u>31</u>	<u>46</u>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 6 - NON-CURRENT ASSETS**

<b>FINANCIAL ASSETS</b>	<b>Notes</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
<b>Receivables</b>			
Loans to community organisations		<u>68</u>	<u>100</u>
		<b>68</b>	<b>100</b>
 <b>OTHER NON-CURRENT ASSETS</b>			
<b>Inventories</b>			
Capital Works-in-Progress		<u>-</u>	<u>45</u>
		<b>-</b>	<b>45</b>
 <b><i>Real Estate Developments - Current &amp; Non-Current</i></b> <i>(Valued at the lower of cost and net realisable value)</i>			
<i>Industrial &amp; Commercial</i>		<u>-</u>	<u>40</u>
<b><i>Total Real Estate for Resale</i></b>		<u><b>-</b></u>	<u><b>40</b></u>
 <i>Represented by:</i>			
<i>Development Costs</i>		<u>-</u>	<u>40</u>
<b><i>Total Real Estate for Resale</i></b>		<u><b>-</b></u>	<u><b>40</b></u>
 <b><i>Apportionment of Real Estate Developments</i></b>			
<i>Current Assets</i>		<u>-</u>	<u>40</u>
		<u><b>-</b></u>	<u><b>40</b></u>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

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

		2022 \$'000				2023 \$'000			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	2	5,931	-	-	5,931	<b>5,711</b>	-	-	<b>5,711</b>
Land	3	8,495	-	-	8,495	<b>8,495</b>	-	-	<b>8,495</b>
Buildings & Other Structures	2	580	-	(280)	300	<b>580</b>	-	<b>(290)</b>	<b>290</b>
Buildings & Other Structures	3	29,026	305	(16,495)	12,836	<b>28,911</b>	<b>525</b>	<b>(17,106)</b>	<b>12,330</b>
Infrastructure									
- Sealed Roads	3	15,471	965	(6,158)	10,278	<b>17,121</b>	<b>248</b>	<b>(7,271)</b>	<b>10,098</b>
- Unsealed Roads	3	13,877	2,343	(8,079)	8,141	<b>17,840</b>	<b>644</b>	<b>(9,580)</b>	<b>8,904</b>
- Bridges, Footpaths, K & W/T	3	15,024	4,275	(5,854)	13,445	<b>22,124</b>	<b>89</b>	<b>(6,500)</b>	<b>15,713</b>
- Stormwater Drainage	3	1,270	2,616	(701)	3,185	<b>3,524</b>	-	<b>(933)</b>	<b>2,591</b>
- CWMS	3	12,748	1,371	(3,330)	10,789	<b>17,361</b>	<b>30</b>	<b>(4,349)</b>	<b>13,042</b>
Plant, Machinery & Equipment		-	3,804	(1,604)	2,200	-	<b>3,553</b>	<b>(1,548)</b>	<b>2,005</b>
Furniture & Equipment		-	41	(24)	17	-	<b>40</b>	<b>(25)</b>	<b>15</b>
<b>Total IPP&amp;E</b>		<b>102,422</b>	<b>15,720</b>	<b>(42,525)</b>	<b>75,617</b>	<b>121,667</b>	<b>5,129</b>	<b>(47,602)</b>	<b>79,194</b>
<b>Comparatives</b>		<b>90,499</b>	<b>11,691</b>	<b>(36,997)</b>	<b>65,193</b>	<b>102,422</b>	<b>15,720</b>	<b>(42,525)</b>	<b>75,617</b>

*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 2023**

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

		2022	Carrying Amounts Movement During the Year					2023
		\$'000	\$'000					\$'000
	Fair Value Level	Carrying Amount	Additions		Disposals	Dep'n	Net Reval'n	Carrying Amount
			New / Upgrade	Renewals				
Land	2	5,931	-	-	(220)	-	-	<b>5,711</b>
Land	3	8,495	-	-	-	-	-	<b>8,495</b>
Buildings & Other Structures	2	300	-	-	-	(10)	-	<b>290</b>
Buildings & Other Structures	3	12,836	125	95	(40)	(686)	-	<b>12,330</b>
Infrastructure								
- Sealed Roads	3	10,278	-	248	(19)	(435)	26	<b>10,098</b>
- Unsealed Roads	3	8,141	-	644	(227)	(982)	1,328	<b>8,904</b>
- Bridges, Footpaths, K & W/T	3	13,445	89	-	-	(311)	2,490	<b>15,713</b>
- Stormwater Drainage	3	3,185	-	-	-	(48)	(546)	<b>2,591</b>
- CWMS	3	10,789	30	-	-	(334)	2,557	<b>13,042</b>
Plant, Machinery & Equipment		2,200	16	137	(153)	(195)	-	<b>2,005</b>
Furniture & Equipment		17	-	-	-	(2)	-	<b>15</b>
<b>Total IPP&amp;E</b>		<b>75,617</b>	<b>260</b>	<b>1,124</b>	<b>(659)</b>	<b>(3,003)</b>	<b>5,855</b>	<b>79,194</b>
<b>Comparatives</b>		65,193	<b>4,697</b>	<b>1,628</b>	<b>(344)</b>	<b>(2,530)</b>	<b>6,973</b>	75,617

*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 2023**

**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, fair value is taken to be the current replacement cost.

**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.

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.

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

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

**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 & Gutter	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 years

Building & Other Structures

Airstrip - Seal	20 years
Airstrip - Pavement	80 years
Airstrip - Formation	240 years
Sandbag Seawalls	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

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

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

Site Improvements	25 to 30 years
Walking Paths & Trails	20 to 40 years
<b>Infrastructure</b>	
Sealed Roads – Upper Seal	10 to 30 years
Sealed Roads – Lower Seal	30 to 90 years
Sealed Roads - Pavement	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 Consulting in conjunction with Council staff. All additions after the date of valuation have been recognised at cost.

**Plant, Furniture & Equipment**

These assets are recognised on the cost basis.

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 8 - LIABILITIES**

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>		\$'000		\$'000	
Goods & Services		389	-	336	-
Payments received in advance		62	-	-	-
Accrued expenses - employee entitlements		79	-	64	-
Accrued expenses - other		23	-	28	-
		<b>553</b>	<b>-</b>	<b>428</b>	<b>-</b>
<b>BORROWINGS</b>					
Loans		448	3,065	430	3,513
		<b>448</b>	<b>3,065</b>	<b>430</b>	<b>3,513</b>

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

**PROVISIONS**

LSL Employee entitlements (including oncosts)		348	14	317	13
AL Employee entitlements (including oncosts)		207	-	230	-
		<b>555</b>	<b>14</b>	<b>547</b>	<b>13</b>

**Movements in Provisions - 2023 year only**  
*(current & non-current)*

	<i>Insurance Losses</i>	<i>Future Reinstatement</i>	<i>Leave &amp; Other Provision</i>
<i>Opening Balance</i>	-	-	560
<i>Add Additional amounts recognised</i>	-	-	238
<i>(Less) Payments</i>	-	-	(229)
<i>Closing Balance</i>	<b>-</b>	<b>-</b>	<b>569</b>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 9 - RESERVES**

<b>ASSET REVALUATION RESERVE</b>	1/7/2022	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2023
<b>Notes</b>	\$'000	\$'000	\$'000	\$'000
Land	11,337	-	-	<b>11,337</b>
Buildings & Other Structures	15,599	-	-	<b>15,599</b>
Infrastructure				
- Sealed Roads	8,389	26	-	<b>8,415</b>
- Unsealed Roads	10,292	1,328	-	<b>11,620</b>
- Bridges, Footpaths, K & W/T	10,648	2,490	-	<b>13,138</b>
- Stormwater Drainage	949	(546)	-	<b>403</b>
- CWMS	4,548	2,557	-	<b>7,105</b>
<b>TOTAL</b>	<b>61,762</b>	<b>5,855</b>	<b>-</b>	<b>67,617</b>
<b>Comparatives</b>	<b>54,789</b>	<b>6,973</b>	<b>-</b>	<b>61,762</b>

<b>OTHER RESERVES</b>	1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
CWMS	91	96	-	<b>187</b>
Township Waste Collection	(16)	2	-	<b>(14)</b>
Open Space Contributions	9	-	-	<b>9</b>
General	2,489	1,184	(634)	<b>3,039</b>
<b>TOTAL OTHER RESERVES</b>	<b>2,573</b>	<b>1,282</b>	<b>(634)</b>	<b>3,221</b>
<b>Comparatives</b>	<b>1,721</b>	<b>866</b>	<b>(14)</b>	<b>2,573</b>

**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 2023**

**Note 10 - ASSETS SUBJECT TO RESTRICTIONS**

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

	<b>Notes</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
<b>CASH &amp; FINANCIAL ASSETS</b>			
Community Wastewater Management Systems		<b>187</b>	91
Open Space Contributions		<b>9</b>	9
<b>TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS</b>		<b>196</b>	100

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**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:

	<b>Notes</b>	<b>2023 \$'000</b>	<b>2022 \$'000</b>
Total cash & equivalent assets	5	<u>4,120</u>	<u>2,474</u>
Balances per Cash Flow Statement		<u>4,120</u>	<u>2,474</u>

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

Net Surplus (Deficit)		(1,311)	2,622
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		2,970	2,495
Net increase (decrease) in unpaid employee benefits		24	22
Grants for capital acquisitions treated as Investing Activity		(183)	(1,872)
Net (Gain) Loss on Disposals		(2)	(242)
		<u>1,498</u>	<u>3,025</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		883	(711)
Net (increase) decrease in inventories		(25)	13
Net increase (decrease) in trade & other payables		110	(132)
<b>Net Cash provided by (or used in) operations</b>		<u>2,466</u>	<u>2,195</u>

**(d) 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

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

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 12 - FUNCTIONS**

**INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES**

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Rates	5,939	5,456	-	-	5,939	5,456	-	-	-	-
Governance	-	-	667	570	(667)	(570)	-	-	-	-
Administration	27	24	864	878	(837)	(854)	-	-	5,774	5,103
Public Order & Safety	20	17	188	121	(168)	(104)	-	-	580	601
Social Security & Welfare	36	68	32	90	4	(22)	36	52	572	586
Health	2	2	57	56	(55)	(54)	-	-	-	-
Housing & Community	109	224	2,072	1,917	(1,963)	(1,693)	1	359	20,418	18,352
Recreation & Culture	185	741	1,700	1,086	(1,515)	(345)	59	622	11,724	11,880
Agriculture	33	21	3	1	30	20	-	-	-	-
Mining & Manufacture	30	27	112	105	(82)	(78)	-	-	-	-
Transport & Communication	845	894	3,383	2,512	(2,538)	(1,618)	882	2,436	40,357	38,254
Economic Affairs	9	30	139	111	(130)	(81)	-	-	154	173
Other Purposes	758	660	133	209	625	451	590	579	4,199	4,581
<b>TOTALS</b>	<b>7,993</b>	<b>8,164</b>	<b>9,350</b>	<b>7,656</b>	<b>(1,357)</b>	<b>508</b>	<b>1,568</b>	<b>4,048</b>	<b>83,778</b>	<b>79,530</b>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 12 (con't) - COMPONENTS OF FUNCTIONS**

The activities relating to Council functions are as follows:

**Governance**

Elected Members, Elections, Training, Staff Support, Policy Management, Conferences, Strategic Planning.

**Administration**

Administration, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Compliance, Other Support Services and Revenues.

**Public Order and Safety**

Supervision of various By-Laws, General Inspection, Fire Prevention and Dog Control.

**Social Security and Welfare**

Rate Rebates, Youth Welfare

**Health**

Inspectorial Services, Food Premise Inspections, AED Servicing, Immunisation Programs, Asebstos Monitoring and Record Keeping.

**Housing and Community Amenities**

Planning, Public Conveniences, Septic Tank Administration, Street Lighting, Garbage Collection Services, Street Sweeping, Waste Oil Disposal, Drummuster, Transfer Stations, Urban Stormwater, Community Wastewater Management Systems, Foreshore Protection, Cemeteries, Regional Landscape Levy.

**Recreation and Culture**

Soldiers Memorial Hall, Excell Museum, Regional Development, Community Events, Assistance to Community Organisations, Libraries, Parks & Gardens, Campgrounds, Playgrounds, Sporting Reserves and Recreational Jetties.

**Agricultural Services**

Pest Plant Control and Council owned Rural Land.

**Mining, Manufacture and Construction**

Administration of the Development Act and Building Inspection.

**Transport and Communication**

Construction and Maintenance of Roads, Bridges and Culverts, Footpaths, Parking Facilities, Traffic Control Devices, Roadside Tree Clearance, Local Airstrip, Community Bus, Boat Ramps and Marina Facilities.

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 13 - FINANCIAL INSTRUMENTS**

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

**Accounting Policies - Recognised Financial Instruments**

**Bank, Deposits at Call, Short Term Deposits** **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

**Terms & conditions:** 24 hour deposits returned fixed interest rates between 1.05% and 4.3% (2022: 0.3% and 1.05%). One deposit was placed on short term for 3 months at an interest rate of 3.68%.

**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 5.8% (2022: 5.05%) 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.

**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 4.35% (2022: 2.09% and 4.35%)

**Carrying amount:** approximates fair value.

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 13 - FINANCIAL INSTRUMENTS (con't)**

**Liquidity Analysis**

<b>2023</b>	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>Financial Assets</u></b>					
Cash & Equivalents	4,120	-	-	4,120	4,120
Receivables	343	70	-	413	408
<b>Total</b>	<b>4,463</b>	<b>70</b>	<b>-</b>	<b>4,533</b>	<b>4,528</b>
<b><u>Financial Liabilities</u></b>					
Payables	451	-	-	451	451
Current Borrowings	581	-	-	581	448
Non-Current Borrowings	-	1,906	1,672	3,578	3,065
<b>Total</b>	<b>1,032</b>	<b>1,906</b>	<b>1,672</b>	<b>4,610</b>	<b>3,964</b>
<b>2022</b>	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>Financial Assets</u></b>					
Cash & Equivalents	2,474	-	-	2,474	2,474
Receivables	1,230	106	-	1,336	1,326
<b>Total</b>	<b>3,704</b>	<b>106</b>	<b>-</b>	<b>3,810</b>	<b>3,800</b>
<b><u>Financial Liabilities</u></b>					
Payables	336	-	-	336	336
Current Borrowings	430	-	-	581	430
Non-Current Borrowings	-	2,158	2,071	4,229	3,513
<b>Total</b>	<b>766</b>	<b>2,158</b>	<b>2,071</b>	<b>5,146</b>	<b>4,279</b>

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

	<b>30 June 2023</b>		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	<b>3.90</b>	<b>3,513</b>	3.8	3,943
		<b>3,513</b>		<b>3,943</b>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 13 - 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 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 2023**

**Note 14 - COMMITMENTS FOR EXPENDITURE**

	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	
	<b>\$'000</b>	<b>\$'000</b>
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Council Office Roof	-	80
Graham Smelt Causeway Bridge	-	46
	<u>-</u>	<u>126</u>
These expenditures are payable:		
Not later than one year	-	126
	<u>-</u>	<u>126</u>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 15 - 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.

	2023	2022	2021
<b>Operating Surplus Ratio</b>			
<u>Operating Surplus</u>	(17.0%)	6.2%	(2.6%)
Total Operating Income			

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

**Net Financial Liabilities Ratio**

<u>Net Financial Liabilities</u>	1.0%	13.6%	15.2%
Total Operating Income			

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

**Adjustments to Ratios**

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

<b>Adjusted Operating Surplus Ratio</b>	(19.9%)	4.0%	(2.6%)
<b>Adjusted Net Financial Liabilities Ratio</b>	11.3%	21.5%	21.1%

**Asset Renewal Funding Ratio**

<u>Outlays on Existing Assets</u>	82.4%	88.5%	120.7%
Asset Renewals - IAMP			

*Net asset renewals expenditure is defined as net 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 2023**

**Note 16 - UNIFORM PRESENTATION OF FINANCES**

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis, 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.

	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
<b>Income</b>		
<i>Rates</i>	<b>5,939</b>	5,457
<i>Statutory charges</i>	<b>104</b>	105
<i>User charges</i>	<b>230</b>	297
<i>Grants, subsidies and contributions - Capital</i>	<b>41</b>	200
<i>Grants, subsidies and contributions - Operating</i>	<b>1,483</b>	1,976
<i>Investment income</i>	<b>113</b>	24
<i>Reimbursements</i>	<b>11</b>	27
<i>Other income</i>	<b>72</b>	78
	<b>7,993</b>	8,164
<b>Expenses</b>		
<i>Employee costs</i>	<b>(2,202)</b>	(2,067)
<i>Materials, contracts and other expenses</i>	<b>(4,031)</b>	(2,947)
<i>Depreciation, amortisation and impairment</i>	<b>(2,970)</b>	(2,495)
<i>Finance costs</i>	<b>(147)</b>	(147)
	<b>(9,350)</b>	(7,656)
<b>Operating Surplus / (Deficit)</b>	<b>(1,357)</b>	508
<i>Timing adjustment for grant revenue</i>	<b>(196)</b>	(187)
<b>Adjusted Operating Surplus / (Deficit)</b>	<b>(1,553)</b>	321
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	<b>(1,091)</b>	(1,593)
Add back Depreciation, Amortisation and Impairment	<b>2,970</b>	2,495
Proceeds from Sale of Replaced Assets	<b>229</b>	150
	<b>2,108</b>	1,052
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	<b>(215)</b>	(3,956)
Amounts received specifically for New and Upgraded Assets	<b>44</b>	1,872
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<b>472</b>	477
	<b>301</b>	(1,607)
<b>Annual Net Impact to Financing Activities</b>	<b>856</b>	(234)

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 17 - 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.

**Future minimum rentals receivable under non-cancellable operating leases as at 30 June 2023 are as follows:**

	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
Within one year	<b>63</b>	32
After one year but not more than five years	<b>78</b>	81
	<b><u>141</u></b>	<u>113</u>

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 18 – 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 (10.5% in 2022-23; 10% in 2021-22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**Salarylink (Defined Benefit Fund) Members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021-22) of "superannuation" salary.

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

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

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

**Contributions to Other Superannuation Schemes**

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

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 19 - 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.

The following interests in equity accounted Council businesses are assessed as being non-material:

Eyre Peninsula Local Government Association

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

Regional Development Australia Eyre Peninsula Inc

Established to promote and assist regional development on Eyre Peninsula.

The principal place of business of each entity is within the boundaries of the constituent Councils.

There are no restrictions on the ability of these entities to pay cash dividends to or make repayment of advances to Council.

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

**District Council of Tumby Bay**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2023**

**Note 20 - 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 1,399km 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 2023**

**Note 21 - 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, 14 persons were paid the following total compensation:

	<b>2023</b>	2022
	\$	\$
Salaries, allowances & other short term benefits	<b>625</b>	766
Long term benefits	<b>54</b>	61
<b>TOTAL</b>	<b>679</b>	827

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 hve not been included above.

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received no other amounts from Key Management Personnel.

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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 2023, 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 2023, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

## Basis for Opinion

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

## Council's Responsibility for the Financial Report

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

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

## Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

**DEAN NEWBERY**



**JIM KEOGH**  
Director

**15 November 2023**

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## 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 2022 to 30 June 2023.

### 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 2022 to 30 June 2023 have been conducted properly and in accordance with law.

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

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

### The Council's Responsibility for the Internal Controls

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

### Our Independence and Quality Control

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

## **Assurance Practitioner's Responsibilities**

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

ASAE 3150 requires that we plan and 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**  
Director

**15 November 2023**

**District Council of Tumby Bay**  
**Annual Financial Statements**  
**for the year ended 30 June 2023**  
**CERTIFICATION OF AUDITOR INDEPENDENCE**

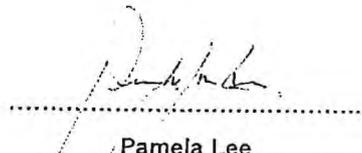
We confirm that, to the best of our knowledge and belief, for the purpose of the audit of the District Council of Tumby Bay for the year ended 30 June 2023, the Council's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and 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*.



Rebecca Hayes

CHIEF EXECUTIVE OFFICER



Pamela Lee

PRESIDING MEMBER AUDIT & RISK  
COMMITTEE

Date: 23/10/2023

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## 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 2023, 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**

Director

**DEAN NEWBERY**

**15 November 2023**

# EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



## ANNUAL REPORT



[WWW.EPLGA.COM.AU](http://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

[pscott@eplga.com.au](mailto:pscott@eplga.com.au)

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

This annual report details the last 12 months activity undertaken by the Eyre Peninsula Local Government Association, its financial accounts, and operative regional collaborative partnerships.

The EPLGA acts as a forum for Eyre Peninsula Councils to consider matters of common interest and a structure to work together. Over the past year, the rising cost of materials and labour, interest rate hikes and supply and skill shortages have continued to put pressure on local government. Our eleven member councils and their communities have been endeavouring to work together to ensure the best outcomes possible and maximise opportunities which are arising from these challenges.

We said goodbye to Mayor Clare McLaughlin, City of Whyalla and past EPLGA President (February - September 2022). We acknowledge and respect Clare's outstanding relationship with local, state, and federal governments and ability to attract support and funding for major projects including the Whyalla Foreshore Masterplan, Airport Redevelopment and National Green Hydrogen Hub. We all wish Clare the very best for the future as she embarks on the next chapter of her life.

To better deliver services to Councils I am pleased to deliver a refreshed EPLGA Charter, a completed governance review and a full-time role for the EPLGA Executive Officer, Peter Scott (previously 23 hours/week) from May 2023. We thank Regional Development Australia Eyre Peninsula for previously providing an office, administrative and bookkeeping support for the

EPLGA as we move to an independent self-sufficient organisation from June 2023.

As well as these things, there will continue to be work on a range of other challenges, including providing an online campground booking service for Councils, waste management, infrastructure funding, shared service opportunities, economic development, and many more.

The EPLGA is a vital conduit between its member councils and the LGA of SA, with the potential for close collaboration to help deliver outcomes for our communities.

The communication with both State and Federal governments will also be very important, with the need to maximise funding and partnership opportunities.

This upcoming year will need the EPLGA Board and member Councils to show strong, responsive, and accountable leadership, driving the opportunities for innovation while still respecting the characteristics which we all value in our communities and councils. This leadership and representation throughout our communities and with other levels of government will mean that the Eyre Peninsula will continue to add to its many strengths in the years to come.

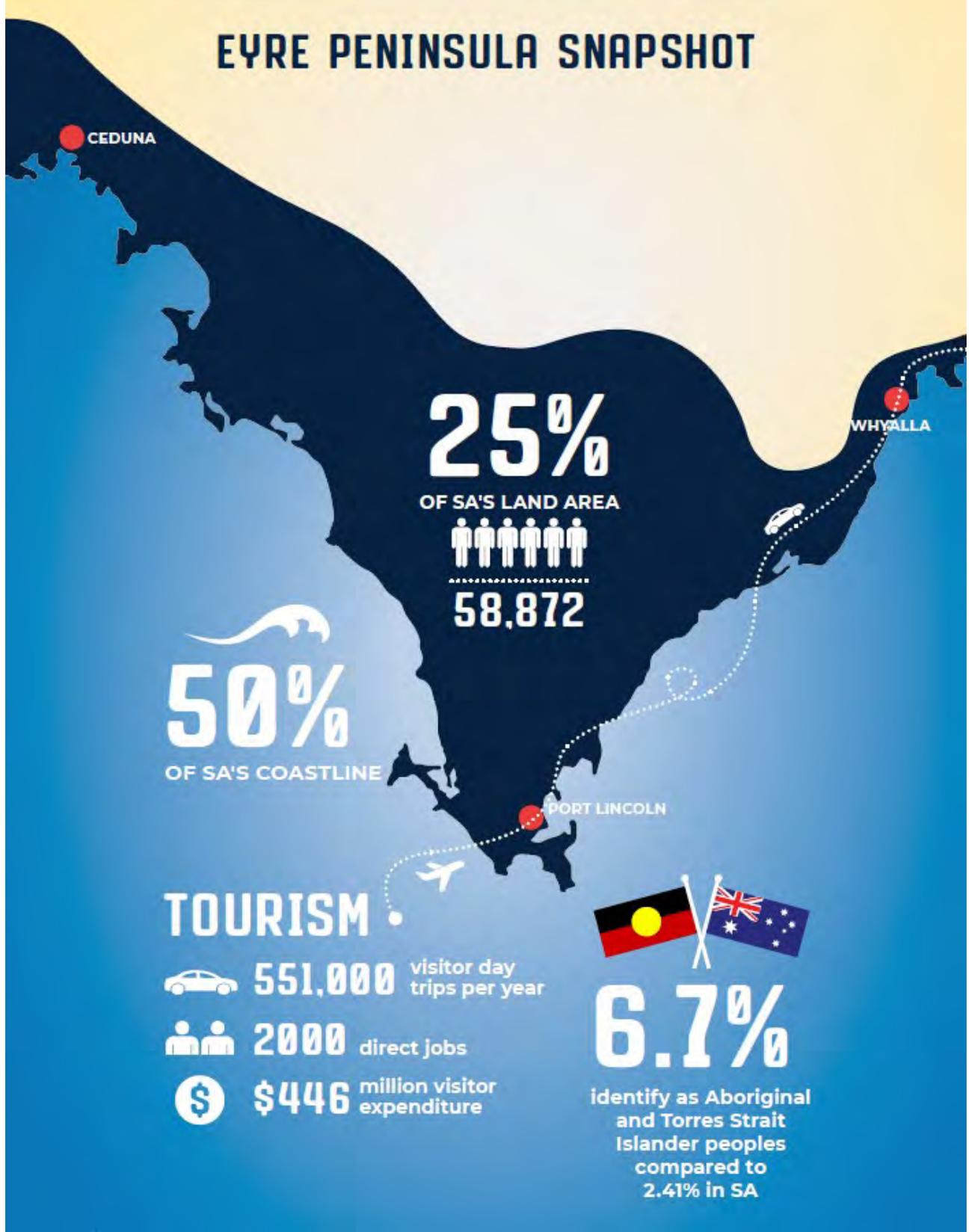
The vision and goal of the EPLGA, to **“enable Eyre Peninsula councils to excel, innovate, and thrive”**, has never been more relevant for the region than now. We have been facing many challenges and opportunities, with the need for the councils of the EP to be working closely together.



**Mayor Dean Johnson**

President Eyre Peninsula  
Local Government Association

# EYRE PENINSULA SNAPSHOT





**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
- ▶ 92% MUSSELS
- ▶ 97% OYSTERS
- ▶ 82% 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**



Economic Statistic	Figure	Economic Statistic	Figure
<b>Population – EP</b>		<b>Employment – EP</b>	
EP Population	58,872	Labour Force	33,353
% of Males	50.5%	Unemployed	1,712
% of Females	49.5%	Unemployment Rate	5.1% (5.0% SA) (4.6% AUS)
% Aboriginal and Torres Strait Islander	6.7%	<b>Top Employment by Industry – EP</b>	
% Born overseas	11.1%	Agriculture, Forestry and Fishing	3,494 (16.5%)
% Eligible Votes	68.9%	Construction	2,331 (11.0%)
<b>Income – EP</b>		Health Care and Social Assistance	2,115 (10.0%)
Median Weekly Household Income – EP	\$1,245	Manufacturing	1,865 (8.8%)
Median Weekly Household Income – SA	\$1,455	Education and Training	1,790 (8.5%)
Median Weekly Household Income – AUS	\$1,746	Mining	1,689 (8.0%)
<b>Age – EP</b>		<b>Gross Regional Product – EP</b>	
% of people aged 60+ in Eyre Peninsula	15,908 (27.9%)	Total GRP for EP	\$4.05 billion
Median Age Eyre Peninsula	43	% of Gross State Product (SA)	3.44%
Median Age South Australia	41	Total Exports	\$3.41 billion
Median Age Australia	38	<b>Top Exports by Industry – EP</b>	
<b>Highest change in local jobs from 2016 to 2021 – EP</b>		Mining	\$1,114,318,000
Mining (largest increase)	+ 580	Agriculture, Forestry & Fishing	\$961,797,000
Public Administration and Safety (2nd largest increase)	+ 402	Manufacturing	\$873,323,000
Agriculture, Forestry & Fishing (largest decrease)	- 1,261	Construction	\$89,925,000

Economic Statistic	Figure	
<b>Time Series Analysis (2020 v 2021) – EP – Source: REMPLAN</b>	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 2022/23

Under the terms of the EPLGA Charter, the following Board appointments were current as of 30 June 2023.

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

## THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

### ***EPLGA Board Executive:***

<b>President EPLGA President LGASA SAROC Committee LGA Board of Directors</b>	Mayor Dean Johnson	DC Kimba
<b>Immediate Past President</b>	Mayor Travis Barber (In absence of Sam Telfer MP – did not stand for election)	DC Streaky Bay
<b>Vice President SAROC Committee LGA Board of Directors</b>	Mayor Jo-Anne Quigley	Lower Eyre Council
<b>Chief Executive Officer</b>	Delfina Lanzilli	Lower Eyre Council
<b>Executive Officer</b>	Peter Scott	EPLGA

### Other Regional Organisations:

#### **Regional Development Australia Eyre Peninsula Inc:**

Bryan Trigg AFSM, Chair

Ryan Viney, Chief Executive Officer

#### **Zone Emergency Management Committee:**

Mathew Morgan (Presiding Member)  
 Peter Scott, Executive Officer  
 Representatives from each Council

- City of Port Lincoln
- EPLGA

## ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

Schedule of Board Meetings and Conferences		
Date	Event	Host
02-Sep-22	Board Meeting	DC Tumby Bay
Sep-22	85 <sup>th</sup> EPLGA Conference	DC Cleve
02-Dec-22	Board Meeting	City of Whyalla
16 Mar-23	Board Meeting	City of Port Lincoln
17 Mar-23	86 <sup>th</sup> EPLGA Conference	EPLGA Executive Officer
02-Jun-23	Board Meeting	DC Ceduna
01-Sep-23	Board Meeting	DC Streaky Bay
01-Dec-23	Board Meeting	Lower Eyre Council
21-Mar-24	Board Meeting	DC Franklin Harbour
22-Mar-24	87 <sup>th</sup> EPLGA Conference	DC Franklin Harbour
07-Jun-24	Board Meeting	Wudinna DC
06-Sep-24	Board Meeting	City of Port Lincoln
06-Dec-24	Board Meeting	DC Kimba
Feb/Mar 2025	88 <sup>th</sup> Conference and Board Meeting	DC Streaky Bay
06-Jun-25	Board Meeting	DC Tumby Bay

## Our Partners

### South Australian Regional Organisation of Councils

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 met six times in 2022-2023 and 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, with the current committee members term ending on 28 October 2024. EPLGA SAROC representatives:



## Local Government Association of South Australia

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:



## **LGA Annual General Meeting Adelaide Oval, Friday 28 October**

The Annual General Meeting is an opportunity for councils to discuss important issues for the sector and pass motions which set the LGA's strategic direction. The conference featured a fantastic line-up of speakers including:

- The Hon Geoff Brock MP, Minister for Local Government
- Sam Telfer MP, Shadow Minister for Local Government
- Hon Chris Picton MP, Minister for Health and Wellbeing
- Professor Nicola Spurrier, Chief Public Health Officer

### **LGA SA Ordinary General Meeting (OGM)** Thursday 20 April 2023 – Adelaide Convention Centre

#### **President Dean Johnson update:**

Thank you to everyone who attended Friday's Local Government Association Ordinary General Meeting at the Adelaide Convention Centre.

It was pleasing to see so many of you in person, along with strong representation and healthy debate on some important agenda items from councils regarding Environmentally Sustainable Development, State of Climate Emergency and First Nations Voice to Parliament.

While I appreciate there were some differing views on these issues, I was encouraged by the respectful discourse and questions posed by members and, ultimately, the outcome which saw all motions carried. A heartfelt congratulations to City of Charles Sturt Mayor and past LGA President Angela Evans for winning this year's Joy Baluch Award.

Angela is an incredibly worthy recipient and her extensive and decorated track record in local government reflects this.

We also acknowledged three significant long service milestones on the day - Adelaide Plains councillors Marcus Strudwicke and Terry-Anne Keen (20 years), and Playford councillor Gay Smallwood-Smith (30 years).

Thank you for your commitment to serving your communities in local government across multiple decades. I'd also like to again extend my gratitude to Local Government Minister Geoff Brock, Electoral Commissioner Mick Sherry and LGA Tasmania President Christina Holmdahl for speaking on the day.

The election process has certainly been a hot topic in recent months and it was valuable to hear from Commissioner Sherry about some of the challenges the Electoral Commission of SA faced in running both general and supplementary elections in recent months.

I'm sure this will also be reflected in the review of elections that is currently underway.

Mayor Holmdahl's keynote address also gave a fascinating insight into mandatory voting for local government elections and the impact it had in her state.

There is no question voter participation in Tasmania significantly increased as a result, however, as was raised by members in Friday's afternoon breakout sessions, there are many logistical components that must be considered



Further discussions about mandatory voting will form part of the 2022 election review process, particularly given the results we've seen interstate, in consultation with our members.

Speaking of breakout sessions, I thought the workshops to close out Friday's OGM were an excellent addition to the program.

It was fantastic to see members engaged in conversations with one another on the key topics and having the opportunity to voice their ideas and opinions directly to the LGA Secretariat.

This in-person collaboration was extremely valuable, with many good ideas, concerns, questions and insights being captured during these workshops.

We intend to provide summaries of these sessions and the feedback received to members soon.

I received plenty of positive comments on the day about the inclusion of these breakout sessions and early indications are there is certainly merit to holding them again in future.

Lastly, I'd like to commend LGA staff on putting together such a great event and program – their efforts shouldn't go unrecognised. As I said in my President's Address at the OGM, I'm extremely optimistic about where the LGA and local government as a whole is headed in 2023.

It's a pleasure to work alongside many strong, passionate leaders in our councils who are keen to make a difference in their communities.



**Mayor Dean Johnson**  
LGA President

## LGA Roads and Works Conference August 30/31, Port Lincoln

This is the premier event of the year for council professionals dedicated to improving our roads. The LGA Roads and Works Conference is more than a gathering. It's a time to come together and share passion, experience and knowledge. It's a celebration of the tireless work to maintain our roads and keep them safe for our communities. Connect with industry experts, learn about the latest advancements and join interactive workshops to supercharge your skills. LGA Roads and Works Conference | LGA South Australia



An excellent event that received positive feedback from those in attendance and commendations to the LGA, LG Professionals and also the Roads & Works Committee for organising such a great line-up of speakers, along with the welcome and dinner networking functions.



A special thanks to the City of Port Lincoln and Mayor Diana Mislov for hosting this year's conference.

## 2023 Australian Local Government Association National General Assembly

### Nation Convention Centre Canberra

13-16 June 2023

Local government leaders from across the country shared their vision for the future of councils at the 2023 Australian Local Government Association's National General Assembly.

Held in Canberra over 4 days, I attended the annual conference along with a delegation of LGA staff and elected members from across South Australian councils.

The week started with the Regional Cooperation and Development Forum touching on issues like resilience to natural disasters, skills shortages and the importance of regional development. Notably, Minister for Regional Development, Local Government and Territories Kristy McBain's speech at the forum mirrored much of the LGA's position on policy development and advocacy.

The NGA was a terrific opportunity for local government leaders from across the country to meet, deliberate and share success stories. I've left feeling inspired by what opportunities lie ahead for our sector and the partnerships that can be formed with the Federal Government for the benefit of communities.

NGA was an opportunity for council representatives to set and update sector policies and priorities. The major items on the conference agenda included reducing emissions and cost of living pressures, both of which the LGA supports wholeheartedly. Significant issues included disaster recovery, climate change, housing and the need to increase Federal grants to relieve pressure on ratepayers.



Key speakers included The Hon Catherine King MP and The Hon Peter Dutton MP. I was also extremely pleased to hear from Ambassador of Ukraine, His Excellency Vasyl Myroshnychenko, whose address called for local government in Australia to support Ukraine through partnerships that will help rebuild communities.

Mr Myroshnychenko thanked the City of Tea Tree Gully, who recently signed a sister city partnership with Borodyanka. This is the first sister city relationship with Ukraine, and offers the small town expertise and support.

Councils took the opportunity to meet with Federal Ministers and Federal departmental decision makers, to ensure they fully understand the range of local issues. This percolation of great ideas will no doubt lead to valuable discussions at council-level, with the benefits then flowing to ratepayers. A big thank you to ALGA President, Linda Scott and her team for their hard work in putting together the NGA.

Another recent highlight is the announcement by the Federal Government to fund 23 disaster mitigation projects across South Australia, worth \$47 million in funding. I am especially pleased that the Climate Ready Regions project led by the LGA received statewide funding. This project will extend the Regional Climate Partnerships, and include development of a business case and program outline for the state-wide program.

Finally, the week culminated in the re-establishment of the Australian Council of Local Government (ACLG) by Prime Minister Anthony Albanese. Hosted in Canberra to coincide with the ALGA National General Assembly, the ACLG began with a gala dinner at Parliament House on Thursday, followed by a full day of speakers from the Australian Government on Friday.

A \$100m Community Energy Upgrades fund was announced by the Prime Minister at this event. The fund will help councils invest in new energy solutions with upgrades to sporting and community facilities. This will help councils cut their emissions and reduce their energy bills.

SA council representatives felt inspired by many of the speakers at both the NGA and ACLG, reaffirming the critical value of the work of councils to support their local communities.



**Clinton Jury GAICD**  
Chief Executive Officer

## 85<sup>th</sup> Annual EPLGA Conference hosted by the District Council of Cleve. Economic Regeneration – Stimulating a Regional Economy



While the town of Cleve itself is located approximately half-way between Whyalla and Port Lincoln on the Eyre Peninsula, the District Council of Cleve encompasses the area from the coast of Spencer Gulf at Arno Bay west to the mountain ranges of Darke Peak. The area is characterised by panoramic views, cereal crops, sandy beaches and some of the best fishing in the country. The District Council of Cleve covers an area of 529,543 hectares serving a population of approximately 1771 (2016 census) people and shares boundaries with Kimba, Franklin Harbour, Elliston and Tumbly Bay Councils. The District Council of Cleve includes the townships of Cleve, Arno Bay, Darke Peak and Rudall.

The District Council of Cleve was honoured to host the 85th EPLGA Conference. The provoking conference, informed, engaged and entertained. The theme of the conference was Economic Regeneration with a focus on rural environmental sustainability. The Eyre Peninsula's geography and climate, positions the region as a major contributor to the State's Gross Regional Product (GRP) and at the forefront of global change in terms of 'green' mining, 'green' energy generation and sustainable agricultural practices. As we emerge from COVID restrictions and re-open to the world, Eyre Peninsula local government authorities seek to work in partnership and collaborate with all levels of government and stakeholders as we look to deliver unique solutions to the challenges local government faces in 2022 and beyond.

8.45 AM	<b>Opening</b> District Council of Cleve Mayor Phil Cameron	Talk about 'Why' and the leadership change process required.
9.05 AM	<b>Welcome by Mayor Clare McLaughlin, President EPLGA</b>	
9.10 AM	<b>State Growth Agenda &amp; Regional Strategy</b> Minister Clare Scriven, Minister for Primary Industries & Regional Development	The State Growth Agenda & Regional Priorities
9.30 AM	<b>Regenerating a Regional Economy – The Future Cleve</b> David Penfold, CEO District Council of Cleve	Transforming Local Economy, learnings from the past 3 years and the Future Direction
10.30 AM	MORNING TEA	
11.00 AM	<b>Platinum Sponsors Address - Plumbing and Pipeline Solutions</b>	
11.10 AM	<b>Future of EP Economy</b> Ryan Viney, CEO Regional Development Australia Eyre Peninsula	Future direction of the EP Economy
11.50 AM	<b>CSIRO - Future Protein Mission</b> Professor Michelle Colgrave - Future Protein Lead CSIRO	The Future Protein Mission is centred on principles of sustainable growth delivering high quality, affordable and nutritionally optimised protein for Australia.
12.30 PM	<b>Platinum Sponsors Address - Cavpower</b>	
12.40 PM	<b>Sustainable Aquaculture - Global and Australian Trends</b> Adam Main, General Manager CH4	Overview and Launch of CH4 Seaweed Initiative
1.20 PM	LUNCH	
2.20 PM	<b>Eco Tourism - Australian Trends and Future Direction</b> Adam Stanford, Senior Manager, Strategy and Insights SATC	South Australian Government Initiatives
3.00 PM	<b>Renewable Energy - Global &amp; Australian Trends</b> Michael Gartner, Managing Director and Robert Ibrahim, General Manager Photon Energy	Overview and Launch of the Photon Energy Project
3.40 PM	<b>Platinum Sponsors Address - Kelledy Jones Lawyers</b>	
3.50 PM	<b>Summary &amp; Call to Action</b> Mayor Cameron and CEO David Penfold	

**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](#)



**Regional Development Australia Eyre Peninsula**  
**Byran Trigg | 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 \(rdaep.org.au\)](http://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 Plant: Site Selection Committee

The Eyre Peninsula desalination plant Site Selection Committee (SSC):

- Andy Dyer (EP Seafoods)
- Brad Flaherty
- Brian Jeffriess
- Bryan Trigg
- Claire Webber
- Clare McLaughlin
- Delfina Lanzilli
- Gary Neave (TSA Management)
- Hannah Allen-Jordan
- Jack Ritchie
- Jo-Anne Quigley
- Jonathan Clark
- Mark Whitfield
- Matthew Morgan
- Peter Treloar (Chair)
- Peter Scott
- Rebecca Hayes
- Rob Gratton (Clean Seas)
- Ryan Viney
- Sam Telfer
- Shane Hodgens (Tackle World)
- Steve Dangerfield (TSA Management)
- Thomas McNab (Abalone SA)
- Tom Hyde (Yambah)
- Leith Blacker
- Trevor Smith

The SSC has made a recommendation to SA Water and the Government of South Australia.

A new site at Sleaford West has been identified by the SSC as a suitable site to host the desalination plant. Reasons behind its selection include it being rated by the Committee as the most favourable in the categories of environmental management, and social and community benefit.

The result of a five-month process, the recommendation has been informed by extensive due diligence, substantial technical investigations, feedback from an independent Marine Science Review Panel and insights gathered from consultation with the Eyre Peninsula community, councils, government agencies and industry.

The preferred new site at Sleaford Bay will now be referred to the SA Water Board and the Minister for Climate, Environment and Water for their consideration, who will ultimately make the final decision on the location of the plant within the next few months.

While the SSC acknowledges challenges and opportunities at every site, on balance, this new site at Sleaford West, which varies from other sites previously considered in Sleaford Bay, has the most opportunity to deliver water security to businesses and the Eyre Peninsula community.

This new site at Sleaford West ranked first in the assessment process, followed by Point Boston as a close second. The SSC will now work with SA Water and the government to establish a funding pathway to ensure a cost-effective approach to construction can be achieved. Although not expected, should this not be successful in the coming weeks, further consideration may need to be given to Point Boston.

To help inform SA Water and the Minister of the recommended option, some geotechnical testing and further site assessment will occur at the new site at Sleaford West.

Water security remains a top priority for the Eyre Peninsula community. Our main source of water is in decline and this action is being taken to ensure there is sustainable, reliable, and safe drinking water for the region into the future.

Together with SA Water, we will continue to work closely with impacted communities to engage and consult throughout the design and construction phases regarding amenity, design, easements, and land acquisition.

You're invited to visit [watertalks.sawater.com.au/Desalination-Eyre-Peninsula](http://watertalks.sawater.com.au/Desalination-Eyre-Peninsula) to stay up to date, subscribe for project updates and access SCC meeting minutes.

Brad Flaherty and Steve Dangerfield have met with Deputy Premier Susan Close, Minister for Environment and Water, SA Water Chair Allan Holmes and CE David Ryan, as well as Minister for Primary Industries & Regional Development, Clare Scriven, and Mehdi Dorouhdi, CEO of PIRSA.

All meetings were productive, with common themes being support for the process undertaken, but concerns around the expected cost of the project – and where and how the funding shortfall might be addressed. At this point, Steve Dangerfield is expecting the SA Water Board will be briefed on the project at its upcoming meeting, with further consideration to be made in November. Further geotechnical and design work at the site will be undertaken by TSA in the interim period, with more precise costings becoming available following that. It is expected that the State Government will make representation to the Federal Government in relation to funding.

A 'Working Group' will continue with whatever is required in the next stage of the project. Brad Flaherty's suggestion is that Steve Dangerfield take responsibility as Chair of this group, with Funding Sub-Committee membership simply carrying over to become the Working Group.

As such, the Working Group will consist of: Peter Treloar, Brad Flaherty, Bryan Trigg, Brian Jeffriess, Delfina Lanzilli, Jack Ritchie and Gary Neave and Steve Dangerfield – Engagement Lead, TSA

The minutes of the Working Group be circulated to the broader SSC membership and the SSC will reconvene 'as and if required'.

At the November 2022 meeting a project activity update was provided on the Sleaford West Variation site, Point Boston and Base Case. The Marine Science Review Panel provided a summary of key studies including the SARDI hydrodynamic modelling, Habitat mapping report, Ecotoxicology review and a response to industry studies. A Uley South ground water resource update was provided by Jono Clark.

## **SA Regional LGAs Executive Officers Management Group**

There are five regional LGAs across South Australia:

- Graeme Martin, Southern & Hills LGA
- Simon Millcock, Legatus Group
- Carron McLeod, Murraylands & Riverland LGA Tony Wright, Limestone Coast LGA
- Wendy Campana, Spencer Gulf Cities
- Peter Scott, Eyre Peninsula LGA
- Tony Wright, Limestone Coast LGA

The Regional LGA Executive Officers meet every 2 months to collaborate on projects and strategy across regional South Australia. Discussions are undertaken with LGA CEO and SAROC Chair and have included the following topics:

- Regional Plans
- SACCA
- SAROC/LGA updates
- Regional LGA updates
- LGA Health
- Early Childhood Services
- Regional Plans
- Regional Road Mapping
- Affordable Housing
- Ratings Equity
- CWMS
- Regional Workforce Development Research Project

## SA Power Networks Community Advisory Board (CAB)

The EPLGA Executive Officer is the Regional Representative on the Community Advisory Board (CAB), formerly known as the Customer Consultative Panel (CCP), is SA Power Networks' flagship consultation group ensuring that customer views shape service delivery and are at the heart of our decision-making process. The CAB consists of a broad range of stakeholders providing a representation of our community, including businesses, renewables, youth, regional stakeholders, customer advocacy groups, local government representatives and multicultural board members.

Following a refresh of the CAB in early 2022, a new 16-member board which was appointed in January 2022 for a two-year term. The EPLGA EO is one of two local government representatives.

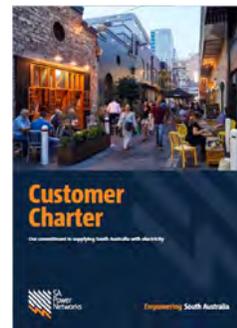
Cr Kat Mitchell, City of Port Adelaide Enfield, and Peter Scott, EO EPLGA, are the local government representatives on the CAB.

The CAB received a report on SAPN's community engagement for its 2025-30 regulatory reset which will impact future revenue and therefore consumer prices. Engagement updates are available on the Talking Power website: <https://www.talkingpower.com.au/cab>

The purpose of the Community Advisory Board (CAB) is to provide a forum where SA Power Networks can engage with various customer groups, customer representatives and external stakeholders, to ensure customer views shape their service delivery and decision-making. The CAB provides an opportunity to build and evolve effective, collaborative and two-way relationships between SA Power Networks and its customers.

The Board regularly receives updates from working and reference groups:

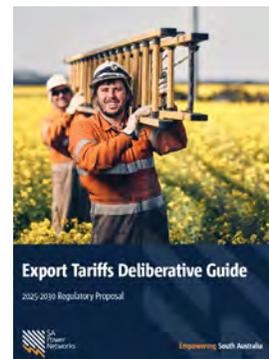
- Regional and remote customers CAB sub-committee
- Asset condition and risk CAB sub-committee
- Community Reference Group
- Vegetation Management Group
- Tariffs Working Group
- CAB Reset Sub-Committee



The People's Panel is comprised of approximately 50 independently selected South Australians who will help guide our next 5-year planning process for the investments and services that we'll deliver between 2025-2030. The Panel will SAPN consider: What customers think is the best balance of investments in service and price? How the costs of households and businesses feeding solar into the grid (export tariffs) can be shared fairly?

Speakers to Panel include:

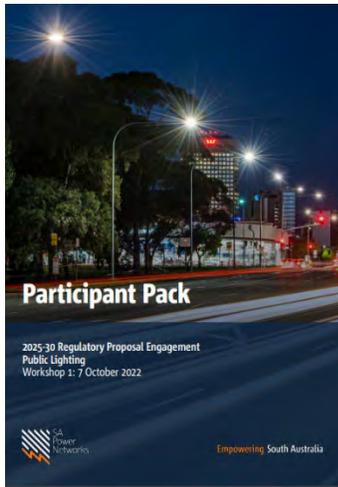
- Luke Morton, Co founder of iO Energy
- Andrew Schultz, SA Department of Energy and Mining
- Georgina Morris, SACOSS
- Brian Spak, Energy Consumers Australia
- Robert Sporne, Tindo Solar
- Peter Scott, EO EPGLA



## Public Lighting Working Group

The EPLGA EO is the regional representative on the Public Lighting Working Group (PLWG).

The PLWG consists of LGA, Council representatives, DIT and SAPN. A workshop was held on 7 October 2022. SA Power Networks public lighting service levels are determined by public lighting customers, which are 68 local councils and the South Australian Department of Infrastructure and Transport (DIT). This is referred to as an Alternative Control Service. The public lighting recommendation has no bill impacts to general South Australian customers as these costs are not recovered through Distribution Network Charges.



Customer feedback includes the following key insights:

- 57% of respondents indicated the service level that SA Power Networks should be applying to column replacement is Very High (allowing significant deterioration, deep pitting and corrosion)
- 86% of respondents indicated they support proactive lighting cable replacements for 2025 to 2030.
- 87% of respondents support moving to a single payment of \$25 for each street light outage reported and not repaired within agreed timeframe.
- 79% of respondents indicated they would support the introduction of two different performance targets for complex and general faults.
- 70% of respondents indicated they are using the customer lighting portal for information

The PLWG heard from SAPN regarding the review of the Guaranteed Service Level (GSL) scheme for public lighting, security light review outcomes and PLWG sub-committees for Smart Lighting, DIT/ main road lighting and Asset management. SAPN's Talking Power website for the Public Lighting Focussed Conversation is <https://www.talkingpower.com.au/public-lighting-2>

The Guaranteed Service Level's for Public Lighting for 2025-30 is being looked at by ESCOSA and questions was raised about the current GSL scheme and how financial obligations impacts the options - this will be incorporated into the regulatory framework submission for Reset 2025 to 2030 discussed during the second phase of the consultation, depending on preferred option.

The key outcomes of the Public Lighting Asset Management Workshop are listed below:

- Cost/funding (not a high council priority) (not considered by sub-group)
- Knowledge (of assets, AM and Risk)
- Resources (not considered by sub-group)
- Data and systems
- Customer Expectations

## Updating the Eyre Peninsula Local Government Association Charter

Jeff Tate Consulting has been engaged by the Eyre Peninsula Local Government Association (EPLGA) to undertake a governance review comprising:

- Potential changes to the Charter relating to Purpose, Board Membership, Terms of Office for office bearers. The Charter was last reviewed in 2018.
- A fit for purpose governance structure.
- Terms of Reference for Committees under the governance structure.
- Future resourcing arrangements for the Association.

A Discussion Paper has been circulated for consideration following the development of potential principles, targeted interviews, and a survey of the Mayors and CEOs of the Eyre Peninsula Councils. At a subsequent workshop with Mayors, changes to the Charter were discussed and are presented below.

The EPLGA Executive Officer will seek legal advice on the changes to the Charter. Any subsequent wording changes as a result of legal advice, that don't change the intent of the updated Charter, will be signed off by the EPLGA Executive prior to a 6-week consultation period with constituent Councils. Any significant changes after legal advice will come back to the Board before proceeding further.

The final Charter was presented at the December 2022 EPLGA Board meeting for approval.

In summary the following changes have been made:

- Consistent with the Australian Local Government Association (ALGA), the term Deputy President has been replaced with Vice President.
- 3.0 The Purpose of the EPLGA:
  - 3.1 *To work collaboratively with the LGA to achieve the aims and objectives of the LGA* has been changed to ***mutual*** aims and objectives.
  - 3.4 *to identify available resources within the region and to co-ordinate or assist in coordinating the management of these resources for the betterment of the region's community* has been replaced with *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*
  - 3.5 *To encourage, assist, seek out, determine, assess and respond to the needs and aspirations of the region's Constituent (Councils)* Councils has been added.
  - *to undertake coordinating, advocacy and representational roles for its Constituent Councils at a regional level* has been added.
  - 3.7 *To develop, encourage, promote, foster and maintain the financial and economic wellbeing and advancement of the region and if desirable for such purpose to undertake, establish, acquire, conduct or dispose of any business, enterprise, undertaking or venture which in the opinion of the EPLGA is necessary, desirable or convenient* has been deleted as the EPLGA is not about setting up a business.
- 6.4 Membership
  - Constituent Councils can only appoint elected members (not officers) to the Board.
- 9.0 Officers of the Board
  - Elections for President and Vice President held every 2 years (rather than 4).
  - President and Vice President mid-term vacancies will be filled by direct elections.

The changes make the Charter shorter and somewhat simpler. After consultation with member Councils the Charter updates were adopted. The review period is 4 years.

## 2022-23 Special Local Roads Program –Outcomes

The Special Local Roads Program (SLRP) has been in place in South Australia since 1985. Since its inception, it has supported South Australian councils to construct and maintain significant and strategic local roads that otherwise would exceed an individual council's capacity. Its existence is built on the premise that the local government sector as a whole, benefits from councils pooling a portion of their road funding.

Funding for an annual competitive SLRP grant round is provided from:

15% of identified local roads component of Commonwealth Financial Assistance Grants.

15% of South Australia's Supplementary Local Road Funding (in available years).

15% of South Australia's allocation of Roads to Recovery.

The objectives of the SLRP are to:

- Prioritise the construction and maintenance of strategic and significant local roads whose benefits exceed the boundary of the council and its community.
- Support the delivery of local roads in an orderly and coordinated manner through evidence-based decisions that draw upon the best available State, Regional and Local plans.
- Demonstrate accountability and transparency in the administration of the program.

The LGA operates the Local Government Transport Advisory Panel (LGTAP) to oversee the governance and operations of the SLRP. This includes considering applications for SLRP funding and making recommendations to the LGA Board of Directors, which flow to the South Australian Local Government Grants Commission and relevant State and Federal ministers for approval.

Each year LGTAP calls for applications for SLRP funding from councils. To ensure that proposed projects are strategic and regional in nature, Regional LGA's (Eyre Peninsula, Legatus, Limestone Coast, Murraylands and Riverland, Southern and Hills and Spencer Gulf Cities) and the Metropolitan Strategic Roads Committee (MSRC – established by the LGA's GAROC committee in lieu of a metropolitan 'regional' LGA) are asked each funding year to review and comment on applications proposed by their members.

Applications (including any comments provided by Regional LGAs and MSRC) are then considered by LGTAP, who propose an annual program of works across SA for the allocation of funding from the SLRP. LGTAP analyses applications in accordance with the adopted LGTAP policies which assures transparency and accountability in its decisions.

Following assessment, LGTAP provides recommendations to the LGA Board of Directors for endorsement, which in turn, makes recommendations to the South Australian Local Government Grants Commission.

LGTAP are implementing a number of process improvements in 2022 that respond to feedback from councils, regional LGAs and other stakeholders. The key changes include:

- ***all applicants are to apply directly to the LGA via Smarty Grants***
- all applications, including progress reports, will be managed via Smarty Grants
- regional LGAs and the MSRC will be asked to provide referral comments on applications after grants close on 20 May 2022.
- LGTAP will evaluate applications against the new SLRP assessment criteria in accordance with the updated SLRP Policy Manual.

Applicants are encouraged to familiarise themselves with the updated SLRP Policy Manual available on the LGA's Special Local Roads Program website:

[https://www.lga.sa.gov.au/\\_data/assets/pdf\\_file/0021/1125066/ECM\\_77161-SLRP-Policy-Manual-March-2022.pdf](https://www.lga.sa.gov.au/_data/assets/pdf_file/0021/1125066/ECM_77161-SLRP-Policy-Manual-March-2022.pdf)

The 2022-23 Grant Round opened on Monday 4 April 2022 and closed at 4pm, Friday 20 May 2022. Thirty-six applications were received at the closing date, requesting a total of \$21,122,000 of funding. Twenty-nine projects with a total funding allocation of \$16,212,000 were recommended by the Local Government Transport Advisory Panel (LGTAP) to the LGA Board. On Friday 22 July 2022, the LGA Board considered and endorsed the recommendations put forward by LGTAP for the 2022-23 SLRP. Below are the outcomes of the recommendations of the three projects submitted from within the Eyre Peninsula LGA.

Successful SLRP outcomes for Eyre Peninsula:

Council	District Council of Franklin Harbour	District Council of Cleve
Title	Cowell Kimba and Lucky Bay Roads upgrade	Ballumbah/Kinnaird Road
Description	The project scope includes stabilizing and sealing shoulders to attain an 8m seal width and resealing existing surface to safely accommodate increasing heavy vehicle movements and larger combinations of Restricted Access Vehicles associated with grain cartage to T-Ports export terminal at Lucky Bay. 2km of failing pavement will be overlaid.	Upgrades along Ballumbah/Kinnaird Road which will include profiling edge of seal and stabilising widening of the shoulders. This will greatly improve the safety along this now major route for heavy vehicles.
SLRP requested	\$1,063,000	\$400,000
Council Contribution	\$523,000	\$200,000
Total Project Cost	\$1,586,000	\$600,000
<b>LGTAP Recommendation</b>	<b>Supported</b>	<b>Supported</b>
<b>Funding Recommended</b>	<b>\$1,063,000</b>	<b>\$400,000</b>

## 86<sup>th</sup> Annual EPLGA Conference – hosted by the EPLGA. *Future Industries and Collaboration*

Friday 17 March 2023

The 86th Annual EPLGA Conference was put on by Peter Scott, the EO of the EPLGA, and staged at the Nautilus Theatre in Port Lincoln. The conference attracted over 200 delegates, sponsors and speakers.

All the latest developments in the booming hydrogen and space industries, as they apply to Eyre Peninsula, and plans to tackle the housing crisis were presented.

With a focus on the Eyre Peninsula region of South Australia, this conference will bring together industry leaders, researchers, and government to collaborate and innovate towards a sustainable future. The conference will feature keynote speakers, panel discussions, and networking opportunities to share ideas and best practices for driving economic growth and improving quality of life in regional communities. The Conference emphasised the importance of collaboration and innovation in driving progress and growth for the region. Attendees will have the opportunity to learn about cutting-edge developments, network with key players in these industries and gain insights on how to drive economic growth for South Australia’s Eyre Peninsula. With an exciting line up of keynote speakers and interactive panel discussions, the conference was a valuable experience for all attendees.



Website: [EPLGA Conference | Eyre Peninsula Local Government Association](https://www.eplga.org.au/conference)



*Figure 1 High Schools were invited to send students to the afternoon session covering hydrogen and space. After the conference they participated in a meet and greet with presenters. Many of the students have picked opportunities through UniHub.*



Conference Speakers:



Mayor Dean Johnson



Mr Sam Telfer, MP



MC - Peter Scott, EPLGA



Bryan Trigg, RDAEP  
Chair



Dr Tom Nehmy -  
Keynote. Healthy Minds



Sam Usher. Australian  
Radioactive Waste Agency



Professor Andrew Beer.  
UniSA



Michael Richardson.  
Masterplan



Naomi Reed. NBN



Zinta Docherty, Kellely  
Jones Lawyers



Greschen Brecker. H2EX



Matt Grant. Lower  
Eyre Council



Richard Day. Office of Hydrogen Power SA



Michael Gunner. Fortescue Future Industries



Dr Catherine Grace. SA Space Industry Centre



Andrew Love. Australian Space Agency



Professor Matthew Gilliam. University of Adelaide



Darcey Watson. The Andy Thomas Space Foundation

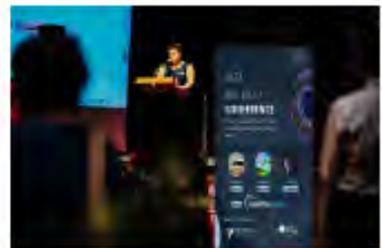
**Thursday 16 March 2023**  
**Kelley Jones Wine Mixer**  
**Peter Teakle Winery**  
6:00pm-9:00pm (4 Course Dinner)

**Kelley Jones**



**Friday 17 March 2023**  
**Nautilus Theatre**  
8:30am-5:00pm NBN 86th EPLGA conference

- Keynote - Healthy Minds Program
- Housing Crisis Solutions
- Hydrogen and Space Industries



**Kelley Jones Networking Dinner**  
**Hotel Boston Alfresco**  
6:00pm Networking Dinner - Beachside!

**Kelley Jones**



## Eyre Peninsula Strategic Regional Plan 2023-26

The existing Regional Strategic Plan was last prepared in 2019 and is due to be reviewed and updated. Led by Ryan Viney, CEO of Regional Development Australia Eyre Peninsula (RDAEP), in partnership with the EPLGA and Landscapes SA Eyre Peninsula Board, the three organisations are jointly seeking to prepare a new Strategic Regional Plan 2023-2026.

Under the RDA Charter RDAs are required to ‘co-ordinate the development of a strategic regional plan, that will align with the Commonwealth’s regional priorities. It is important that, to the extent possible, economic development stakeholders agree on a set of common needs and priorities for their region and coordinate their collective efforts in a manner that ensures the achievement of outcomes is maximised. As facilitators of economic development, RDAs have an important role to play in bringing stakeholders together under a common strategic plan for their region.

The audience for the Strategic Regional Plan includes communities, organisations, private enterprise and all levels of government. It is hoped that once developed, the Strategic Regional Plan 2023-2026 will assist regional development stakeholders and their communities to identify comparative advantages, manage regional growth pressures, identify opportunities and address economic development and infrastructure needs. As such it will need to consider Commonwealth, State and Territory and Local Government Plans, along with those prepared by the EPLGA and Landscapes Board.

The Strategic Regional Plan will be a three-to-five year living document that should focus on the economic development of the region. The Strategic Regional Plan should also address the Commonwealth’s regional priorities of:

1. Connectivity and Infrastructure incorporating digital connectivity, transport links, and freight and supply chain infrastructure.
2. Human Capital and Skills to provide skilled and adaptable workforces, Regional Universities and training, and schooling.
3. Regional Employment and Business to develop regional businesses and industry, local R&D and innovation and a strategic regional vision.
4. Leadership and Collaboration by investing in regional leadership, capable local government and the Indigenous community.
5. Amenity and Liveability providing services, facilities and liveability, and support for local priorities.
6. Sustainable Natural Resources to build future resilience, ensure sustainable foundations and provide economic opportunities and jobs. Areas include Water, Sustainable Agriculture, Pest Plants and Animals, and Biodiversity.

Critical issues are those which are likely to have a significant impact on the current or future economic performance and growth of the region. Where possible, critical issues should be supported by evidence or data.

The Strategic Regional Plan should articulate a clear vision for the region and identify strategic priorities and can be used to guide decision making activities in Annual Business Plans. The Strategic Regional Plan will also serve as a major promotional tool for the region, including by supporting investment attraction.

It is critical that a Strategic Regional Plan has broad stakeholder input and support to ensure outcomes from economic development work undertaken are maximised for the local community.

**Consultation** – The development of the Strategic Regional Plan will need to be underpinned by comprehensive engagement and consultation with key stakeholders to ensure complete coverage of economic development issues that are important to the region. This will also ensure that it reflects the expectations of the community and give a strong sense of regional ownership. Stakeholder groups will include governments, community organisations, business and industry groups, education institutions and the not-for-profit sector.

**Evidence based and data** – the Strategic Regional Plan will need to have an economic, social and environmental description of the region from a diversity of evidence sources. These include the Australian Bureau of Statistics

Australian, state/territory and local government data sources and publications, the private and not-for profit sectors, universities and private research organisations and publications.

**Strategic context** – The Strategic Regional Plan should outline the strategic context of the document, including the priorities of Australian, state/territory and local governments. This will assist to identify complementary priorities and align with program and funding opportunities.

**Analysis** - All evidence and data should be accompanied by analysis which addresses its significance and how it supports their strategic vision and priorities.

- Analyse how the evidence supports the regional vision
- Identify regional strengths, weaknesses, potential threats and opportunities
- Articulate the drivers of change and regional trends
- Outline the region’s economic, social or environmental strategic priorities.

High level actions to support priorities will need to be included in the Strategic Regional Plan to support the detailed work plans of regional development stakeholders.

**Priorities** - A series of economic development priorities for the region will need to be identified after conducting widespread consultations, research and analysis, and detailed consideration. These should be endorsed by all stakeholders.

**Presentation** -The Strategic Region Plan will need to be concise. Lengthy Plans can be difficult for stakeholders to navigate and identify key information about the region. All electronic versions of must be word searchable. The Strategic Regional Plan 2023-2026 completion date is early December 2022.

### **Strategic Plan Working Group**

The Strategic Regional Plan Working Group will provide strategic oversight and guidance in the development of a new Strategic Regional Plan, including: defining the project scope, evaluation/assessment of consultant quotes, including any proposed project methodology, experience, and cost, extent of stakeholder engagement and consultation and provision of advice and guidance to the appointed consultancy firm (URPS appointed 16/8/2022)

The Strategic Regional Plan Working Group will be managed and supported by RDAEP, and shall consist of the following members:

- Ryan Viney, Chief Executive Officer, RDAEP (Chair)
- Peter Scott, Executive Officer, EPLGA
- Jono, Clark, General Manager, Eyre Peninsula Landscapes Board
- Grazio Maiorano, Director URPS

### **Strategic Regional Plan (SRP) for Eyre Peninsula - Engagement**

Regional Development Australia Eyre Peninsula (RDAEP), in partnership with the Eyre Peninsula Local Government Association (EPLGA) and Landscapes SA Eyre Peninsula Board, are about to table a new Strategic Regional Plan 2023-2026.

Ultimately the updated Plan will provide an overarching vision and enable the RDAEP and respective regional Councils to advocate collectively with a unified voice. The Plan will address the Commonwealth’s regional priorities of:

- **Connectivity and Infrastructure** incorporating digital connectivity, transport links, and freight and supply chain infrastructure.
- **Human Capital and Skills** to provide skilled and adaptable workforces, Regional Universities and training, and schooling.

- **Regional Employment and Business** to develop regional businesses and industry, local R&D and innovation and a strategic regional vision.
- **Leadership and Collaboration** by investing in regional leadership, capable local government and the Indigenous community.
- **Amenity and Liveability** providing services, facilities and liveability, and support for local priorities.
- **Sustainable Natural Resources** to build future resilience, ensure sustainable foundations and provide economic opportunities and jobs.

The engagement undertaken helps to create a greater sense of ownership of the Plan by its stakeholders. Engagement has been undertaken to ensure complete coverage of economic development issues that are important to the region. This also ensures that the Plan reflects the expectations of the community and give a strong sense of regional ownership.

The following lines of enquiry will underpin the engagement regarding the Strategic Plan. Additional lines of enquiry will be created for specific stakeholder communication collateral as required:

1. What are the Eyre Peninsula's greatest strengths?
2. Does the Eyre Peninsula have any competitive advantages?
3. What will be the biggest challenges for the Eyre Peninsula over the next 5 years?
4. What infrastructure will be the regions greatest challenges associated with economic development?
5. What are the anticipated opportunities for economic growth and investment?
6. Understanding the relationship between Commonwealth priorities and the Eyre Peninsula.
7. What is does the local community value?
8. What is the role of the RDAEP, EPLGA and Landscapes SA Eyre Peninsula in this Plan?
9. Council and stakeholder advocacy for strategic priorities that outline the future of the Eyre Peninsula.
10. Leveraging on industry and existing economic opportunities i.e. Hydrogen Hub

Eyre Peninsula Councils have been involved in the development of the plan and consultation has included the following stakeholders:

- State and Australian Members of Parliament
- Department of Infrastructure and Transport
- Department for Energy and Mining
- Primary Industries and Regions SA
- Department for Trade and Investment
- South Australian Tourism Commission
- Australian Southern Bluefin Tuna Industry Association
- Eyre Peninsula Agriculture Research Foundation
- Lower Eyre Ag Development Association
- Grain Producers SA

As the Board would be aware, a new Strategic Regional Plan for the sustainable economic growth of the Eyre Peninsula has been prepared by Regional Development Australia Eyre Peninsula in partnership with the Eyre Peninsula Local Government Association (EPLGA) and the Eyre Peninsula Landscape Board (EPLB).

The Plan identifies a shared vision and priorities that the partner organisations will work towards over the 2023-26 period to support the prosperity of the Eyre Peninsula region by leveraging regional strengths, managing growth pressures, addressing economic development and infrastructure needs and identifying other important opportunities.

To inform development of the Plan, early engagement was undertaken with the community and stakeholders in September 2022 to understand what they saw as the key challenges and opportunities for the sustainable economic growth of the Eyre Peninsula.

Once the Draft Eyre Peninsula Strategic Regional Plan 2023-26 was prepared, the document was released for an eight-week public consultation period between 5 December 2022 and 27 January 2023. To notify the community and relevant stakeholders, this public consultation period was promoted via:

- Regional Development Australia EP website
- Regional Development Australia EP social media channels
- Public notice in the 'Eyre Peninsula Advocate'
- Direct e-mails/letters to identified stakeholders and workshop attendees

A total of ten (10) submissions were received through this engagement period on behalf of the following organisations:

- City of Port Lincoln
- Wudinna District Council
- Lower Eyre Council
- Eyre Peninsula Cooperative Bulk Handling
- Flinders Port Holdings
- Port Lincoln Rotary Club
- Iron Road Ltd
- South Australian Tourism Commission
- Southern Launch
- SA Water

Feedback received was constructive with most submissions commending the RDAEP for a well delivered draft plan, many highlighting concurrence with focus areas considered pivotal to the Eyre Peninsula's future. Noting this, suggestions were provided seeking to refine the document by way of specific detail to matters of interest. Below is a list of key themes raised:

- Various projects/initiatives sought to be included under major projects
- Various and specific future actions suggested for inclusion
- Notion of introducing specific metrics and milestones to identify future actions
- Reinforcing challenges associated with distance and the pivotal role of airports and air travel in this regard
- Ranking/prioritising of identified opportunities and threats
- Other strategic partners to be included under various priority areas
- Lack of financial capacity of local councils to finance infrastructure maintenance and/or upgrade works
- Support relative to the environmental lens applied to the plan and the importance of adapting to and combatting climate change
- Seeking additional capacity and efficiencies relative to transport routes for both people and commodities

Upon review of the submissions received, various changes are recommended to update and finalise the Eyre Peninsula Strategic Regional Plan 2023-26. A summary of these proposed changes is provided below:

- Referencing Local Government in the delivery segment of the Plan to solidify their role
- Specifically inserting the term 'Respect' to emphasise its importance with regard to Aboriginal history
- Updating the Eyre Peninsula snapshot to include latest figures from the South Australian Tourism Commission
- Update the Major Project list by way of including a further two projects (Port Thevenard Analysis and Port Lincoln Marina Wharf) and updating the descriptions of the Iron Road and Cape Hardy projects.
- Update the Opportunities and Threats section to include new threats and order/prioritise both lists.
- Insert new Future Action under Priority Area 1 Housing and Accommodation which reads as follows: Strengthen the link between housing and future workforce requirements by quantifying demand for housing in line with projected workforce requirements.
- Insert statistics to emphasise the severe shortage of doctors across the Eyre Peninsula.
- Make various changes to Priority Area 3 to include reference to people living with disability.

- Insert text reinforcing the challenge of distance and the importance of maintaining existing infrastructure and services.
- Insert new Future Action under Priority Area 9 Telecommunications Connectivity which reads as follows: Advocate for a weather (Doppler) radar that captures the Eyre Peninsula.
- Insert several new strategic partners across various Priority Areas.
- Insert new Future Action under Priority Area 12 Visitor Economy which reads as follows: Collaborate with Local Government as airport owners/operators to support the optimisation of airports as key tourism infrastructure assets.
- Insert a performance measures table under the Measuring Success chapter.

Due to the diverse range of organisations which lodged submissions, feedback received was varied although some common themes were identified (as outlined above). Changes proposed to the document are considered appropriate as they reinforce issues and matters identified through preliminary consultation with the proposed changes strengthening the document. The most significant changes proposed include the insertion of two new major projects as well as three new Future Actions. Further a performance measures table was developed in response to feedback received, seeking clearer measurables to assist in identifying success.

On this basis it is considered the Draft Strategic Regional Plan 2023-26 has been updated appropriately to reflect feedback received via consultation and is an accurate representation of community and stakeholder sentiment. The Eyre Peninsula Strategic Regional Plan 2023-26 provides the RDAEP, EPLGA and the EPLB with clear direction for the next three years.

The RDAEP Board endorsed the Plan at their meeting on 24 February 2023. Once endorsed by EPLGA and EPLB, the Eyre Peninsula Strategic Regional Plan 2023-26 will articulate a clear vision for the region and identify strategic priorities that will be used to inform activities in the 2023-2024, 2024-25 and 2025-2026 Annual Business Plans and Budgets.

## Eyre Peninsula Waste and Resources – Workshops and Strategy Development

*A comprehensive effort to address waste management challenges on the Eyre Peninsula, focusing on sustainable practices, collaboration, and innovative solutions to overcome geographical and logistical challenges.*

EPLGA Waste to Resources Project - Objectives and Activities

Project Objectives:

1. Audit and review of waste contracts and waste management.
2. Identification of cooperative opportunities in the organic circular economy.
3. Exploration of collaborative avenues for Councils.
4. Pathways for compliance with EPA regulations.
5. Development of a 2-year action list within a 10-year strategic framework.

An Eyre Peninsula Waste and Resources Strategy workshop and forum was held in Port Lincoln on Thursday 18th August 2022. Over 40 participants attended from State and Local Government, Industry and community.



*“It was great hearing some of the ideas coming out of this region on ways to re-use the problematic waste and having those people in the same room as the GISA people who can help with this was a stroke of brilliance”*

The workshop has received very positive feedback with the mix of Industry Solutions, State Government outlining Programs available and updates from Local Government proving a hit.

Marina Wagner and John Phillips provided an update on waste across Eyre Peninsula and there was consensus on numerous recommendations. All of the presentations from the day have been made available electronically to all and are available on the EPLGA website.

Emphasis was on developing a consistent data collection and reporting system for stakeholders and the involvement of various stakeholders like Councils, waste management service providers, and businesses in sectors like farming, composting, and aquaculture.



Schedule of Events	
9:45 AM	<b>Welcome</b>
10:00 AM	<b>Keynote:</b> Michaela Heinson, Associate Director, Economic Growth and Sustainability, Green Industries SA
10:20 AM	<b>EP Waste and Resources Strategy:</b> Baseline and how far we have come Marina Wagner - Sustainable Solutions
10:40 AM	<b>EPA Waste Reform</b> Steven Sergi
11:00 AM	<b>Short Break</b>
11:10 AM	<b>Opportunities and Visions</b> John Phillips, Marina Wagner <ul style="list-style-type: none"> <li>• Veolia Anthony Brazzale</li> <li>• EP Recycling Glen Watts</li> <li>• SABRN James Howatt</li> <li>• Shadowbox &amp; Champion Academy Sarah Prime</li> <li>• EPBH/Peats Tim Scholz and Peats</li> <li>• Fisheries and Oyster Industry TBC</li> <li>• Fishnet Recycling Clair Crowley</li> </ul>
11:50 AM	<b>Inhibitors and Enablers</b> John Phillips, Marina Wagner GISA Grant and Support Programs. O&A Justin Lang
12:15 PM	<b>Lunch Break</b>
1:00 PM	<b>Priorities and timelines</b> - finding common ground. John Phillips & Marina Wagner
1:30 PM	<b>KESAB Forum:</b> Wendy Bevan CEO KESAB City of Whyalla DC Kimba
3:00 PM	<b>Where to from here</b> John Phillips

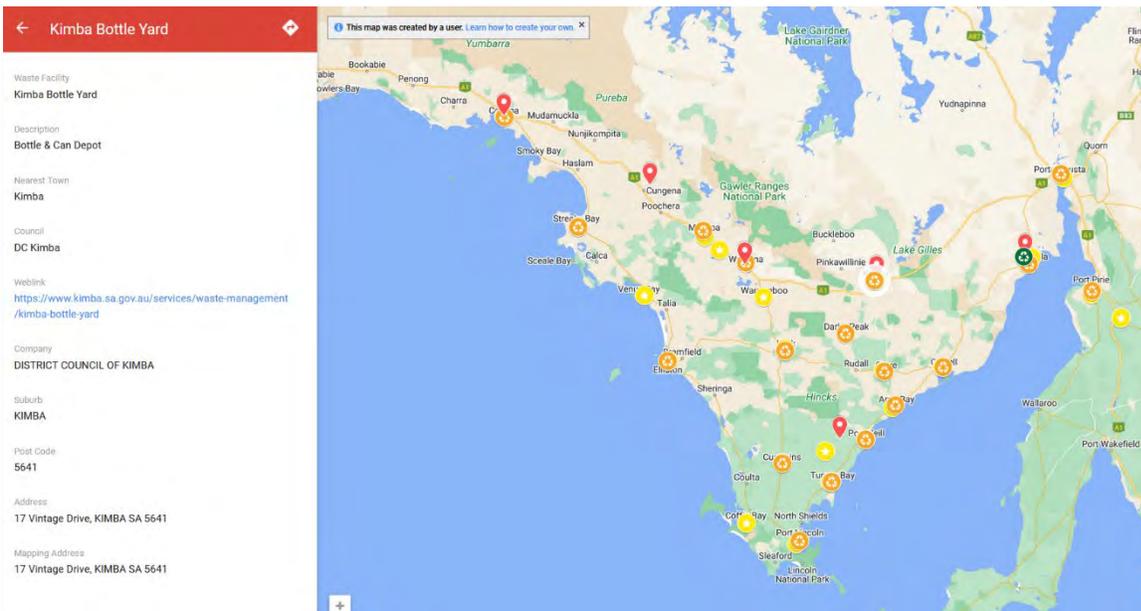


Figure 2 A Google map has been created listing all the waste facilities on Eyre Peninsula. Clicking on each location will bring up information on services offered. The Map can be accessed here: [Eyre Peninsula Waste Facilities](#).

Special focus on farm waste management and business cases for handling different waste types (glass, plastic, organics).

Greening Industries South Australia (GISA) provided \$20,000 towards the EP Waste Strategy Part 2.

Key activities include developing reporting templates, assessing farm waste, and formulating business cases for waste management.

- Direct financial support from various organizations, including NAWMA, PEATS, City of Port Lincoln, Flagcan Distributors, and EPLGA.
- Data Collection and Stakeholder Engagement:
- Marina Wagner from Sustainable Solutions leads the strategy execution.

- Comprehensive data collection on waste streams and resources management, with involvement from various councils and stakeholders.
- Identification of business cases needing reliable data and forecasting.
- Stage 2 strategy includes collaboration with the City of Pt Lincoln and other stakeholders for specific waste management initiatives.
- Meetings and Next Steps:
- Ongoing meetings with councils and stakeholders to establish baseline data and explore waste management solutions.

**Stage 2 (September 2022-June 2023):**

Initial Report (March 2023): Highlighted completed tasks and ongoing projects.

**Key Developments:**

- Establishment of hazardous waste drop-off/collection facilities, funded by GISA, with successful collections in Pt Augusta and Port Lincoln.
- Advancements in managing organic waste and preparation for a FOGO Pilot in Port Lincoln.
- Preparation of strategic directions for a stakeholder workshop.
- Finalising the EP Waste and Resources Strategy draft for approval.

Stakeholder Workshop (8 May 2023, Pt Lincoln) - potential solutions to overcome roadblocks and implement circular economy solutions on the Eyre Peninsula.

Attended by various stakeholders, including representatives from Councils, commercial entities, EPA, and GISA. Presentations focused on the progress, meeting objectives, and the draft strategy.

**Key Strategy Elements:**

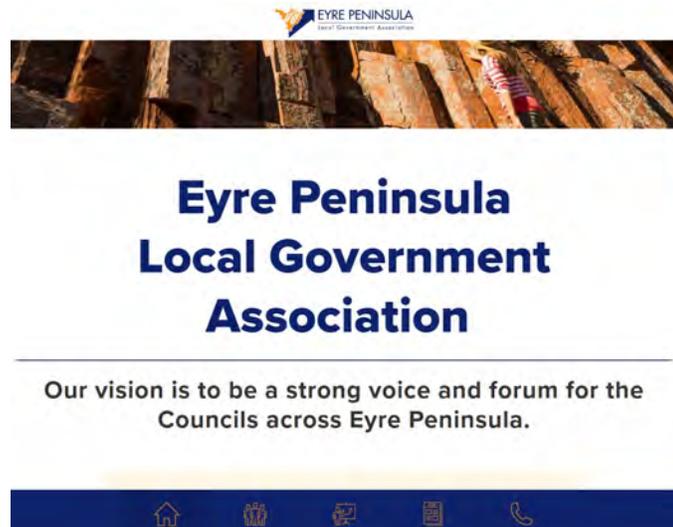
- Emphasis on sustainable and resilient systems within resource limitations.
- Engagement in partnerships for long-term service security.
- Commitment to meeting EPA standards and community needs.
- Continuous improvement towards broader service scope and circular economy.
- Key Challenges: Geographic and logistical challenges, resource constraints, and governance issues.
- Opportunities and Challenges on the Eyre Peninsula:
- Kerbside Collections: Effective in metropolitan areas and councils near landfills/recycling facilities, but challenging for remote EP councils due to distance.
- Investigated Opportunities: Exploring different perspectives to address the gaps between kerbside collections, transfer stations, and CDS depots.



*Figure 3 President Mayor Dean Johnson and Vice President Mayor Joanne Quigley during a site visit to NAWMA - destination for all of Eyre Peninsula's recyclables*

## EPLGA Website updated

<https://eplga.com.au/>



The EPLGA website is now a Progressive Web App (PWA) and is built using the latest technology pioneered by Google.

It is very different to most traditional websites because it is both an "app" and a mobile responsive website in one. The EPLGA PWA is one of the first of its kind to be released in Australia. The website and application hybrid allows users to visit our website and download it as an App with an icon added to their home screen. On any device.

PWA's do not need the App Store or Play Store. To access the PWA as an app, simply visit the EPLGA home page on a mobile device. If you are viewing the PWA on an Android we recommend using Chrome as your browser. If you are using an iPhone we recommend using Safari. You can install this app by following the instructions below.

### Android

Once you have found the website a pop up will appear at the footer of the page. Press "Add EPLGA to Home screen" and the EPLGA app icon will instantly appear on your device home screen.

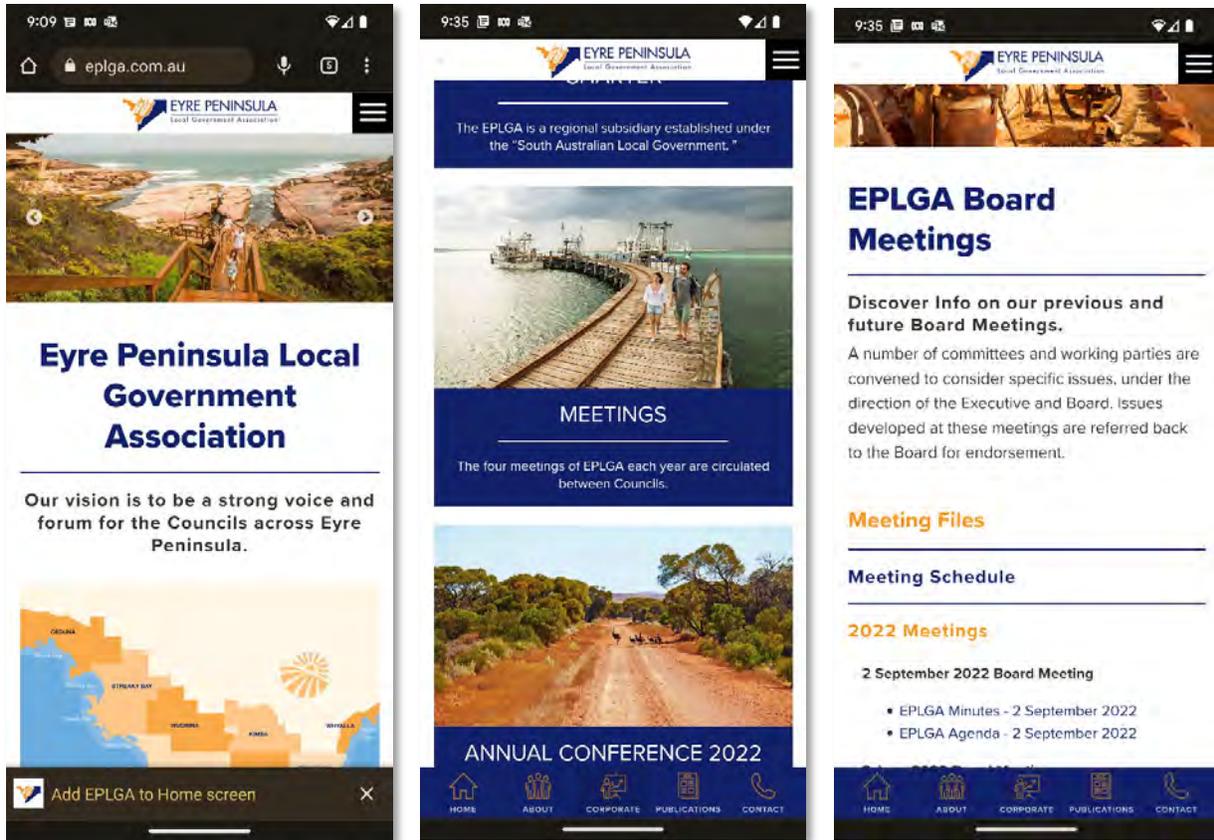
### iPhone

In the bottom of your Safari browser, select the middle icon.

A series of options will appear. Press "Add to Home Screen".

The EPLGA app icon will instantly appear on your device home screen. When opened, the app version of the EPLGA website will launch. You'll notice it's very smooth and seriously fast!

Most updates are done automatically. To manually update the app – simply press the “Reload App” button above or when it appears on screen. The app will auto-refresh with all the new content ... the reload is usually very fast (less than a second) on a PWA.



Website: [eplga.com.au](http://eplga.com.au)

## 14<sup>th</sup> Australian Space Forum – opportunities for Eyre Peninsula

The Australian Space Forum is held every 6 months in Adelaide bringing together the best and brightest from Australia's space industry and around the world. Each event features keynote addresses from space industry leaders and informative panel discussions on current space topics and industry trends.

The forum was attended by RDAEP, EPLGA, City of Port Lincoln and DCs of Lower Eyre and Tumby Bay.

The Andy Thomas Space Foundation welcomed a global audience of over 1000 to the 14th Australian Space Forum, which was held on Tuesday, 25 October 2022 at the Adelaide Convention Centre in South Australia.

Supported by the Australian Space Agency, the South Australian Space Industry Centre and SmartSat CRC, the Forum provides the perfect opportunity to stimulate ideas, share information about emerging technologies and network with influential space sector leaders and the broader community.



Subsequently several speakers presented to the EPLGA 86th Annual Conference in Port Lincoln (March 2023).

The space sector in Australia is experiencing unprecedented growth as industry, academia, and government work together to expand their activities and develop international relationships for ongoing opportunity and success within the space economy.

Forum sessions included international panels covering highly pertinent topics that are shaping the industry.

**Earth Observation – The National Space Mission for Earth Observation –** a major investment that will expand Australia's capability in designing, manufacturing and operating space and ground based systems. Starting with the EO roadmap and priorities on there (e.g. AquaWatch, SCR, OzFuel,...) to ground side support with in-situ sensing, cal/val and data fusion, to sensors and imagers, or even into the government vs commercial enterprise provided data.

**Optical Communications –** A quantum leap in Australia's secure and high bandwidth communications to connect the world and beyond. How exactly do we benefit from optical communications? What exactly does this mean and how does it differ from RF? Does dual technology (combined RF and optical) mean anything? And if so, when will we see the rewards?

**Foundation Services Rover –** Exploring remote operations and autonomous systems building on Australian expertise in the resources and mining sectors for the collection of lunar soil (regolith). What would the successful extraction of materials for In-Situ resource utilisation (ISRU) mean for future Australian and international space missions? How could technologies developed through this project contribute to on-Earth resource sustainability?



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

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 effort was facilitated by a collaborative partnership involving RDAEP, Landscapes SA, Local Councils, and the Eyre Peninsula LGA.

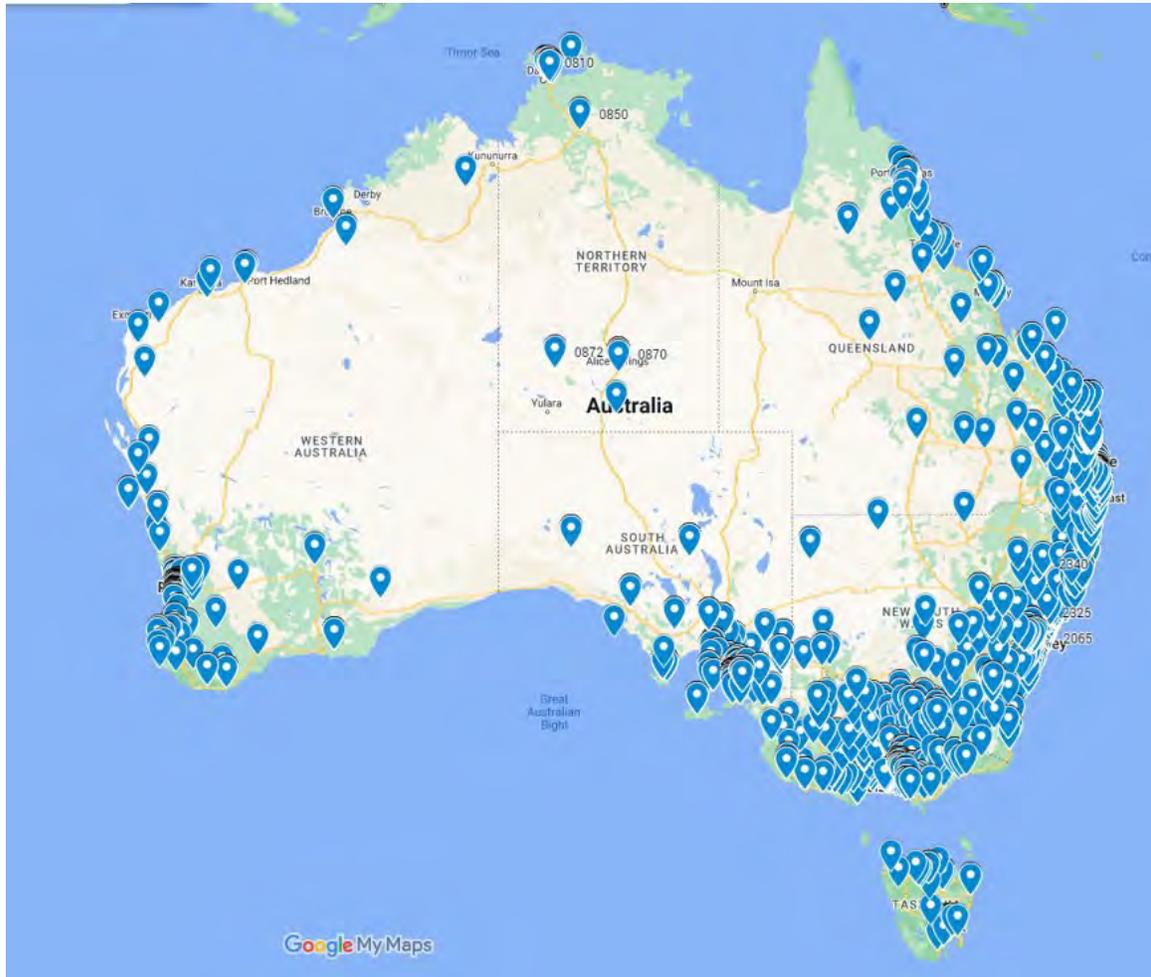
The main aim of the project was to upgrade the camping grounds to a minimum and consistent quality standard of facilities and signage, while also tackling the environmental issues at each location. We wanted to create a better infrastructure to cater to drive visitors and increase their length of stay 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 the booking system in conjunction with campsite upgrades and clear, consistent signage. The platform for online bookings is promoted via [www.eyrepeninsula.com](http://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 from both within and outside 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 practices for councils and regional stakeholders.
7. Successful adoption of an online booking system, mirroring the success of other campgrounds in National Parks.



*Figure 4. 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.

### **Digital Technology Impact**

In 2022-2023, the online booking system saw 14,000 bookings, catering to 35,000 visitors, for a total of 29,000 nights. Revenue has increased by 220%, allowing Councils to offset waste management costs and reinvest in better camping facilities. The data collected has proven invaluable in guiding the decision-making process.

## Media Coverage

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](#)



Figure 5 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're proud of our progress, and we're 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.



Surprisingly only 23.2% of campers come from South Australia! (10.1% of campers are International, 66.6% from Interstate)

## Eyre Peninsula LGA Annual Business Plan 2023-24

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 (SA LGA) 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 for 2023-24. 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:

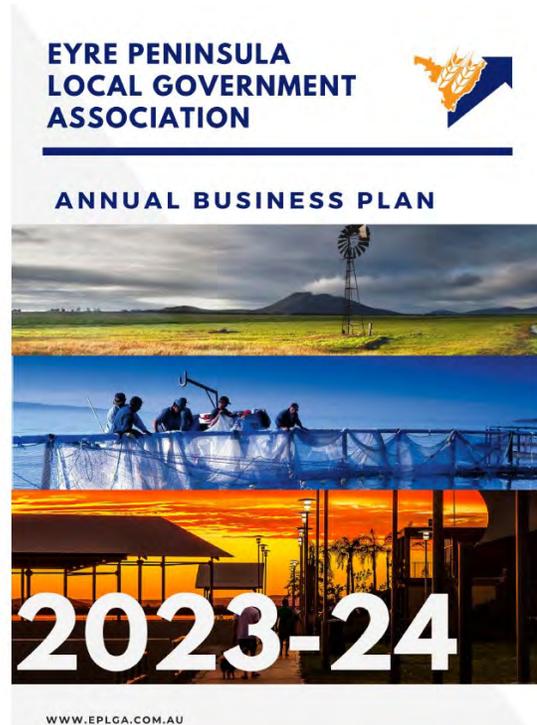
- Provide a forum for Constituent Councils to consider and respond to matters of common interest (including through advocacy)
- Provide a structure for Constituent Councils to work together to:
  - develop and/or contribute to the development, updating, and implementation of Regional Plans that address key regional issues; and
  - assist operational efficiency and effectiveness.
- Build and maintain positive relationships with the other levels of government to ensure:
  - o our regional views are heard; and
  - o our communities have fit for purpose infrastructure and access to services they require; and
  - o the ongoing health of our local and regional economies; and
  - o 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 2023-24](#)**



## REPORT OF ACTIVITIES

EPLGA 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 – DPTI, 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 – JPB, RDAEP, EPNRM, DPTI, 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 of 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.

***EPLGA have entered into a unique shared services agreement with Regional Development Australia Eyre Peninsula for the services of the EO. Reducing costs for both organisations, the shared service is working well and reinforces the cooperation across economic development and local government issues. From May 2023 the EPLGA Executive Officer became full-time and will continue to work positively with RDAEP on projects of mutual interest.***

**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, and 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 Continue to facilitate the activities of the EP Mineral & Energy Resources Community Development Taskforce.
- 1.3.9 Develop value-added services for member Councils, based on collective or regional value and cost-benefit
- 1.3.10 Facilitate and promote the development of shared procurement initiatives.
- 1.3.11 Facilitate the development of a regional transport strategy, including the identification of road priorities and road funding proposals.
- 1.3.12 Establish and facilitate specialised interest groups, such as Council works managers and compliance staff.
- 1.3.13 Maintain communications with member Councils and the regional community through media releases, website, newsletter and formal means of communication.
- 1.3.14 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 indicates another year of sound financial performance.

24 November 2023

Mr. Peter Scott  
Executive Officer  
Eyre Peninsula Local Government Association

Sent via email: [pscott@eplga.com.au](mailto:pscott@eplga.com.au)

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Dean Newbery  
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Dear Mr Scott

**RE: External Audit Management Letter - Financial Year Ended 30 June 2023**

We are pleased to report that we have completed our external audit of the Eyre Peninsula Local Government Association (**Association**) for the financial year ended 30 June 2023.

Our external Audit Report has been signed with reference to a Qualification relating to the Associations non-compliance with the financial report presentation and format as required by the *Local Government Act 1999 (Act)*.

Our external audit report has recorded the following Qualification:

*The Association has not presented its Financial Statements in accordance with Section 13 of the Local Government (Financial Management) Regulations 2011 as required by the Local Government Act 1999 and do not meet the requirements of General Purpose Financial Statements in accordance with Australian Accounting Standards.*

As part of completing the external audit for the 2022/23 financial year, we wish to highlight the following key observations and audit matters identified for the Association's further consideration and attention:

## **1. Financial Statements – Presentation & Format**

In accordance with section 13 of the *Local Government (Financial Management) Regulations 2011*, the Association is required to prepare the Financial Statements in accordance with the requirements set out in the *Model Financial Statements*.

This requires that the Association prepares General Purpose Financial Statements in accordance with Australian Accounting standards as they apply to not-for-profit entities.

We recommend that the Association reviews its systems and processes surrounding the preparation of the annual financial statements to ensure that in the future, it is able to comply with this legislative requirement.

Given the legislative non-compliance identified with this matter, we will be reporting this breach as part of our reporting requirements to the Minister for Local Government.

## **2. Statutory Compliance – Association Budget**

Upon review of the budget information provided to the Board (and Member Councils) for the 2022/23 financial year, it was noted that the format and presentation of the budgeted financial statements did not comply with the presentation requirements per the Act.

In line with recommendation 1 above, we recommend that the Association updates its internal processes and practices to ensure future compliance obligations are met with respect to the format, presentation and timing of all matters relating to the management of the Association's budget (including the Annual Business Plan and all budget reviews undertaken).

Given the legislative non-compliance identified with this matter, we will be reporting this breach as part of our reporting requirements to the Minister for Local Government.

### **3. Audit Committee Exemption**

The Association does not have an Audit Committee. We note an application was submitted on 30 June 2021 to the Minister for Local Government for exemption to establish and maintain an audit committee per Clause 30, Schedule 2 of the Act however could not find any confirmation that approval had been approved/denied.

We recommend that the Association addresses this matter as a matter of high urgency to ensure that it is meeting its legislative compliance obligations with respect to the operation of an Audit Committee as required by Schedule 2, Section 13 of the Act.

Given the absence of an Audit Committee function, the Association needs to ensure that it has formal established processes operating whereby the review of the accounting, internal auditing, reporting and other financial management systems are being appropriately reviewed.

Given the legislative non-compliance identified with this matter, we will be reporting this breach as part of our reporting requirements to the Minister for Local Government.

### **4. Financial Internal Controls Policy**

A review of the Association's Internal Control Policy and Financial Control Assessment reports identified that it has not been reviewed since its adoption back in 2014.

In conjunction with the matters raised in 3 above, we recommend the Association addresses this matter by ensuring that a review of the policy is undertaken and that a detailed review of the internal controls is completed.

### **5. Electronic Funds Transfer Authorisation Controls**

We note that the Association currently only requires one person with online banking access to authorise and release funds from the Association's bank account (this currently being the Association's external accountant). We note that this is in contradiction to the Association's Cash Management and Investment Policy which requires two signatories for banking transactions, investments and other documentation.

To strengthen internal controls and safeguards around the Association's highest value asset (i.e. the cash reserves held), we strongly recommend that the Association arrange that two authorised signatories be required to release funds as required by the Policy. We also note that the Policy was last reviewed in 2018 and should be reviewed again as a matter of high priority in line with the internal control review recommendations made within this Report.

This is to ensure that all payments made are appropriately reviewed (i.e. bona fide expense, payment details match back to source documentation and any errors are detected) prior to the release of funds.

Ensuring that two authorisers are required will also minimise the risk of funds being lost in the event that any one individual user's banking credentials are compromised as well as being a key internal control relating to the

prevention of potential fraudulent transactions given the release of funds will be restricted subject to a second authoriser needing to approve a transfer request.

## **6. Purchasing and Tendering Policy**

The Purchasing and Tendering Policy was last reviewed in 2018. We note that the requirement of the use of Purchase Orders as part of procurement activities documented in the Policy.

The Association was found to be non-compliant with this requirement given Purchase Orders are not being used.

In line with the other recommendations made within this Report, we recommend a review of the Policy be undertaken.

## **7. Gifts, Benefits and Hospitality Policy**

The Gifts, Benefits and Hospitality Policy was last reviewed in 2017.

The Association has not maintained a Register of Benefits as required by the Policy. We recommend a review of the Policy be undertaken and that a Register be developed as required by the current Policy.

## **8. Corporate Policy Register**

We recommend the Association implement a Policy and Procedure Register which include all relevant information in order to assist the Association with the management and review of its Policies and Procedures.

## **9. General Journal Internal Controls**

On review of the internal controls around General Journals, we were advised that General Journals are approved retrospectively by the Executive Officer, however no evidence of the review is being retained.

To enhance controls and systems we recommend additional processes are implemented that require that all General Journals processed in Xero are reviewed and that evidence of the review is retained.

## **10. Leave Provision Calculation Methodology**

Review of the methodology applied to calculation employee leave provisions (liability) identified that the calculation did not include on-costs (e.g. superannuation, workers compensation, etc.) as required by *AASB 119 Employee Benefits*. The liability recorded is also not being calculated to reflect the discounted present value of the liability estimate as required by AASB 119.

We recommend the methodology and working papers used to calculate employee leave entitlements be reviewed and updated where necessary to ensure future conformance with the requirements of *AASB 119 Employee Benefits*.

## **11. Revenue Received in Advance (Unspent Funds)**

The Association incorrectly recorded Revenue Received in Advance (liability) by processing a General Journal to an Expense account rather than recording a reduction in Revenue. The effect of this treatment was the overstatement of both Revenue and Expenses for the period. We note that this practice occurred in the prior

financial year also (2021/22 financial year) and accordingly a prior year adjustment of \$82,279.68 was recorded to correct this matter with a corresponding adjustment of \$9,626.49 recorded in the current financial year (2022/23).

It should be noted that the adjustments have a nil effect of the reported financial performance in both financial years.

## **12. Council Campsite Bookings**

The Association manages all bookings for Council owned camp sites and is responsible for the collection of all campsite fees on behalf of Councils. The Association remits all funds received, minus a booking fee/commission, to each Council. We note however that when funds are being remitted to each Council, a valid tax invoice is not being raised between each respective Council and the Association.

To ensure ongoing compliance with GST administration requirements, recommend that this process be reviewed and that appropriate tax invoices are raised between the Association and each Council. This will ensure compliance obligations are being met by both the Association and each respective Council entity.

## **Conclusion**

I would like to thank the Association's Administration for the assistance provided during the course of the financial year.

The matters raised within this Report is aimed at further assisting the Association in enhancing the internal control environment and compliance obligations.

Should you require further information, please contact me on 8267 4777 or [samanthac@deannewbery.com.au](mailto:samanthac@deannewbery.com.au).

Yours sincerely  
**DEAN NEWBERY**

A handwritten signature in black ink, appearing to read 'Samantha Creten', with a large, stylized initial 'S'.

**Samantha Creten**  
**Director**

Eyre Peninsula Local Government Association  
ABN 90 992 364 300  
For the year ended 30 June 2023

Prepared by Complete Business & Accounting Services

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# Compilation Report

## Eyre Peninsula Local Government Association For the year ended 30 June 2023

Compilation report to Eyre Peninsula Local Government Association.

We have compiled the accompanying special purpose financial statements of Eyre Peninsula Local Government Association, which comprise the asset and liabilities statement as at 30 June 2023, income and expenditure statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

### The Responsibility of the Committee Member's

The committee of Eyre Peninsula Local Government Association are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

### Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

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**COMPLETE BUSINESS & ACCOUNTING SERVICES PTY LTD**

TROY DOUDLE

Dated: 27 November 2023

# Income and Expenditure Statement

## Eyre Peninsula Local Government Association For the year ended 30 June 2023

	2023	2022
<b>Income</b>		
<b>Regional Capacity Grant Income</b>		
Carried Forward Unspent Project Funds	82,280	51,728
Grant - Waste & Resource Strategy - GISA	34,000	-
LGA of SA - Regional Capacity Grant	30,374	58,863
<b>Total Regional Capacity Grant Income</b>	<b>146,653</b>	<b>110,592</b>
<b>Total Income</b>	<b>146,653</b>	<b>110,592</b>
<b>Gross Surplus</b>		
	<b>146,653</b>	<b>110,592</b>
<b>Other Income</b>		
Interest Income	14,348	3,094
Camp Booking Income	310,291	50,502
Reimbursement - wages	49,903	60,074
<b>Membership Income</b>		
Membership Fee Income - DC of Ceduna	16,733	16,733
Membership Fee Income - DC of Cleve	14,262	14,262
Membership Fee Income - DC of Elliston	13,276	13,276
Membership Fee Income - DC of Franklin Harbour	12,922	12,922
Membership Fee Income - DC of Kimba	13,011	13,011
Membership Fee Income - DC of Lower Eyre Peninsula	19,474	19,474
Membership Fee Income - DC of Port Lincoln	28,829	28,829
Membership Fee Income - DC of Streaky Bay	15,111	15,111
Membership Fee Income - DC of Tumby Bay	15,781	15,781
Membership Fee Income - DC of Whyalla	36,524	36,524
Membership Fee Income - DC of Wudinna	13,264	13,264
Membership Fee Income - SACCA	16,560	-
<b>Total Membership Income</b>	<b>215,747</b>	<b>199,187</b>
<b>Project Income</b>		
Online Camp Bookings - RDAEP & DEW	21,500	-
Income - Regional Economic Development Showcase & Conference Sponsors	72,700	-
LGA of SA - Green Industries SA	-	13,000
LGA of SA - Youth-Led Recovery	18,000	4,000
<b>Total Project Income</b>	<b>112,200</b>	<b>17,000</b>
<b>Total Other Income</b>	<b>702,489</b>	<b>329,858</b>
<b>Expenditure</b>		
Accounting	5,113	-
Administration	750	12,023
Audit Fees	8,415	1,770
Bank Fees	282	79
Bank Fees - Merchant Fees	3,212	-

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

	2023	2022
Camp Booking Outgoings	230,848	51,057
Computer Expenses	11,237	4,239
Depreciation	1,360	408
Insurance	6,813	6,489
Legal expenses	7,299	-
Light, Power, Heating	6,223	-
Meeting Expenses	16,392	17,328
Memberships - SACCA Committee	16,560	-
Online Booking System Expense - Campsites	39,170	11,650
President Expenses - Honorariums	8,816	2,250
Printing & Stationery	158	-
<b>Project Expenditure</b>		
Project Expenditure - Coastal Council Alliance	-	17,372
Project Expenditure - EPLGA Strategic Plan	166	14,000
Project Expenditure - Forums and Conferences	54,422	-
Project Expenditure - Joint Building Fire Safety	-	1,650
Project Expenditure - Regional Governance JPB Support	-	2,500
Project Expenditure - Tourism/Signage/Promotions	2,682	658
Project Expenditure - Youth-Led Recovery	18,000	6,264
<b>Total Project Expenditure</b>	<b>75,271</b>	<b>42,444</b>
<b>Regional Capacity Project Expenditure</b>		
Project Expenditure - Governance & Planning Reform	24,619	2,400
Project Expenditure - Regional Planning - General	23,500	1,500
Project Expenditure - Regional Transport Safety	6,327	15,150
Project Expenditure - Regional Waste Strategy	89,002	17,334
Project Expenditure - Shared Services	3,205	38,840
Project Expenditure - Unspent Funds at 30 June	-	1
<b>Total Regional Capacity Project Expenditure</b>	<b>146,653</b>	<b>75,225</b>
Rent	9,500	-
Secretarial Services	19,000	19,000
Subscriptions	728	-
Telephone & Internet	753	669
Travel and Accommodation	16,167	7,362
<b>Wages &amp; Salaries</b>		
Wages and Salaries	135,000	135,000
Superannuation	14,175	13,500
Workcover	1,485	1,535
Leave Provisions - Annual Leave	3,106	1,028
Leave Provisions - Long Service Leave	3,678	7,875
<b>Total Wages &amp; Salaries</b>	<b>157,444</b>	<b>158,938</b>
Training & Development	4,635	-
<b>Total Expenditure</b>	<b>792,798</b>	<b>410,930</b>

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

	2023	2022
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	56,344	29,519
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	56,344	29,519
<b>Net Current Year Surplus After Income Tax</b>	56,344	29,519

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

# Assets and Liabilities Statement

## Eyre Peninsula Local Government Association As at 30 June 2023

30 JUN 2023 30 JUN 2022

### Assets

#### Current Assets

##### Cash and Cash Equivalents

EPLGA Bank SA 066728540	61,083	79,845
Local Government Finance Authority - General 59811	299,145	-
Local Government Finance Authority - HR Project 59810	49,468	264,601
Sundry Debtor	56	-
Accounts Receivable	25,280	15,019
Prepayments	10,503	2,682
Accrued Income	-	291
<b>Total Cash and Cash Equivalents</b>	<b>445,535</b>	<b>362,438</b>

##### GST Receivable

BAS Clearing	9,736	-
GST Adjustment	9,270	-
GST	(864)	3,888
<b>Total GST Receivable</b>	<b>18,142</b>	<b>3,888</b>

#### Total Current Assets

463,677 366,326

#### Non-Current Assets

##### Term Deposits

Bendigo Bank Term Deposit	167,657	167,029
<b>Total Term Deposits</b>	<b>167,657</b>	<b>167,029</b>

##### Plant and Equipment and Vehicles

Plant & Equipment	3,808	3,808
Less Accumulated Depreciation on Plant & Equipment	(1,768)	(408)
<b>Total Plant and Equipment and Vehicles</b>	<b>2,040</b>	<b>3,400</b>

#### Total Non-Current Assets

169,697 170,429

#### Total Assets

633,374 536,755

### Liabilities

#### Current Liabilities

Accounts Payable	104,219	9,105
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##### Bank Overdraft

BankSA Credit Card #0207	3,518	3,329
<b>Total Bank Overdraft</b>	<b>3,518</b>	<b>3,329</b>

##### ATO Integrated Client Account

1,438 (120)

##### PAYG Withholdings Payable

- 4,356

##### Provisions

Provisions - Long Service Leave	11,553	7,875
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The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	30 JUN 2023	30 JUN 2022
Provisions - Annual Leave	13,704	10,598
<b>Total Provisions</b>	<b>25,257</b>	<b>18,473</b>
<b>Employee Entitlements</b>		
Superannuation Payable	-	1,558
<b>Total Employee Entitlements</b>	<b>-</b>	<b>1,558</b>
<b>Total Current Liabilities</b>	<b>134,432</b>	<b>36,700</b>
Unspent Project Funds	9,626	82,280
Non-Current Liabilities	15,197	-
<b>Total Liabilities</b>	<b>159,255</b>	<b>118,980</b>
<b>Net Assets</b>	<b>474,119</b>	<b>417,775</b>
<b>Member's Funds</b>		
Current Year Earnings	56,344	29,519
<b>Capital Reserve</b>		
Retained Profits	417,775	388,255
<b>Total Capital Reserve</b>	<b>417,775</b>	<b>388,255</b>
<b>Total Member's Funds</b>	<b>474,119</b>	<b>417,775</b>

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

# Notes to the Financial Statements

## Eyre Peninsula Local Government Association For the year ended 30 June 2023

### 1. Summary of Significant Accounting Policies

#### Basis of Preparation

The financial statements have been prepared as a special purpose financial statements on a going concern basis using historical cost convention. These financial statements have been prepared in accordance with the recognition of and measurement requirement specified by the Australian Accounting Standards and Interpretations and disclosure requirements of the following accounting standards:

- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 Interpretation of Standards
- AASB 1054 Australian Additional Disclosures.

The financial report has been prepared on an accrual basis and is based on historic cost and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

#### Local Government Reporting Entity – Non-Conformance

The Eyre Peninsula Local Government Authority (Authority) is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 5 Adelaide Place, PORT LINCOLN SA 5606. These financial statements include the direct operations through which the Authority controls resources to carry on its functions.

The financial statements have not been prepared in accordance with the presentation and disclosure requirements of the *Local Government Act 1999* and applicable Regulations given that a general purpose financial report has not been prepared in conformance with the Model Financial Statements.

#### Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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These notes should be read in conjunction with the attached compilation report.

## **Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

## **Employee Provisions**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

## **Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

## **Cash on Hand**

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

## **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

## **Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

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These notes should be read in conjunction with the attached compilation report.

### **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

### **Financial Assets**

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

### **Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

### **Comparative Figures**

Prior period balances have been reclassified to conform to current period presentation.

# Certificate By Members of the Board

## Eyre Peninsula Local Government Association

### For the year ended 30 June 2023

The Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with accounting policies outlined in Note 1 to the financial statements.

in the opinion of the Board, the Income and Expenditure Statement, Statement of Financial Position, and the Notes to the Financial Statements:

1. Presents fairly the financial position of Eyre Peninsula Local Government Association as at 30 June 2023 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This statement is made in accordance with the resolution of the board and is signed for and on behalf of the Board by:

signed  .....  
Position **President EPLGA** .....  
Date **23/11/2023** .....

I, Peter Scott, CEO of 5 Adelaide Pl, PORT LINCOLN, SA, Australia, 5606 certify that:

1. I attended the annual general meeting of the association held on **23 / 11** / 2023.
2. The financial statements for the year ended 30 June 2023 were submitted to the members of the association at its annual general meeting.

Dated: **23 / 11 / 2023**



**Eyre Peninsula Local Government Association**

Annual Financial Statements

for the year ended 30 June 2023

**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 2023, the Association'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*.



.....  
Dean Johnson  
President



.....  
Peter Scott  
Executive Officer

Date: 24/11/2023

**HEAD OFFICE**

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Dean Newbery  
ABN: 48 007 865 081

## Independent Auditor's Report

### To the members of the Eyre Peninsula Local Government Association

## Qualified Opinion

We have audited the accompanying special purpose financial report of the Eyre Peninsula Local Government Association (the Authority), which comprises the Assets and Liabilities Statement as at 30 June 2023, the Income and Expenditure Statement for the year ended 30 June 2023, 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial report presents fairly, in all material aspects, the financial position as at 30 June 2023, and the financial performance for the year then ended.

## Basis for Qualified Opinion

The Association has not prepared and presented the financial statements of the Authority in accordance with requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. The financial statements have not been prepared to comply with the Model Financial Statements and therefore our opinion has been modified given the Authority's breach of this legislative requirement.

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

## Authority's Responsibility for the Financial Report

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

## **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

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

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

**DEAN NEWBERY**



**SAMANTHA CRETEN**  
Director

**24 November 2023**

**HEAD OFFICE**

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## Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Eyre Peninsula Local Government Association for the year ended 30 June 2023, 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*.



**SAMANTHA CRETEN**

**Director**

**DEAN NEWBERY**

**24 November 2023**