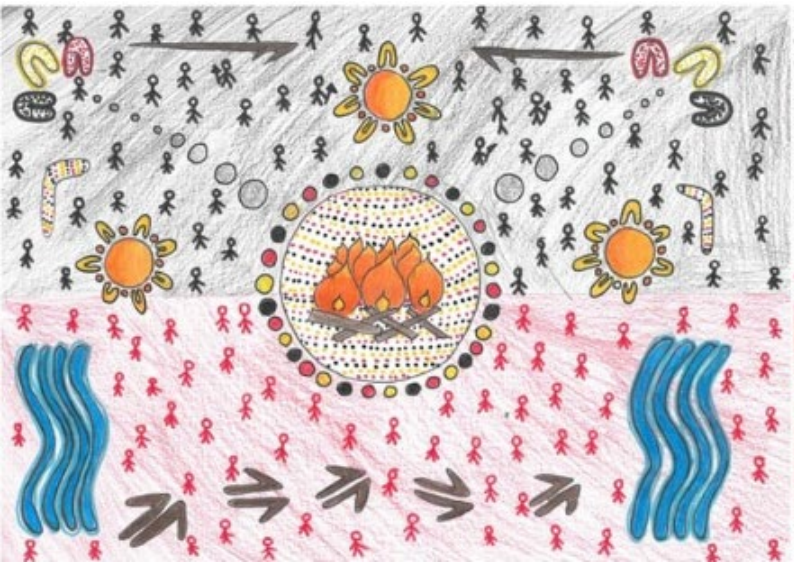
ANNUAL REPORT 2023/2024

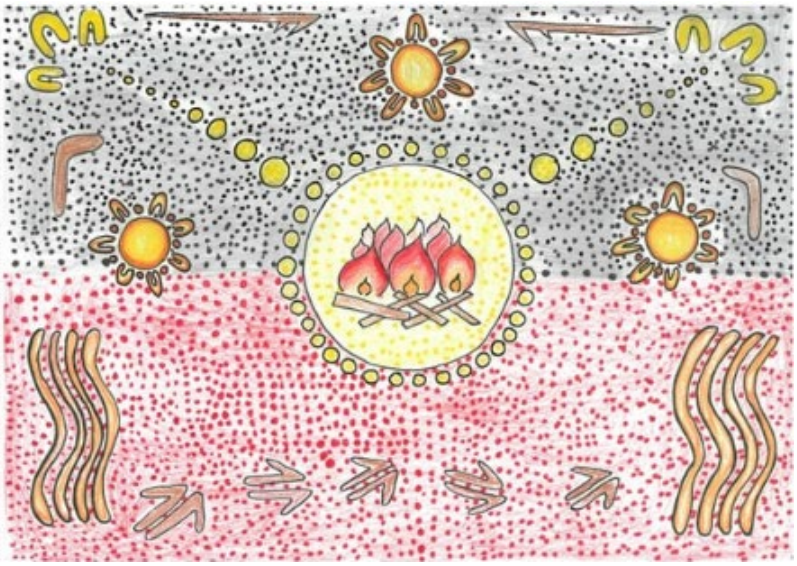


District Council of Robe
PH | 08 8768 2003
PO Box 1, Robe SA 5276
3 Royal Circus Robe, SA 5276
E | council@robe.sa.gov.au

Robe Library & Visitor Information Centre
PH | 08 8768 2465
Mundy Terrace, Robe SA 5276
E | visitrobe@robe.sa.gov.au



Year 5 & 6 2nd Place: Olivia Ashenden



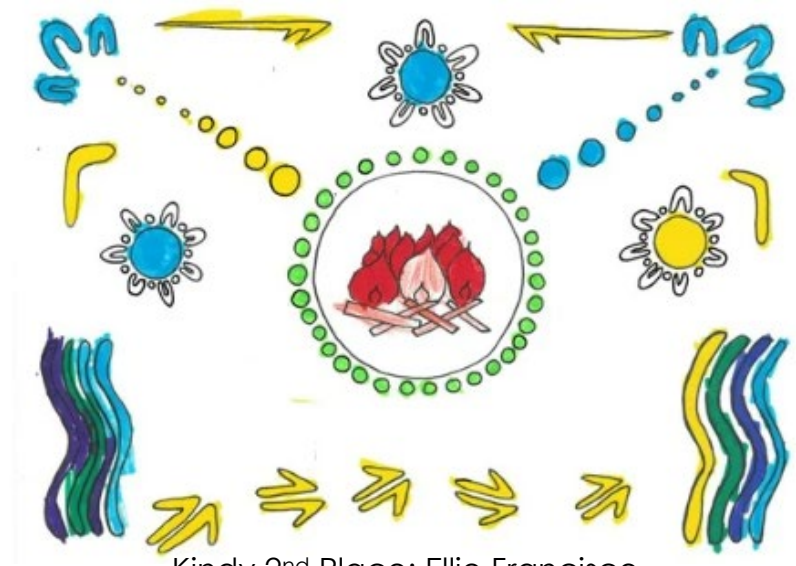
Year 5 & 6 1st Place: Livia Jess

Acknowledgement of Country

The District Council of Robe acknowledges that we are meeting on the traditional lands of the Boandik people and we respect their spiritual relationship with their Country. We also acknowledge the Boandik people's deep feelings of attachment and relationship with this land and that their cultural and heritage beliefs are still as important to the living Boandik people today.



Reception 2nd Place: Cash Agnew



Kindy 2nd Place: Ellie Francisco

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WELCOME STATEMENT FROM MAYOR & CEO

We are pleased to present the 2023-2024 Annual Report for the District Council of Robe, reflecting a year of accelerated progress and collaboration. Midway through the year, we welcomed a new Chief Executive Officer, bringing a renewed sense of unity and experienced leadership to our efforts.

Through various strategic planning initiatives, we engaged our community in meaningful ways, including community meetings, static displays, surveys, and the introduction of regular updates to our growing email database. This culminated in the development and adoption of a new Strategic Plan, outlining our priorities from 2024 to 2028, which will serve as a guiding roadmap for our future. As we concluded the year, we can look forward to moving ahead with clear direction and strong, united leadership.

This Annual Report provides an excellent opportunity to reflect on the past 12 months and celebrate the collaborative efforts of our Council Members, staff, volunteers, and the community. The dedication and enthusiasm of our residents have been pivotal in shaping our initiatives and ensuring that we remain responsive to the needs of our diverse population. From local events that foster community spirit to volunteer efforts that enhance our shared spaces, the involvement of our citizens has made Robe a stronger, more connected place to live.

Our staff demonstrated incredible resilience, particularly in the first half of the year, as we navigated numerous leadership vacancies that remained unfilled for extended periods. Despite these challenges, our team remained united in delivering a robust capital and operational works program. Highlights included two major heritage projects at the Customs House and Cemetery Wall, a solid road program, and important progress in advancing the delivery of a major Pump Station Supervisory Control and Data Acquisition (SCADA) System set for 2024-2025.

We successfully developed, consulted on, and adopted three of our six Asset Management Plans prior to June 30: Buildings and Structures, Lake Butler Marina, and Community Wastewater Management System. The remaining three plans—Open Spaces, Roads, and Plant and Equipment—are in draft form and will be completed in 2024-2025.

As we move forward, we remain committed to nurturing our growing spirit of collaboration and inclusivity, ensuring that every voice is heard and valued. Together, we will continue to build a bright future for Robe, one that reflects the aspirations and values of our incredible community.

Mayor Lisa Ruffell

mayorruffell@robe.sa.gov.au

0474 581 595

Chief Executive Officer, Nat Traeger

ceo@robe.sa.gov.au

0429 799 526





OUR COMMUNITY

The District Council of Robe encompasses 1,091.7km2 and was home to 1,542 people at the time of the 2021 Census of Population and Housing, around 75% of whom live in the township of Robe, which was established in 1846. Robe is located within the traditional lands of the Boandik and Meintangk people who have made it their home for tens of thousands of years.

In its early days of European settlement, Robe was the maritime and commercial hub for the Limestone Coast and its rural hinterland. Significant volumes of wool were exported from the port of Robe to Britain, and it also served as a port of entry for large numbers of Chinese immigrants journeying onto the goldfields of Victoria. After the establishment of rival ports and the decline of the pastoral industry, Robe fell into decline and reinvented itself over the 20th century as a coastal holiday destination, commercial fishing (particularly rock lobster) port and surfing town.

Today, Robe is a popular tourist town, with a population that increases significantly during the summer months and holidays. Whilst there was a total of 1,571 dwellings in the town of Robe at the time of the 2021 Census (mid-winter), only 39% were occupied, which is indicative of a high proportion of holiday homes. Robe also has numerous tourist accommodation options and supporting facilities.

The Robe rural hinterland remains significant for sheep and cattle grazing and crop growing with some viticulture, and forestry. These industries, coupled with commercial fishing are the highest employers of Robe residents at 18.5% at the time of the last census.

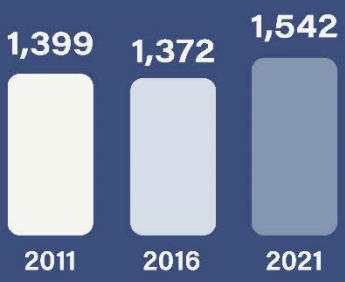


District Council of ROBE

1,091.7km²

1,542
Population 2021

12.1%
Population Increase 2016-2021



Population Change

Heritage Places

30
STATE

50
LOCAL

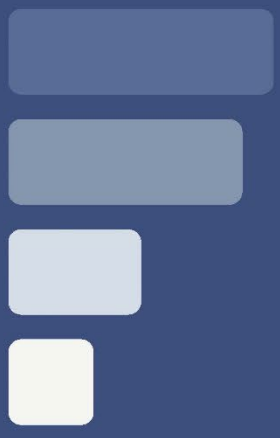
1,571
Total Private Dwellings

923 (58.8%)
Unoccupied Private Dwellings

$1,200
Median Monthly Mortgage Repayment

$1,220
Median Household Weekly Income

767
Residents in the labour force



363
Residential Dwellings Approved in 2022-2023

$30.1M
Value of argricultural production

$11.3M
Direct and Indirect Output from Tourism

13.9%
Aged Under 15 Years

33.3%
Residents Volunteer

52
Median Age

28.6%
Aged 65+ Years

58
People need help due to a disability

YOUR COUNCIL



STRATEGIC DIRECTION AND FRAMEWORK

The recently adopted Strategic Plan 2024-2028 forms part of the four critical components of the integrated strategic management framework that includes Council's Management Plans, Long Term Financial Plan, Annual Business Plans and Budgets and a mechanism for reporting and review.

Through this framework Council can demonstrate accountability back to the community and other key stakeholders.

In developing the Strategic Plan 2024-2028, we undertook an extensive program of community consultation to hear what was most important to the community now and in planning for the future. Further, we took the findings of the community voices survey undertaken initially for the Robe 2050 Plan in August 2022, and transcribed them, along with community engagement sessions held in April and May 2024, into the new Strategic Plan.

The Plan contains strategic directions and priority actions, thereby setting a clear, concise, and achievable strategic direction for Council for the next four (4) years, namely:

- **Strategic Directions 1** – Plan for liveability
- **Strategic Directions 2** – Grow Robe's entrepreneurial spirit & economy
- **Strategic Directions 3** – Promote Robe's history and heritage
- **Strategic Directions 4** – Protect our natural environment and coastline
- **Strategic Directions 5** – Enhance Robe's appearance and function
- **Strategic Directions 6** – Council's organisational response



The below table provides the progress made against those priority actions thus far:

	Strategic Plan Actions 2024 - 2028	Role	Progress Against Action as at 30 June 2024
(1)	**Plan for Liveability**		
1.1	Identify areas for residential growth, including the potential to rezone deferred urban lands for development.	Regulator, Facilitator	
1.2	Support the investigation to rezone Lot 52 Nora Creina Robe from Rural to Rural Living.	Regulator, Facilitator	
1.3	Identify opportunities to provide a greater diversity of housing, including advocacy for independent living opportunities.	Regulator, Facilitator	
1.4	Investigate opportunities for Council to release surplus land in appropriately zoned locations to meet diverse housing needs (e.g. Apex Lane, Hateley Crescent).	Asset owner	
1.5	Identify options for the long-term sustainability of childcare services.	Agent	
1.6	Establish a rural roads maintenance program to ensure safe and accessible roads.	Asset owner	The Roads Asset Management Plan in development which will also produce a rural roads maintenance program
(2)	**Grow Robe's Entrepreneurial Spirit & Economy**		
2.1	Investigate the potential to rezone land adjacent the airport on Sandy Lane to accommodate light industrial needs and storage.	Regulator, Facilitator	
2.2	Review long-term land use for the Flint Street/White Street/Denton Drive light industrial precinct in the context of commercial and residential demand, and best use of the land.	Regulator	
2.3	Investigate the appropriateness and options for the location of the Council Works Depot.	Asset owner	
(3)	**Promote Robe's History & Heritage**		
3.1	Work with the Heritage Advisory Committee and local history groups to investigate opportunities to promote the history and heritage of Robe, including its Traditional Owners, historic role as an important seaport and Chinese and goldfield connections.	Information channel, Facilitator	

	Strategic Plan Actions 2024 - 2028	Role	Progress Against Action as at 30 June 2024
3.2	Facilitate the establishment and promotion of local community events and festivals that bring the community together to celebrate Robe's history and heritage.	Information channel, Advocate, Facilitator	Local events were promoted through the Visitor Information Centre weekly emails, the Event Calendar on Council's website, through the Community Newsletter, Council social media pages and event posters which were displayed on the public notice boards
3.3	Through the Heritage Advisory Committee, endeavour to actively involve representatives from Boandik and Meintangk people in collaborative efforts aimed at incorporating Aboriginal heritage and culture.	Information channel	
(4)	**Protect our Natural Environment & Coastline**		
4.1	Review coastal hazard adaptation plans for Robe, including identification of priorities for erosion management and sand replenishment, protection of dune and foreshore habitats, and opportunities for funding.	Asset owner	Commenced - The consultant working on the Coastal Adaption Plans for Robe
4.2	Investigate potential for rationalisation of beach access in areas where community access is not adversely affected and in consultation with the community.	Asset owner	
4.3	Develop and implement a Tree Planting Strategy for Robe.	Asset owner	
(5)	**Enhance Robe's Appearance & Function**		
5.1	Revisit the Robe Main Street Master Plan prepared in 2013 to catalogue achievements, review for currency, identify gaps and focus on implementing short-term priorities for: • Main Street landscaping • Footpath improvements • Traffic, parking, and intersection improvements Pedestrian safety enhancements	Asset Owner	

	Strategic Plan Actions 2024 - 2028	Role	Progress Against Action as at 30 June 2024
5.2	Building on previous plans and investigations, prepare a Master Plan for the township of Robe to focus on: • A second exit/entry for Robe • A township bypass (Sandy Lane) • Priorities for road upgrades • Lipson Park improvements, with potential for a dog park • Potential location of a Surf Life Saving Club facility • Davenport Street link • Open space needs (including for future growth areas) • Increased tree canopy • New industrial area on Sandy Lane • Improvements to the Sports and Recreation Facility • Revisiting the role and purpose of the light industrial area • Coastal trail extension to West Beach, possibly to link up with trails external to Robe • Coastal trail relocation around the Blowhole for safety Footpath development and connection strategy	Regulator, Asset Owner	
5.3	Investigate the sale of marina leases, with the view to increasing income for renewal and full cost recovery of the Lake Butler Marina.	Asset Owner	Commenced - This priority action sits within the Chief Executive Officers Key Performance Indicators. There are also recommendations from the Marina Advisory Committee which have been amended and endorsed by Council and are currently being worked through with Councils legal providers.
(6)	**Council's Organisational Response**		
6.1	Prepare and implement a community engagement framework that describes how Council will engage with its community, including what it will consult the community on and how and focused on transparency, collaboration, openness, and representation.	Service Provider, Asset Owner, Facilitator	
6.2	Design and implement governance arrangements that ensure the delivery of major plans and projects, including public reporting against milestones and budget.	Service Provider, Asset Owner	Ongoing

	Strategic Plan Actions 2024 - 2028	Role	Progress Against Action as at 30 June 2024
6.3	Prepare and adopt asset management plans for community assets to better understand Council's financial position, with a priority on roads, the marina, parks and open spaces, and the trails network.	Asset Owner	Three of the six Asset Management Plans have been developed, consulted on and adopted by Council. Adopted: • Buildings and Structures Asset Management Plan • Lake Butler Marina Asset Management Plan • Community Wastewater Management System (CWMS) Asset Management Plan In Draft: • Open Spaces Asset Management Plan • Roads Asset Management Plan • Plant and Equipment Asset Management Plan
6.4	Develop and implement a prioritisation methodology for capital works that responds to asset management plans, relative priorities between asset classes, precinct level upgrades, and scheduling considerations.	Asset Owner	
6.5	Prepare and adopt a long-term financial plan focused on financial sustainability, completing already-committed projects, and cost-effective/high benefit actions.	Service Provider, Asset Owner	
6.6	Investigate the potential to use surplus land and/or assets to leverage the strategic priorities outlined in this Strategic Plan.	Asset Owner	
6.7	Review policy settings regarding contributions by developers in relation to flow-on impacts from their developments associated with the upgrade of Council infrastructure.	Regulator	

COUNCIL MEMBERS

MEETING ATTENDANCE LEGEND

ORDINARY SPECIAL

COMMITTEES

- MARINA ADVISORY COMMITTEE
- HERITAGE ADVISORY COMMITTEE
- LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION
- ROBE SPORTS AND RECREATION ASSOCIATION
- AUDIT AND RISK COMMITTEE
- CHILDCARE ON WHEELS ADVISORY GROUP
- ROBE GOLF CLUB COMMUNITY REFERENCE GROUP

Leave of Absence 2023/24

Mayor Lisa Ruffell: 11 March 2024 to 27 March 2024
Cr Marcia Dening: 9 May 2024 to 15 May 2024



MAYOR LISA RUFFELL

EX OFFICO

10/12 | 7/8



DEPUTY MAYOR NICK BROWN

PROXY

11/12 | 5/8



CR MARCIA DENING

12/12 | 7/8



CR DAVID LAURIE

11/12 | 8/8



CR KYLIE PEEL

10/12 | 7/8



CR NED WRIGHT

10/12 | 7/8



CR DUNCAN YOUNG

9/12 | 7/8

COUNCIL MEMBERS

Council Member Allowance
Each member of a council is entitled to an allowance, which is determined by the Remuneration Tribunal. When making this determination, the Remuneration Tribunal take into account factors including the role of members of council and the size, population and revenue of the council. The following allowances became effective from the first meeting of November 2022 and are indexed to CPI annually: Mayor $28,768.00, Deputy Mayor $8,990.00, and Council Members $7,192.00 (2022 allowances). Council Members are reimbursed for expenses incurred through travel for Council related purposes e.g conferences, training and meetings in accordance with 'Elected Members Allowances and Benefits' Policy.

2023/24 Council Member Allowance		
Member	**Allowance Paid**	**Reimbursement Paid**
Mayor Lisa Ruffell	$29,750.40	Nil
Deputy Mayor Nick Brown	$9,296.00	Nil
Cr Marcia Dening	$7,437.60	$167.55 (reimbursement for LGA Conference Accommodation)
Cr David Laurie	$7,437.60	Nil
Cr Kylie Peel	$7,437.60	Nil
Cr Ned Wright	$7,437.60	Nil
Cr Duncan Young	$7,437.60	Nik

In addition to the annual allowance determined by the Remuneration Tribunal, Council Members were provided with a laptop each to assist them in the proper discharge and performance of their legislative duties.

Council Member Training
The Local Government Act 1999 and Regulations require mandatory training for Council Members in accordance with the Local Government Association (LGA) Training Standards under the following headings:

- Introduction to Local Government,
- Strategy/Finance Module,
- Council Leadership Workshop,
- Legal Module,
- Risk Module,
- Behaviour (Technical)/Legal Modules,
- Civic Module, and
- Principal Member Module.

Council Members completed their Mandatory Training requirement in November 2023.

Council Member Contraventions
Council is required to report on Council Member health and safety duties under section 75G of the Local Government Act 1999.

There were no member contraventions of section 75G during the 2023/24financial year.

Council Member Behaviour
With the Local Government Act 1999 reform, came changes affecting the management of council member behaviour. All Councils were required to adopt a Behavioural Management Policy relating to the management of behaviour of Council members, including the process for receipt and management of a complaint received regarding the conduct of a Council member. During 2023/24, Council had no contraventions under Chapter 5, Part 4, Division 1 and therefore incurred no expenses relating to the management of Council member behaviour.

COUNCIL MEETINGS

Ordinary Council Meetings
Council has an Ordinary Council Meeting on the second Wednesday of every month to consider information, reports and recommendations from the administration to make informed decisions which benefit the community.

Ordinary Council Meetings are held in the Council Chamber at the Principle Office, 3 Royal Circus Robe South Australia.

Agendas and Minutes
Council and Committee Meeting Agendas were placed on public display no less than three days prior to a meeting (except for Special Meetings) on Council's website: www.robe.sa.gov.au.

Council and Committee Meetings Minutes were also on display in the Principle Office of the Council within five days of a Meeting.

Members of the public could obtain printed copies of Agendas and Minutes of Council and Committee meetings for a fee. Alternatively, members of the public could view agendas and minutes for free from Councils website.

Public Attendance at Meetings
Members of the public can attend meetings and sit in the Gallery. However, the Gallery will be excluded from Confidential Items whilst they are being dealt with.

Members of the Public can contribute to Ordinary Council Meetings, through:

- Deputations – with the permission of the Council or Mayor, a member of the public can address Council personally or on behalf of a group of residents in relation to an item on the agenda.
- Public Forum Presentations to Council – with prior notification and arrangement with the Mayor, a member of the public can address the Council on any issues relevant to Council.
- Petitions – written petitions can be addressed to the Council on any issues within the Council's jurisdiction.
- Written Requests – a member of the public can write to the Council on any Council policy, activity or service and request that it be considered for inclusion in the agenda.
- Council Members – members of the public can contact their Elected Members of Council to discuss any issue relevant to Council.



COUNCIL MEETINGS

Information/Briefing Sessions
Through the Local Government reform, changes were made to the Local Government Act 1999 (Act).

Due to this reform, Elected Member Forums are now known and referred to as Information or Briefing Sessions under Section 90A of the Act, which is a new section that has replaced previous provisions and regulations relating to Informal Gatherings under Section 90(8).

Section 90A of the Act provides that Council or the Chief Executive Officer may arrange for the holding of an information or briefing session where more than one member of the Council or Committee is invited to attend or be involved in the session, provided that any matters discussed relating to a matter that would ordinarily form part of the Agenda for a formal meeting of the Council or a Council Committee are not dealt with in such a way as to obtain, or effectively obtain a decision.

Information or Briefing sessions will be used for the sole purpose of discussing a matter that is, or is intended to be, part of the Agenda for a formal meeting of the Council or Council Committee.

In the 2023/24 financial year 18 Information Briefings were held with the following topics discussed:

- Robe Golf Club land swap (2 briefings)
- Milicent Bottles & Cans (2 briefings)
- Strategic Plan 2024-2028 Workshops (4 briefings)
- Chief Executive Officer Key Performance Indicators
- Casuarina Lodge (2 briefings)
- Annual Business Plan 2024/25 Workshops (4 briefings)
- Rates Modelling
- Lake Butler Marina (2 briefings - several different topics)
- Local Roads and Community Infrastructure Projects Workshop
- Summer debrief
- Acknowledgement of Country
- Asset Management Plans (4 briefings – several different topics)
- Ombudsman Update
- Confidential Development Matter
- Coastal Management
- Lake Hawdon North Restoration Project
- Robe Airfield
- Robe Surf Life Saving Club Redevelopment Proposal (2 briefings)
- Cemetery Story telling App
- Robe Sports and Recreation Association Master Plan
- Dog off-leash precinct



CONFIDENTIALITY PROVISIONS

Council is required to report on the use of confidentiality provisions under subsections 90(2) and 91(7) of the Local Government Act 1999.

The following tables provide the information required to be published for the 2023/24 financial year:

Use of Section 90(2) Orders to Exclude Public and Section 90(3) Grounds

	No. of S90(2) Orders made	(a) Personal Affairs of Person	(b) Commercial Advantage	(c) Trade Secret	(d) Prejudice Commercial Position	(e) Security of Council Members	(f) Maintenance of Law	(g) Does not Breach any Law or Court	(h) Legal Advice	(i) Litigation may take place	(j) Info provided by Crown or Minister	(k) Tenders	(m) DPA's	(n) FOI	(o) Award Recipients
Totals	21	10	5						2			3			1

Use of Section 91(7) orders to keep documents confidential

No. of S91(7) Orders made during the 2023/24 year	No. of S91(7) Orders that expired, ceased to apply or were revoked during the 2023/24 year	No. of S91(7) Orders remaining operative at 30 June 2024
20	31	91
One S91(7) order contained more than one S90(2) orders	This figure includes expired, ceased and revoked Orders from previous financial years	This figure includes Orders that remain operative from previous financial years

Council meeting date, subject, S90(3) grounds and status of S91(7) orders made in the 2023/2024 year, and that remained operative at 30 June 2024.

Dae of Meeting	Subject of S90(2) Order	S90(3) Grounds
22/05/2009	SELGA – Limestone Coast Regional Development Board *	S90(3)[i]
22/05/2009	SELGA – Limestone Coast Regional Development Board *	S90(3)[i]
9/06/2009	SELGA – Limestone Coast Regional Development Board *	S90(3)[i]
25/06/2009	SELGA – Limestone Coast Regional Development Board *	S90(3)[i]
25/06/2009	SELGA – Limestone Coast Regional Development Board *	S90(3)[i]
14/07/2009	Legal Action G King v W Peden District Council of Robe *	S90(3)[i]
14/07/2009	Legal Action G King v W Peden District Council of Robe *	S90(3)[i]
14/07/2009	Legal Action G King v W Peden District Council of Robe *	S90(3)[i]
14/07/2009	G. King Vs W. Peden and DC Robe *	S90(3)[i]
22/07/2009	Legal Action G King v W Peden District Council of Robe *	S90(3)[i]
22/07/2009	Legal Action G King v W Peden District Council of Robe *	S90(3)[i]
22/07/2009	Legal Action G King v W Peden District Council of Robe *	S90(3)[i]
11/05/2010	King v Peden and District Council of Robe *	S90(3)[i]
11/05/2010	King v Peden and District Council of Robe *	S90(3)[i]
12/03/2013	Membership Council's Marina Committee Section 41 Local Government Act Committee *	S90(3)(h)(i)
9/06/2015	Legal Advice William Peden	S90(3)[i]

Dae of Meeting	Subject of S90(2) Order	S90(3) Grounds
9/06/2015	T & W Bishop – Outstanding Accounts	S90(3)(a)(i)
8/09/2015	T & W Bishop – Outstanding Accounts	S90(3)(a)(i)
8/12/2015	T & W Bishop – Outstanding Accounts	S90(3)(a)(i)
9/02/2016	Compensation Request	S90(3)(a)(i)
8/03/2016	Compensation Request	S90(3)(a)(i)
14/06/2016	Compensation Request	S90(3)(a)(i)
12/07/2016	Compensation Request	S90(3)(a)(i)
9/08/2016	Compensation Request	S90(3)(a)(i)
13/09/2016	Chief Executive Performance Review	S90(3)(a)
13/09/2016	Compensation Request	S90(3)(a)(i)
8/11/2016	Compensation Request	S90(3)(a)(i)
13/12/2016	Compensation Request	S90(3)(a)(i)
9/05/2017	Legal Advice – Sea Vu Caravan Park	S90(3)(h)
10/10/2017	Chief Executive Officer Annual Performance Review	S90(3)(a)
12/12/2017	FOI Application W Peden	S90(3)(j)
19/12/2017	A Bishop – Resolution to this Matter	S90(3)(j)
9/01/2018	Investigation of Complaint	S90(3)(a)
29/08/2018	Chief Executive Performance Review	S90(3)(a)
11/12/2018	Revised Provisional Report – Ombudsman's Own Initiative Investigation and Investigation Pursuant to Referral Under Section 24(2)(a) of the Independent Commissioner Against Corruption Act 2012 (2016/05795 and 2018/08851)	S90(3)(g)
11/12/2018	Building Fire Safety Notice	S90(3)(h)
15/01/2019	CDL Collection Depot	S90(3)(d)
15/01/2019	Request for a Review of Council's Decision by A Bishop – Attachment "J"	S90(3)(h)
12/03/2019	Ombudsman's Investigation Ref. 2018/03296 and 2018/05051 Breach of the Elected Members Code of Conduct	S90(3)(j)
12/03/2019	Mutual Liability Scheme – A Bishop	S90(3)(h)
9/04/2019	Rates Hardship	S90(3)(a)
14/05/2019	Council Minutes	S90(3)(h)
20/05/2019	Conflict of Interest	S90(3)(h)
25/06/2019	Conflict of Interest Investigation	S90(3)(a)
14/08/2019	Carparking Funding Deed	S90(3)(i)
9/10/2019	Carparking Funding Deed	S90(3)(h)
13/11/2019	Review of Confidential Minutes	S90(3)(i)
13/11/2019	Request for Release of Legal Advice	S90(3)(h)
11/12/2019	Offer to Settle Outstanding Dispute	S90(3)(a)
11/12/2019	Carpark Funding Deed	S90(3)(i)
8/04/2020	Rates Hardship	S90(3)(a)
26/08/2020	Asset and Project Management Review	S90(3)(h)
8/10/2020	Unreasonable Behaviour – Mr Peden	S90(3)(h)
20/01/2021	Robe Golf Club Lease Renewal	S90(3)(b)
10/02/2021	Robe Golf Club Lease Renewal	S90(3)(b)

Dae of Meeting	Subject of S90(2) Order	S90(3) Grounds
10/03/2021	Robe Golf Club Lease Renewal	S90(3)(b)
9/06/2021	Community Land Lease	S90(3)(h)
14/07/2021	Trans-Tassman Energy Group - Public Lighting Dispute	S90(3)(h)
14/07/2021	Community Land Lease	S90(3)(b)
13/10/2021	Management Agreement with LGA	S90(3)(i)
8/12/2021	Australia Day Award Nominations 2022	90(3)(o)
15/12/2021	Australia Day Award Nominations	90(3)(o)
9/02/2022	Sinking Fund Legal Advice	90(3)(h)
11/05/2022	TTEG Dispute - Quarterly Update	90(3)(i)
13/07/2022	Land Swap with Robe Golf Club	90(3)(b)
12/10/2022	Proposed Sandy Lane Industrial Development	90(3)(m)
14/12/2022	LGA Procurement Electricity Supply Pricing	90(3)(k)
14/12/2022	Australia Day Award Nominations 2023	90(3)(o)
8/02/2023	Cr Brown Confidential Motion on Notice	90(3)(a)
8/02/2023	Letter from Robe Golf Club	90(3)(b)
8/03/2023	Mayor Receiving Legal Advice	90(3)(a)(h)
14/06/2023	CEO Absence	90(3)(b)
28/06/2023	CEO Matter	90(3)(h)
29/06/2023	CEO Matter	90(3)(h)
12/07/2023	Memorandum of Understanding	90(3)(b)
16/08/2023	Email Correspondence Received	90(3)(h)
11/10/2023	Appointment of Chief Executive Officer	90(3)(a)
13/12/2023	Australia Day Award Nomination 2024	90(3)(o)
17/01/2024	Hard Stand Boat Storage Fee Waiver Request	90(3)(a)
17/01/2024	Confidential Briefing from Mayor regarding Human Resource Matter	90(3)(a)(h)
14/02/2024	Audit and Risk Management Committee - Resignation	90(3)(a)
14/02/2024	Director Recruitment Report	90(3)(a)
13/03/2024	Request to Transfer Marina Underlease	90(3)(b)
10/04/2024	Audit and Risk Committee Member Expression of Interest	90(3)(a)
10/04/2024	Request to Transfer Marina Underlease	90(3)(a)
10/04/2024	Request to Transfer Marina Underlease - Commercial	90(3)(a)
10/04/2024	Update on Ombudsman Matter - Confidential	90(3)(b)
8/05/2024	Update on Energy Supply Dispute	90(3)(b)
8/05/2024	Request to Transfer Marina Underlease	90(3)(a)
8/05/2024	Business Use of Council Land Application	90(3)(b)
12/06/2024	Request to Transfer Marina Underlease	90(3)(b)
**Note – the information retained in confidence related to Court Action King V William Peden and the District Council of Robe are bound by a confidential Court Order.*		

COMMITTEES & GROUPS OF COUNCIL

Council has adopted a structure of committees and working groups to facilitate good governance and informed decision making processes.

Council's committees and working groups, appointments and roles are shown below as at 30 June 2024.

Meetings of Council committees and working groups are held as and when required and are open to the public. Council encourages attendance to these meetings.

Audit and Risk Management Committee

The Audit and Risk Committee is a mandatory Section 41 Committee which is charged with the responsibilities of undertaking functions detailed in section 126 of the Local Government Act, as shown below:

- reviewing annual financial statements to ensure that they present fairly the state of affairs of the Council;
- proposing, and providing information relevant to, a review of the Council's Strategic Management Plans or Annual Business Plan;
- monitoring the responsiveness of the Council to recommendations for improvement based on previous audits and risk assessments, including those raised by Council's Auditor;
- proposing, and reviewing, the exercise of powers under section 130A of the Act;
- liaising with Council's Auditor in accordance with any requirements prescribed by the regulations;
- reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices on a regular basis;
- providing oversight of planning and scoping of the internal audit work plan and reviewing and commenting on reports provided by the person primarily responsible for the internal audit function at least quarterly;
- reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management, and review of strategic, financial, and operational risks on a regular basis;
- reviewing any report obtained by the Council under section 48(1); and
- performing any other function determined by the Council or prescribed by the regulations.

Membership of the Audit and Risk Committee:

The Audit and Risk Committee comprises of five (5) members, of which two are Council Members and three are Independent Members. The Membership of the committee has changed multiple times over the financial year as detailed within the Audit and Risk Annual Report 2023/24 (see Appendix).

As at 30 June 2024, the Committee Membership was as follows:

- Presiding Member, Cr Nick Brown
- Council Representative, Mayor Lisa Ruffell
- Independent Member, Deane Nankivell
- Independent Member, Phil Southam
- Independent Member, Jason Rees

Sitting Fees:

The independent members received a sitting fee of $300 per meeting between 1 June 2023 and 14 February 2024. Council considered the sitting fee at their 14 February 2024 Ordinary Council Meeting where it was resolved to amend the sitting fee to provide $300 per meeting, plus a travel allowance in accordance with the ATO guidelines, plus a travel time allowance at $50 for 30-50kn and $100 for 50-100km.

COMMITTEES & GROUPS OF COUNCIL

Child Care On Wheels Advisory Group

The District Council of Robe Child Care on Wheels Service is a mobile Child Care Program, which services communities at the Robe Soldiers Memorial Kindergarten, Robe RSL Hall, Kangaroo Inn Area School and Beachport Primary School.

To assist with facilitating these services, Council established the Child Care on Wheels Advisory Group. The below summarises the Group's role:

- Advisory Role: Provide advice to the Council on child care service provision and related issues.
- Cooperation Support: Facilitate collaboration between local educational institutions and the District Council of Robe.
- Policy Development: Contribute to the creation of policies and procedures for child care operations.
- Safety Awareness: Monitor Work Health and Safety and risk management matters.
- Expenditure Review: Assess and advise on budget allocations for child care services.
- Fee Guidance: Review and provide recommendations on service fees for parents and relevant agencies.
- Issue Resolution: Assist the Council in addressing concerns from the Department or local venues.
- Communication Link: Serve as a liaison between the Council, administration, and service users.

The Membership of the Child Care On Wheels Advisory Group comprises of four (4) members and is as follows:

- Presiding Member, Cr Ned Wright
- Parent Representative, Mahalia Bathurst-Warren
- Parent Representative, Alex Grimes
- Community Representative, Samantha Matthews

Marina Advisory Committee

The Marina Advisory Committee was established to provide guidance and advice to Council with matters related to Lake Butler Marina. Additionally, the Committee also provides the following:

- Business Support: Foster partnerships with local businesses regarding marina-related issues.
- Advocacy: Provide feedback and advocate for effective management of Lake Butler Marina.
- Goal Achievement: Work towards implementing strategic goals and actions for the marina.

The Membership of the Marina Advisory Committee comprises of nine (9) members and is as follows:

- Presiding Member, Cr Nick Brown
- Council Representative, Cr Duncan Young
- Ex-Officio, Mayor Lisa Ruffell
- Professional Fishers Berth Holder Representative, Andrew Dening
- Professional Fishers Berth Holder Representative, Paul Regnier
- Recreational Berth Holder Representative, Graham Fennell
- Recreational Berth Holder Representative, Deane Nankivell
- Deputy Presiding Member & Community Representative, Richard White
- Community Representative, Andrew Dowling

COMMITTEES & GROUPS OF COUNCIL



Heritage Advisory Group
The Heritage Advisory Group was established for the purpose of assisting Council:

- Advocacy: Advocate for effective activation and management of Robe's heritage.
- Cemetery Conservation: Provide guidance on the conservation of the Robe Cemetery, especially its historic section.
- Goal Achievement: Work towards implementing strategic goals and actions related to heritage preservation.
- Policy Development: Assist the Council in creating and executing relevant policies and action plans.

The Membership of the Heritage Advisory Committee as at 30 June 2024 comprised of nine (9) members and is as follows:

- Presiding Member, Cr Marcia Dening
- Council Representative, Cr Kylie Peel
- Ex-Officio, Mayor Lisa Ruffell
- National Trust of Robe Representative, Valerie Monaghan
- National Trust of Robe Representative, Jill Davidson
- Community Representative, David Loxton
- Community Representative, Darren Peacock
- Community Representative, Margaret Ferguson
- Community Representative, Kim Kelly



Robe Golf Club Advisory Group
The Robe Golf Club Advisory Group was established by Council of 17 January 2024 for the purpose of assisting Council in the following:

- Provide clear, accountable, and transparent communication platform between the District Council of Robe and the Robe Golf Club
- Engaging with key stakeholders from the Robe Golf Club
- Have informal and mutually proactive discussions about lease and land related matters

The Community Reference Group will meet as required until such time as both parties are satisfied that all lease and land matters between the parties are resolved.



Limestone Coast Local Government Association (LCLGA)
Council is a member of the LCLGA which is a Regional Subsidiary established under section 43 of the Local Government Act 1999. LCLGA's overall goal is to represent and serve its Constituent Councils and to advance the Limestone Coast communities through effective advocacy, facilitation and innovation.



Robe Sports and Recreation Association (RSRA)
Council is a member of the RSRA and appoints two Council representatives (Cr Wright and Cr Brown) to be a part of the Association. The purpose of the RSRA is to:

- develop and implement a strategic plan for the Robe Sports Complex
- manage and coordinate the development of the Robe Sports Complex
- act as arbiter (as required) on all matters pertaining to the development of the Robe Sports Complex
- where appropriate, negotiate financial arrangements for the benefits of all members,
- pursue such commercial arrangements, including sponsorship and marketing opportunities which are appropriate to further the interests of members are appropriate to further the interests of members
- promote the benefits of joining the association to sporting and other community groups in the District Council of Robe

REPRESENTATION REVIEW

Schedule 4 of the Local Government Act 1999 requires Council to publish in its Annual Report a statement of:

- The council's representation quota,
- The average representation quota for councils of a similar size and type, and
- When the council next intends to conduct a review under Chapter 3 Part 1 Division 2. The following provides the required statements.

Section 12(4) of the Act outlines that a council must ensure that all aspects of the composition of the council are comprehensively reviewed at least once every eight years.

Council undertook it's last review in 2020/21 and as a result of the review, retained the structure of the Council being:

- The principal member of Council be a Mayor elected by the community
- The elected body of Council comprise of six Councillors plus the Mayor
- The council area not be divided into wards
- Retained the 'District Council of Robe' name

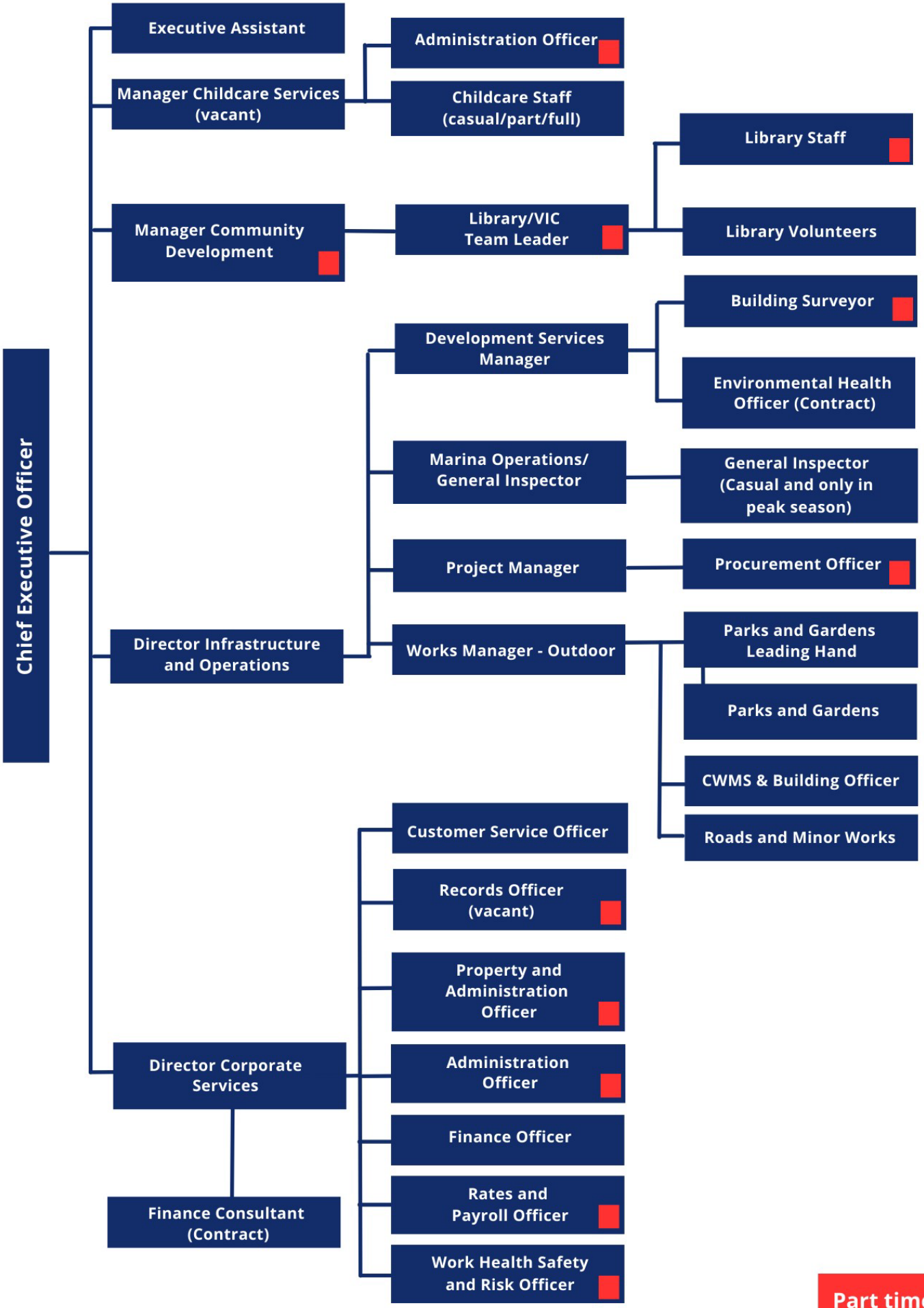
The next representation review for the District Council of Robe is due in 2028/29. Chapter 3 of the Local Government Act 1999 prescribes the procedures that are available for electors to make submissions on representation under this Act.

The following table shows a comparison of the elector representation quota for the District Council of Robe compared with similar size Councils in South Australia using the Representation Quotas from the Electoral Commission of South Australia.

Council	Electors	Council Members (including Mayor)	Representation quota	Number of Wards
Robe	1,352	7	193	1
Kingston	1,890	8	236	1
Southern Mallee	1,325	7	189	2
Flinders Ranges	1,176	9	130	1
Peterborough	1,235	9	137	1



ORGANISATIONAL STRUCTURE



HUMAN RESOURCE MANAGEMENT

Senior Executive Team
For the purposes of the relevant provisions of the Local Government Act 1999, the Senior Executive Officers (Executive Team) of Council are defined as the Chief Executive Officer and two Directors.

The remuneration and benefits of all employees are detailed in Council's Salary Register, however the Executive Teams has been provided in an extract below. The Senior Executive Officers are employed on individual fixed term contracts.

- The Chief Executive Officer's salary cost is $185,000 plus private use of a fully maintained vehicle and a mobile phone and internet allowance.
- The Director Corporate Services salary cost is $135,000 plus private use of a fully maintained vehicle and a mobile phone allowance.
- The Director Infrastructure salary cost is $135,000 plus private use of a fully maintained vehicle and a mobile phone.

Employee Statistics
The District Council of Robe maintained a workforce of 49 employees (31.95 full-time equivalents) as at 30 June 2024. Council continues to retain a balance of trained and responsive employees, supplemented by the use of contractors for specialised projects and services. The use of employed staff, contractors and shared service arrangements ensures that projects are carried out using specialist equipment and skills of contractors where necessary, whilst retaining a core workforce that can respond quickly and efficiently to localised problems and concerns. Except for the Executive Team, all employees are employed under Enterprise Agreements and relevant industrial awards or a common law contract of employment. Employees continue to undertake appropriate training to ensure they are equipped with the knowledge and skills required to service the community efficiently.

Equal Opportunity
Council is an equal opportunity employer and will continue to employ the best person for a vacant position. Employees are encouraged to attend training courses to improve their skills base and their opportunity for advancement in the Local Government industry.

Enterprise Agreement
The underlying principle upon which Enterprise Agreements (EA) are conducted with employer and the employees with a result that is beneficial to both parties.

Typically, this benefit equates to:

(a) Pay increases and or improved working conditions for employees, and
(b) Increased production, effectiveness, and efficiency for the employer.

The agreement is for three years which gives Council reassurance in relation to budgeting for its labour costs and reduces the amount of overheads incurred in negotiating agreements every three years.

The District Council of Robe Enterprise Agreement No. 12 (Inside staff) & Outdoor Staff Enterprise Agreement No. 12 was endorsed by the South Australian Employment Tribunal on 28 June 2024 (Inside) & 14 March 2023 (Outdoor) and expired three years from this date. Negotiations will commerce for the new agreements in December 2024.

Risk Management and Work Health Safety

- As at 30 June 2024 Council had two staff members internally assisting with Councils Work Health Safety responsibilities and management.
- Council also continues to use the resources and expertise of a Risk and Work Health Safety Coordinator from the Local Government Association Mutual Liability Scheme.
- Work Health Safety continues to be a major commitment for Council with the safety of its workers of high importance.



ACHIEVEMENTS AND PROGRESS



CAPITAL & OPERATIONAL PROJECTS

The Community Plan 2019-2039, which has now been replaced by the Strategic Plan 2024-2028, was in effect when the 2023/24 Annual Business Plan was adopted. As a result, the Capital and Operational Projects were aligned with the themes outlined in the previous Community Plan.

The Strategic Plan 2024-2028 was endorsed by the Council in May 2024, and all projects commencing on or after July 1, 2024, will be connected to this new plan.

CAPITAL ASSET NEW & UPGRADE		
THEME 1 - COMMUNITY		
ACTION	**PERFORMANCE MEASURES**	**Outcome for 2023/24**
No Capital Asset New and Upgrade Projects against Theme 1 - Community in 2023/24		

THEME 2 - ECONOMIC DEVELOPMENT		
ACTION	**PERFORMANCE MEASURES**	
Footpaths	The construction of footpaths as required, within the township of Robe	Did not proceed. Incorporated into new Strategic Plan, as part of the Town Master Plan

THEME 3 - NATURAL AND BUILT ENVIRONMENTS		
ACTION	**PERFORMANCE MEASURES**	
Pump Station Supervisory Control and Data Acquisition (SCADA) System	Implementation of SCADA System to improve efficiencies within the management of CWMS	Project underway, budget carried forward to 2024/25 to complete project.
Installation of Generator for Emergency Management	Mobile Generator purchased for CWMS power failures	Project carried forward in 2024/25, project now complete.
Solar for Administration Building	Installation of Solar Panels on Council Administration building	Complete
Cost Efficient Energy Upgrade Institute Building		Complete
Investigation of 2nd CWMS Requirement	Completion of a feasibility study on the requirement of a 2nd CWMS Facility	Project on hold pending SCADA Implementation and Review. Budget carried forward to 2024/25.
Install Wayfinding Signage	New Wayfinding Signage installed in and around the District Council of Robe (included $23k carry forward from 22/23)	Complete
Front Deck Lawn Mower	Additional Front Deck Mower purchased	Complete
CWMS conversion of Ps20 to 3 phase pump and additional second pump	Upgrade Pump Station 20 to a 3 phase pump and install additional pump	No longer Council project, budget re-allocated.
Library/VIC Reverse Cycle Air Conditioner	Reverse Cycle Air Conditioner installed in Library/VIC Kids Nook/Study area	Complete

BBQ Shelters- externally funded through the Local Roads Community Infrastructure (LRCI) Phase 2	Installation of BBQ Shelters at Jenny Matthews Playground and Drain L Information Bay (carry forward from 22/23)	Complete
Cooper Street path for access to Medical Centre- externally funded through the Local Roads Community Infrastructure (LRCI) Phase 3	New footpath constructed from corner of Cooper Street to Medical Centre (carry forward from 22/23)	Funding re-allocated to Robe Street Carpark lighting
Additional Parking off Victoria Street- externally funded through the Local Roads Community Infrastructure (LRCI) Phase 3	Appropriate scope and design developed and implemented for additional parking	Complete

THEME 4 - GOVERNANCE AND FINANCIAL SUSTAINABILITY		
ACTION	**PERFORMANCE MEASURES**	
No Capital Asset New and Upgrade Projects against Theme 4 - Governance and Financial Sustainability in 2023/24		

CAPITAL ASSET RENEWAL & REPLACEMENT		
THEME 1 - COMMUNITY		
ACTION	**PERFORMANCE MEASURE**	
No Capital Asset Renewal & Replacement Projects against Theme 1 - Community in 2023/24		

THEME 2 - ECONOMIC DEVELOPMENT		
ACTION	**PERFORMANCE MEASURES**	
No Capital Asset Renewal & Replacement Projects against Theme 2 - Economic Development in 2023/24		

THEME 3 - NATURAL AND BUILT ENVIRONMENTS		
ACTION	**PERFORMANCE MEASURES**	
Roads Budget	Required works complete to the following roads (in no particular order); - Springs Road - Old Naracoorte Road - Hermitage Road - Nunga Mia Road - Steve Woolston Road - Shamrock Road - Lings Road - Longbottom Lane - Wrights Bay Road - Wrights Bay Laneway - Parkers Road - Murraup Road - Cossacks Waterhole - Baxters Hill Road - Barnett Swamp *Disclaimer- proposed roads for completion may vary due to everchanging weather conditions. The completion of the Roads Asset Management Plan may alter the above list	Roads Completed: Wrights Bay Road Hermitage Road Springs Road Old Naracoorte Road Baxter Hill Road Bowaka Road Barnett Swamp Road Parkers Road Wrights Bay Lane Balance carried forward to 2024/25 to complete.
Robe Street	Completion of concept design and tender , to commence Robe Street reconstruction	Project underway, budget carried forward to 2024/25
Robe Cemetery Stone Wall	Robe Cemetery Wall works/refurbishment completed	Complete
Furniture & Fittings	Purchase and Installation of required furniture and fittings each financial year	Complete
Plant and Equipment	Replacement of Water Truck and Other Plant and Equipment as required (carry forward from 22/23)	Project re-scoped & complete
Long Beach Board Walk/Beach Access Paths	Replacement of Board Walk at Long Beach	Complete

Straddle Carrier	Replacement of Straddle Carrier at Lake Butler Marina	Complete
Casuarina Lodge	Required works complete; - Replacement of Windows, Doors/Locks and Security Doors, - Refurbishment of 1 unit	Project partially complete, balance carried forward to complete in 2024/25.
Foreshore Toilets	Renewal of Foreshore Toilets completed	Complete
Administration Building Upgrades	Appropriate works completed	Project not commenced. Budget carried forward to 2024/25.
Customs House restoration to North and South Walls	Restoration to walls complete	Complete
Library/VIC Upgrades	Installation of Storage Cabinetry, and Cost Efficient Lighting in Library/VIC	Complete
Greening Robe	Purchase and planting of greenery in Robe- continual project	Did not proceed. Incorporated into new Strategic Plan, with the development & implementation of a Tree Planting Strategy.
Upgrade Christmas Lights	Replacement of lights and fittings to Christmas Tree completed	Complete

THEME 4 - GOVERNANCE AND FINANCIAL SUSTAINABILITY		
ACTION	**PERFORMANCE MEASURES**	
Computer Replacement	Replacement of required computers in accordance with the reviewed Business Continuity Plan (BCP)	Complete

OPERATIONAL PROJECTS		
ACTION	**PERFORMANCE MEASURE**	**OUTCOME FOR 2023/24**
Review & Update Community Land Management Plan	Community Land Management Plan Reviewed and Updated	Not commenced
Sensory Garden- Disability Action and Inclusion Plan (DAIP) Action	Scope developed and Sensory Garden planted	Budget re-allocated and project removed
Replace Records Management System	Content Management System Implemented	Not commenced
Reconciliation Action Plan	Reconciliation Action Plan adopted and implementation commenced	Budget re-allocated and project removed
Consult on opportunity to lease Marina Land	Consultation completed	Not commenced
Robe 2050 Plan (Carry Forward)	Plan developed	Budget re-allocated to development of Strategic Plan 2024-2028. Robe 2050 is not proceeding. The survey results collected in the Robe 2050 process were utilised in the development of the Strategic Plan 2024-2028.
Implement Coastal Adaptation Strategy	Actions implemented as per strategy	Awaiting final Strategy
Coastal Dynamics Project	Project Completed and Implementation Commenced	Flinders University still working on this project
Lake Butler Marina Review Actions	Review Actions implemented and in process	New Marina AMP endorsed
Implement IT Strategy	IT Strategy Implemented throughout Organisation	Not commenced

KEY PROJECTS FOR 2024/25

The below table is an extract from the Annual Business Plan 2024/25 details the Capital Projects for the 2024/25 Financial Year.

Capital Project List	Renewal	New	Tied Grant	Target	Performance Measure
Transport					
Roads (sealed &unsealed)	1,360,000			70%-100%	Delivery of re-sheeting program identified in the Roads Asset Management Plan
Roads LRCI Phase 4 (TBC)	110,327		110,000	70%-100%	Identify and deliver upgrade to specified road
Robe Street Redevelopment	750,000			75-100%	Completion of all required detailed design, engineering and costing estimates for tender and commencement of construction
Davenport Link Investigations		50,000		100%	Design, engineering and costing estimates received
Coastal Trail Realignment	250,000			75-100%	Re-routing of trail between Obelisk &Doorway Rock complete
Footpaths (new)		50,000		100%	Commencement of footpath works as identified in the Footpath Strategy
	2,470,327	100,000	110,000		
Buildings &Structures					
CCOWS Shed Resheeting	45,000			100%	Recladding of walls, roof and roller door replacement complete
Works Depot (roller doors)	40,000			100%	Replacement and upgrade of manual roller doors to automated roller doors
Works Depot (improvements)	75,000			100%	Upgrade and improvement of depot facilities, subject to employee consultation
Sea Vu Caravan Park (greywater system)	35,000			100%	Installation of greywater system complete
Sea Vu Caravan Park (toilet block roof replacement)	25,000			100%	Toilet block roof replacement complete
	220,000	0	0		
CWMS					
Node upgrades	1,848			100%	Completion as specified in the CWMS Asset Management Plan
System upgrade - SCADA	615,000			100%	Installation and commissioning of Supervisory Control and Data Acquisition (SCADA) system to manage the towns CWMS
	616,848	0	0		
Open Spaces					
Cemetery Niche Wall &Memorial Wall (double internments, subject to investigation)	15,000			100%	Investigtion complete, appropriate option implemented
Playground - Robe Street Upgrade	241,267		191,000	85-100%	Completion of project upgrade
Playground - Foreshore Upgrade	50,000			100%	Completion of equipment/area upgrades
Skate Park BBQ's		10,000		100%	Install new bbq at the Skate Park
Marina - automate hardstand gate entry	25,000			100%	Gates automated
Marina - fencing at hardstand		50,000		100%	Fencing installed
Wayfinding signage		55,000		100%	Signage installed
	331,267	115,000	191,000		
Furniture &Fittings					
Computer replacements	20,000			100%	Project complete
Replace Institute Switchboard	5,000			100%	Switchboard replaced
Christmas Tree Switchboard Upgrade	20,000			100%	Switchboard replaced
	45,000	0	0		
Plant &Equipment					
Tip Truck	235,000			100%	Replacement
Works Ute	51,000			100%	Replacement
Honda SUV	45,000			100%	Replacement
Loader	330,000			100%	Replacement
General purpose trailer	12,000			100%	Replacement
Portable toilet	6,000			100%	Replacement
Mower trailer		15,000		100%	Puchase new trailer for John Deere mower
Parks &gardens equipment trailer		18,000		100%	Puchase new dedicated garden maintenance trailer
Skid mounted water tanker	50,000			75-100%	Replacement
	729,000	33,000	0		
	4,412,442	248,000	301,000		

*Note: anticipated trade-in for plant & equipment is not included in this table

COMPLIANCE & SERVICES PROVIDED



CONTINUING SERVICES PROVIDED BY COUNCIL

All Council's have mandatory responsibilities under the Local Government Act 1999, and other relevant legislation, including:

- Regulatory activities e.g. compliance, authorised officers, bylaws, dogs and fines
- Setting rates, preparing an Annual Budget and determining longer-term strategic management plans for the area
- Management of basic infrastructure including roads, footpaths, parks, public open space, street lighting and storm-water drainage
- Street cleaning and rubbish collection
- Development planning and control, including building safety assessment
- Various environmental health services

In response to community needs, Council also provides further services and programs including:



- Asset Management
- Roads, Kerbs and Footpaths
- Traffic Management
- Plant & Machinery
- Stormwater
- CWMS
- Open Space Assets
- Coastal Management
- Cemetery



- Parks, Reserves & Playgrounds
- Sport & Recreational Facilities
- Boat Ramp & Marina
- Airfield



- Community Events support
- Tourism promotion
- Public Library
- Visitor Information Centre
- Community Programs
- Community Assistance Fund
- Childcare Service



- Kerbside Waste Collection
- Public Waste Bins
- Waste Transfer Station



- Building Regulation
- Planning & Development
- Public Order & Safety
- Fire Prevention
- Dog & Cat Management
- Parking
- Environmental Health
- Heritage Advisor



- Governance & Legal Compliance
- Administration & Customer Service
- Financial Management
- Records Management
- Information

Council also provides the following facilities on a fee for service (but not necessarily at full cost recovery). These provide important community benefits while also generating revenue for services and projects of benefit to the District Council of Robe, including:

- Medical Centre
- Robe Institute
- Community Wastewater Management Scheme Recreational Boat Ramp
- Marine Straddle Carrier
- Waste Transfer Station

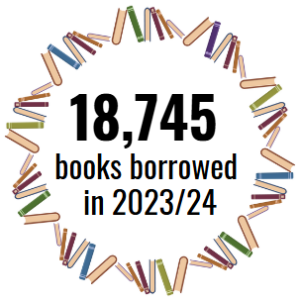
COMMUNITY DEVELOPMENT

Robe Library & Visitor Information Centre
The Robe Library & Visitor Information Centre is managed by the District Council of Robe and is a fantastic service that has been continuously growing and evolving to align with the changing needs of the community and our visitors.



Robe Library highlights:

- Story Time: 38 sessions with an average of 8-10 attendees per session
- Robe Library's 40th Birthday in August 2023
- School Holiday Program: The Robe Library & VIC has been continuously growing and developing our School Holiday Program offerings over the last year and we have seen great attendance to all of these sessions, with a variety of workshops and activities on offer.
- Mahjong – on average 4 attended every Thursday
- Monthly Book Club – 11 regular attendees
- Friends of the Library fundraising efforts which contribute to improving our Library and purchasing more books.
- School & Kindy visits every term
- Author visit to the Robe Library – Liz Harfull with her book: A Farming Life – August 2023. About 30 people attended.









Visitor Information Centre highlights for 2023/24

- Hello SA TV segment and social media promotion on Robe
- SAVIC Conference in Murray Bridge
- Coral Adventures Cruise Ship came to Robe on 16 Feb 2024
- New Signage installed – Council Boundary signage and History/Information signs



Council runs and supports a number of events each year.
The below is a summary of the 2023/24 events held in Robe:

- **NAIDOC Week** – Aunty Penny conducted a Welcome to Country and Flag Raising Ceremony at the Robe Primary School, while also sharing some language. Colouring In competition, with artwork provided by Amanda Clarke, local Aboriginal Artists.
- Blessing of the Fleet
- Sandmasters Motorcross event
- Bike SA – Limestone Coast Ride through Robe
- Beer Festival
- Southern Ocean Art Prize
- Village Classic Golf Week
- **Light Up of the Christmas Tree**
- Robe Rod Run
- Christmas Parade
- **New Years Eve Fireworks**
- **Annual Book Sale**
- **Sandcastle Competition**
- Health Harmony Happiness Festival x2 (reduction in hire fees)
- **Australia Day Citizen of the Year Awards and Community Celebration**
- Boat Show
- Robe Run
- Tour De Cure – Came through Robe
- Southern Ports Golf Week
- Robe Primary School Fete
- Easter Classic Surf Competition
- ANZAC Day
- Robe Motorsports Club – Motorcross State Title Event

= COUNCIL EVENTS
= Council Supported Events

REGULATORY SERVCES

Council is responsible for a number of regulatory services such as Animal Management, Local Nuisance and Litter, Council By-Laws, Fire Prevention, Boat Ramp, Lake Butler Marina, Beach Patrols and Parking Controls. To assist with this, Council has a General Inspector/Harbour Master who is responsible for these regulatory services.

Animal Management

Animal Management is undertaken with the approval of the Dog and Cat Management Board, Council's Animal Management Plan 2022-2027 and By-laws, which are periodically reviewed.



Daisy
Most popular dog name in 2023/24



Lucy
Most popular cat name in 2023/24

Council's Animal Management Plan was developed in consultation with the Dog and Cat Management Board, for the purpose of providing a planned approach to understanding its responsibilities pursuant to the Dog and Cat Management Act 1995.

The Plan aims to:

- encourage responsible dog and cat ownership;
- reduce public and environmental nuisance caused by dogs and cats;
- promote the effective management of dogs and cats, whilst focusing on the need to educate the community in respect of the law relating to dogs and cats; and
- harness the benefits of dog and cat ownership and ensure the expenditure of dog registration fees addresses both dog and cat management issues.

Statistics on Dog and Cat Management in 2023/24	
Dogs registered	512
Cats registered	53
Infringements issued for unregistered dog	11
Infringements issued for dog wandering at large	1



REGULATORY SERVCES



Fire Prevention

Fire prevention is undertaken in accordance with the Fire and Emergency Services Act and concentrates on the reduction of flammable undergrowth within the townships of Robe, Greenways, Boatswain Point and Nora Creina.

Previously, burning within the Robe Township between the hours of 10am and 3pm did not require a burning permit. However, the introduction of the Air Quality Policy resulted in a number of changes to controls and Permits are now required for burning within the township.

The District Council of Robe developed a Township Burning Permit which requires information from applicants relevant to the decision of Council's delegated officers. In 2023/24, Council issued 6 permits to burn under the Environment Protection (Air Quality) Policy 2016.

Fire Danger Season dates change from year to year depending on the conditions and are declared by the CFS Chief Officer. Once declared, the dates are published in the Government Gazette and the Public Notices section of *The Advertiser* in advance of the commencement.

It is important to seek advice from either Council or the CFS website to see if you are required to apply for a permit.

CFS Website:
https://www.cfs.sa.gov.au/warnings-restrictions/restrictions/what-can-i-do-what-cant-i-do/

To assist with fire prevention, Council undertakes block inspections within the Robe Township and issues notices to clean up their property under section 105F of the Fire and Prevention Act 2005

Statistics on Section 105F in 2023/24	
Notices issued for residences to clean up their property (Section 105F)	80
Section 105F second round notices	49
Infringements issued under Section 105F	0

By-Laws and Infringements

The following six By-Laws applied during the 2023/24 financial year:

- By-Law 1: Permits and Penalties
- By-Law 2: Local Government Land
- By-Law 3: Roads
- By-Law 4: Moveable Signs
- By-Law 5: Dogs
- By-Law 6: Cats

Council has a responsibility to enforce By-Laws within Robe, this includes educating the community and visitors about these By-Laws.

The below table indicates the number of expiations issued for different categories in 2023/24.

By-Law Infringements	
Parking	**53**
Camping	**2**
Boat Ramp	**1**
Animal	**12**
TOTAL	**72**

Of the total 72 expiations issued 2023/24, 3 were withdrawn.



REGULATORY SERVCES

Local Nuisance and Litter Control
The Local Nuisance and Litter Control Act (LNLC Act) came into effect (in its entirety) on 1 July 2017.

The implementation of the LNLC Act significantly expanded the role of Local Government in responding to nuisance issues in the community. Local Government is now responsible for responding to community complaints relating to noise, smoke, dust and odour.

In 2023/24 Council received no complaints resulting in formal action being taken.

Building Fire Safety Committee
As a statutory function controlled under the Development Act, Councils are required to ensure the ongoing safety of building occupiers and users of building within their Council boundaries. Council's Building Fire Safety Committee is a stand-alone committee established pursuant to Section 71 of the Development Act to investigate whether building owners are maintaining proper levels of fire safety in their buildings.

The Committee comprises representatives from the CFS, qualified Building Surveyors and Robe Council. The Committee conducts inspections on a quarterly basis.

Environmental Health
Council's Environmental Health role concentrates on a proactive approach towards the management of waste, water systems and the inspection of food retail providers and other health related issues.

Council has two environmental health officers, both of which are part-time external contractors. One is responsible for wastewater systems and the other is responsible for food inspections and other health related issues.



Food inspection statistics for 2023/24	
Number of food businesses	41
Number of routine inspections	19
Number of follow up inspections	3
Number of inspections relating from complaints	1



WASTE MANAGEMENT

Kerbside Collection
The District Council of Robe administrates kerbside collection service to the Community. The collection costs are on-charged to rate payers through the annual rates notices.

Council provides two bins, one general waste and one recycling. The below figures show the total kerbside waste collected in 2023/24



888.27 tonnes of general waste collected in 2023/24



176.86 tonnes of recycling collected in 2023/24



70 new bins were delivered in 2023/24

3640 bins were collected in 2023/24



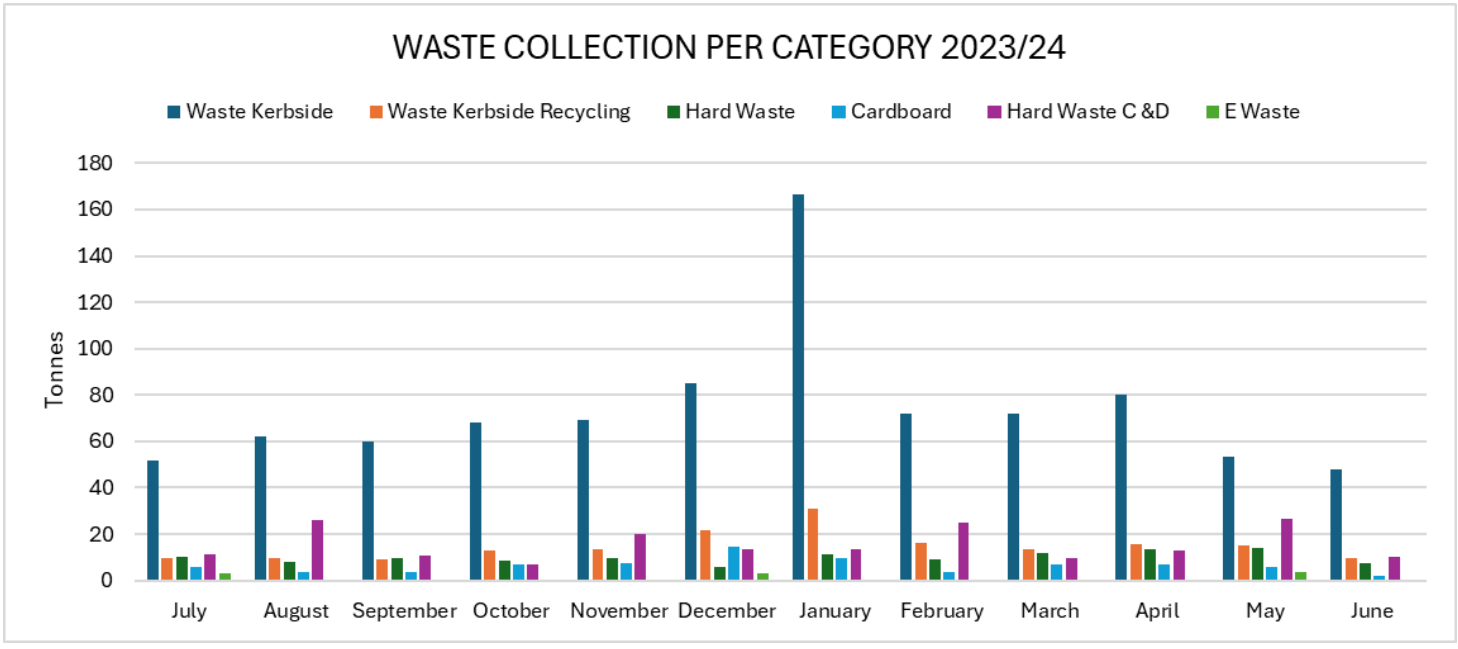
Waste Transfer Station
Council also operates the Waste Transfer Station and receives:

- Household Waste
- Green Waste
- Plastic bottles and aluminium cans
- Paper and Cardboard
- Mattresses
- Sofas/Lounge Chairs
- Car bodies
- Scrap metal
- Motor oil (domestic quantities only)
- E-Waste
- Hard Waste
- Tyres- without rims

Council prohibits the following from being received at the Waste Transfer Station:

- Batteries
- Asbestos
- Hazardous chemicals
- Liquid paint

The below graph shows the break down per month of waste collected from Robe, both through kerbside collection and the waste transfer station. In total, 1,457.14 tonnes of waste was collected in Robe throughout 2023/24.



PLANNING & DEVELOPMENT

Building and Development
Where Council is the relevant authority for development assessment, Council's Planning Officer undertakes a range of assessment duties under the Planning, Development and Infrastructure Act 2016 and the Development Act 1993.

The introduction of the Planning, Development and Infrastructure Act 2016 brought about the largest reform of South Australia's planning and development system in over 20 years, including a statewide digital ePlanning platform which was introduced on 31 July 2020.

When Development applications are lodged and received through the Plan SA portal, they are assessed by Council against various Acts, Council Policies and with the National Construction Code of Australia.

Within the District Council of Robe during the 2023/24 Financial Year $10.4 million worth of building applications were approved.

In 2023/24 91 development applications were approved and of which there were 9 Land Divisions, 3 for boundary realignments, and an additional 24 allotments.

Compliance/Illegal Development
Further to inspection of building work resulting from development applications, Council also undertakes inspections of compliance issues where development approval has not been sought for unapproved building work, changes in land use, dangerous structures and emergency situations. Mindful of costs involved with action through the Environment, Resources and Development Court, Council attempts to work with property owners towards a suitable outcome for all parties.

Building Inspection Policy
Site inspections are undertaken on building work in progress to ensure development is constructed in accordance with the development approval and also to meet the relevant codes and standards. The inspections are undertaken in accordance with Council's Building Inspection Policy and the Roof Truss legislation.

Heritage Advisory Service
In 2023 Council continued its support of the Limestone Coast Heritage Advisory Service. The Heritage Adviser, Ian Hamilton, visits Council on a monthly basis. This is an excellent service which provides advice at no cost to the owners of heritage listed properties.

Limestone Coast Southern Regional Assessment Panel (LCSRAP)
The Planning, Development and Infrastructure Act 2016 requires all Councils in South Australia to establish a Council Assessment Panel to operate as the relevant authority under the Development Act 1993 to assess development applications.

The Limestone Coast Southern Regional Assessment Panel (LCSRAP) commenced operations and became effective as of 1 July 2022. The LCSRAP has been created for the combined areas of the Wattle Range Council, District Council of Grant, City of Mount Gambier and the District Council of Robe.

The Panel is an effective way to pool resources and satisfy the requirements of the Planning, Development and Infrastructure (General) Regulations 2017, and the Panning and Design Code in regional South Australia. It considers and makes decisions regarding development applications on behalf of Council. The LCSRAP is one of the authorities that can make impartial and transparent development assessment decisions on more complex developments and on those matters which may be prescribed by regulations. Council's Planning Officer refer relevant applications to the LCSRAP for consideration.



GOVERNANCE

Delegations
The Local Government Act 1999 allows Council to delegate a power, function or duty to a Council committee or the Chief Executive Officer. Section 44 of the Act also places some prohibitions upon delegations.

The use of delegated authority enables many routine matters to be acted upon promptly and facilitates a more efficient operation and better service to communities. Delegation also allows Council members to concentrate their effort on:

- Policy Development
- Representation
- Strategic Planning
- Community Leadership

Council reviews its delegations to the Chief Executive Officer each year. Delegations to the Chief Executive Officer are available for inspection at the Council Office. The Chief Executive Officer can further delegate powers, functions and duties to appropriate staff.

Internal Review of Council Decisions - S270 Review
A key element in providing open, responsive and accountable government is access by citizens to a fair process for raising grievances regarding Council's decisions, with confidence that these matters will be dealt with objectively, fairly and in a timely manner. Complaints may arise as a result of dissatisfaction with a decision of Council, or the way that a policy procedure, service or fee has been applied. Council and staff will endeavour to resolve complaints as they arise without having to resort to a formal procedure. If a complaint cannot be resolved, a member of the public may choose to request a formal review of the Council decision. All councils are required to establish procedures for the internal review of its decision. This is set out in the 'Internal Review of Council's Decisions Policy' listed on Council's website or available at the Council office.

No Internal Review (S270) applications were received in 2023/24.

Public Consultation
Council members are elected by their communities to make decisions on behalf of those communities within the legislative requirements. Consultation with the community can be a valuable tool for councils to assist in the decision making process, however it would not be practical to consult the community on every decision that Council is required to make.

Provisions within the Local Government Act 1999 determine which decisions require public consultation to be undertaken prior to Council making a decision. Council has a Public Consultation Policy in place which determines the process it will follow when consulting with the community.

Council may decide to consult the public on other issues where they determine this would be beneficial towards the decision making process.

In addition to formal consultation, Council also produces a community newsletter and manages a District Council of Robe facebook page which is used to provide information to the community.

As at 30 June 2024, Council had 607 subscribers.

Freedom of Information
Requests for other information will be considered in accordance with the Freedom of Information Act, 1991. Under this legislation, an application fee and a search fee must be forwarded with the completed request form as provided for in Section 9, unless the applicant is granted an exemption.

During 2023/24, Council received and determined two Freedom of Information (FOI) requests.

Information on the FOI process, application forms, fees and access to documents is available from Council's accredited FOI officers.

Freedom of Information enquiries or requests should be forwarded to the Freedom of Information Officer at the Council.

An information statement in accordance with the requirements of the Freedom of Information Act 1991 (FOI Act) is published by the District Council of Robe and is available to view on Councils website.

Amending personal information under the FOI Act, a person may request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date. Where the documents require amending, details of the changes should be lodged with the Council's Freedom of Information Officer.

Procurement and Competitive Tendering
The District Council of Robe Procurement Policy complies with Section 49 of the Local Government Act 1999.

Council is committed to achieving value for money in procuring goods and services that benefit the community and supporting the city's economic, environmental, cultural, and social life.

Council's Procurement Policy was last reviewed, updated, and endorsed in October 2023 (since reviewed in July 2024).

The Procurement Policy drives consistent, transparent processes and cultivates a competitive environment. The strategies for tenders, formal quotes, and expressions of interest are built to deliver value, achieve high quality, and manage attendant risks, including sustaining appropriate standards of workplace health and safety.

The policy also seeks to advance good ethical practice and ensure an open, fair and competitive process that provides equal opportunities to participants.

Consideration will vary with each procurement to determine local and regional opportunities. Tenders incorporate a "local weighting" as part of the procurement evaluation process.

The expenditure levels established within the Procurement Policy determine the appropriate purchase method.

Council released seven formal tenders in 2023/24.

GOVERNANCE

Rates

Rates are levied as a tax on property in accordance with the provisions of the Local Government Act 1999. Rates are not a fee for service or user charge. For example, not all ratepayers use all services such as libraries, playgrounds, public conveniences and they are unlikely to travel on every walking track, local or rural road. Ratepayers contribute to the costs of all local government services, even if they do not use those services.

Rates are a tax based on the value of property; those with higher valued properties pay more than those with lower valued property.

Rate revenue is an integral part of the Council's financial resource base, the value of which is determined through Council's desire, on behalf of the community, to achieve the strategies articulated in Council's Strategic Plan, Annual Business Plan and Long Term Financial Plan.

Rate Capping

Council have applied a maximum increase on rates (Rate Capping) in accordance with Section 153 (3) of the Local Government Act 1999 on rateable land that constitutes the principal place of residence of a ratepayer. A maximum increase of 15% applies to those assessments of residents within the Council area on the general rates raised for the previous year, except in the following circumstances:

- Where the increase is due to a valuation increase that has occurred as a direct result of capital improvement (excluding capital improvements of $30,000 or less) or development of the land; or
- Where the ownership of the property has changed since 1 July of the preceding financial year and the new owners have purchased the property at the current market value; or
- Where a boundary realignment, subdivision or amalgamation has occurred, therefore the property is a different property to the previous financial year for valuation purposes (with the exception of subdivisions to facilitate land acquired by any government entity e.g., for the purpose of drain construction or alteration and with the exception of rural properties where the boundary realignment, subdivision or amalgamation has not made a material difference).

The "Rate Capping" provision aims to provide relief to resident ratepayers who may be unfairly affected due to changes to the basis of rating (implementation of "land use" based rating) and to minimise significant rate increases where volatile valuation movements have occurred. Rate Capping is on application only and forms are available from Council from our office or on Council's website. The applications will be reviewed on an annual basis and adjusted accordingly, as determined by Council.

In 2023/34, one rate rebate application was approved and provided.

Number of Rates Notices Issued in 2023/24			
1st Quarter: 2575	2nd Quarter: 2055	3rd Quarter: 1991	4th Quarter: 1947



GOVERNANCE

Council Auditor
The District Council of Robe Annual Financial Statements for 2023/24 were audited by Galpins Accountants, Auditors & Business Consultants (Galpins) who were appointed in December 2020 as Council's external auditors for a five year term pursuant to Section 128 of the Local Government Act 1999.

Remuneration paid or payable during 2023/24 to the auditors for work performed for the annual audit of Council's financial statements pursuant to Section 128 of the Act was $9,240.00

Community Land Management Plan
Under the Local Government Act 1999 Council is required to adopt a Community Land Management Plan for any land classified as community land that has been specifically modified or adapted for the benefit or enjoyment of the community, or that is, or is to be, occupied under a lease or licence.

Community Land Management Plans are periodically prepared and/or reviewed and re-adopted for new and existing community land parcels.

New community land parcels arise when Council purchases land (that is not excluded prior to acquisition) or receives land from subdivisions (usually in the form of reserves and roads). Roads are specifically excluded from the definition of community land.

When Council prepares a new, or reviews an existing Community Land Management Plan, it undertakes public consultation in accordance with the Local Government Act prior to its adoption.

Community Land Management Plans are available for inspection at the Council office.

Legal Fees
In accordance with Section 131(1a) of the Local Government Act 1999, $145,734.77 was paid in legal fees for the financial year.



INFORMATION STATEMENT

Documents Available for Inspection
Council has adopted a wide range of policies, registers and codes to assist in its administrative and decision making processes.

Council policies, registers and codes are periodically reviewed to ensure they remain up to date with legislative requirements, Council and community expectations and emerging practices in local government.

Current council policies, registers and codes and a range of other documents required by legislation are available at the Council office and on Council's website.

The following policy index lists all current Council policies at 30 June 2024.

Policies

- Customer Service
- Electronic Communications Facilities
- Fund Raising Charitable & Community Groups
- Emergency Management Policy
- Septic Tank Effluent Drainage Connection Guidelines
- Waste and Recycling Collection
- Records Management
- Australia Day Awards
- Privacy
- Debt Collection
- Motor Vehicle
- Volunteers
- Code of Conduct- Volunteers
- Environmental
- Streets & Parks Tree Planting Maintenance
- Child Safe Environment
- Gift for Employees Leaving Council
- Christmas Function
- Interaction of Development Act 1993
- Credit Card
- Annual Leave
- Long Service Leave Policy
- Busking Policy
- Footpath Dining
- Underground Power Lines
- Asset Capitalisation & Materiality Thresholds
- General Ledger
- Budget Reporting & Amendment
- Petty Cash Policy & Procedure
- External Grant Funding
- Employee Assistance Program
- Asset Management
- Media Contact
- CCOWS Fees
- Market Engagement and Innovation
- Community Assistance
- Hardship Policy
- Source Records Policy
- Code of Conduct for Employees
- Procedure for Internal Review of a Council Decision
- Code of Practice for Access to Meetings & Documents
- Equal Employment Opportunity
- Equal Employment Opportunity Program Outline
- Elected Member Access to Information
- Elected Member Allowances & Benefits
- Grievance Procedure
- Bullying & Harassment
- Order Making
- Performance Management/ Disciplinary
- Public Consultation
- Treasury Management
- Caretaker
- Elected Member Training and Development
- Fraud, Corruption, Misconduct and Maladministration Prevention
- Mayor Seeking Legal Advice
- Procurement
- Prudential Management
- Contracts Tenders Disposal of Assets
- Internal Financial Control
- Naming Roads and Places
- Rating Policy
- Cemetery
- Code of Practice for Meeting Procedures
- Township Burning Permit Policy
- Mobile Food Vendor Location Rules
- Customer Requests for Service Information and Complaints Policy
- Public Interest Disclosure
- Behavioural Management Policy *(Elected Members)*

INFORMATION STATEMENT

Procedures

- Market Engagement and Activating Opportunities Procedure
- Market Led Proposals
- Hardship Policy Guidelines
- Application for Hardship Assistance
- Public Interest Disclosure Procedure

Registers

- Delegation Register
- Code of Conduct for Members
- Members Registers of Interests
- Members Register of Allowances and Benefits
- Register of Remuneration, Salaries and Benefits
- Community Land Register
- Officers Register of Interests
- Fees and Charges
- Community Land Management Plans
- Asset Management Plans
- Public Roads Register
- By-Law Register

Risk Management Policies

- Risk Management

Planning and Development Policies

- Building & Swimming Pool Inspection
- Contribution to the Provision of Roads
- Council Enforcement Unlawful Development
- Residential Land Division Statement of Requirements
- Subdivision Bonding

2023/24 FINANCIAL STATEMENTS



District Council of Robe

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024

District Council of Robe

General Purpose Financial Statements

for the year ended 30 June 2024

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Council certificate

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 2024 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

Nat Traeger
Chief Executive Officer

14 November 2024

Lisa Ruffell
Mayor

14 November 2024

District Council of Robe

Statement of Comprehensive Income

for the year ended 30 June 2024

$ '000	Notes	2024	2023
Income			
Rates	2a	6,727	6,202
Statutory charges	2b	137	165
User charges	2c	1,396	1,416
Grants, subsidies and contributions - capital	2g	210	–
Grants, subsidies and contributions - operating	2g	706	616
Investment income	2d	176	106
Reimbursements	2e	104	107
Other income	2f	115	259
Total income		9,571	8,871
Expenses			
Employee costs	3a	3,241	2,835
Materials, contracts and other expenses	3b	3,993	3,571
Depreciation, amortisation and impairment	3c	2,440	2,851
Total expenses		9,674	9,257
Operating surplus / (deficit)		(103)	(386)
Asset disposal and fair value adjustments	4	28	7
Amounts received specifically for new or upgraded assets	2g	–	135
Net surplus / (deficit)		(75)	(244)
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	(325)	13,440
Total amounts which will not be reclassified subsequently to operating result		(325)	13,440
Total other comprehensive income		(325)	13,440
Total comprehensive income		(400)	13,196

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

District Council of Robe

Statement of Financial Position
as at 30 June 2024

$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	3,904	3,854
Trade and other receivables	5b	463	428
Inventories	5c	19	15
Total current assets		4,386	4,297
Non-current assets			
Trade and other receivables	6a	–	3
Other non-current assets	6b	43	146
Infrastructure, property, plant and equipment	7	101,703	101,988
Total non-current assets		101,746	102,137
TOTAL ASSETS		106,132	106,434
LIABILITIES			
Current liabilities			
Trade and other payables	8a	801	832
Provisions	8b	544	379
Total current liabilities		1,345	1,211
Non-current liabilities			
Trade and other payables	8a	2,341	2,380
Provisions	8b	25	22
Total non-current liabilities		2,366	2,402
TOTAL LIABILITIES		3,711	3,613
Net assets		102,421	102,821
EQUITY			
Accumulated surplus		13,236	13,681
Asset revaluation reserves	9a	85,954	86,279
Other reserves	9b	3,231	2,861
Total council equity		102,421	102,821
Total equity		102,421	102,821

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

District Council of Robe

Statement of Changes in Equity

for the year ended 30 June 2024

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2024					
Balance at the end of previous reporting period		13,681	86,279	2,861	102,821
Net surplus / (deficit) for year		(75)	–	–	(75)
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	–	(325)	–	(325)
Other comprehensive income		–	(325)	–	(325)
Total comprehensive income		(75)	(325)	–	(400)
Transfers between reserves		(370)	–	370	–
Balance at the end of period		13,236	85,954	3,231	102,421
2023					
Balance at the end of previous reporting period		14,793	72,839	1,993	89,625
Net surplus / (deficit) for year		(244)	–	–	(244)
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	–	13,440	–	13,440
Other comprehensive income		–	13,440	–	13,440
Total comprehensive income		(244)	13,440	–	13,196
Transfers between reserves		(868)	–	868	–
Balance at the end of period		13,681	86,279	2,861	102,821

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

District Council of Robe

Statement of Cash Flows

for the year ended 30 June 2024

$ '000	Notes	2024	2023
Cash flows from operating activities			
Receipts			
Rates		6,666	6,312
Statutory charges		141	171
User charges		1,829	1,423
Grants, subsidies and contributions (operating purpose)		697	647
Investment receipts		189	106
Reimbursements		79	107
Other receipts		216	428
Payments			
Payments to employees		(3,128)	(2,790)
Payments for materials, contracts and other expenses		(4,513)	(4,148)
Net cash provided by (or used in) operating activities	10b	2,176	2,256
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		210	–
Amounts received specifically for new or upgraded assets		–	135
Sale of replaced assets		110	25
Repayments of loans by community groups		3	3
Payments			
Expenditure on renewal/replacement of assets		(2,290)	(694)
Expenditure on new/upgraded assets		(169)	(281)
Net cash provided (or used in) investing activities		(2,136)	(812)
Cash flows from financing activities			
Receipts			
Proceeds from bonds and deposits		10	–
Payments			
Repayment of bonds and deposits		–	(35)
Net cash provided by (or used in) financing activities		10	(35)
Net increase (decrease) in cash held		50	1,409
plus: cash & cash equivalents at beginning of period		3,854	2,445
Cash and cash equivalents held at end of period	10a	3,904	3,854

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

District Council of Robe

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

(2) The local government reporting entity

The District Council of Robe is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at Royal Circus, Robe. 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.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports.

continued on next page ...

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

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

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

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference	Net timing Adjustments
2021/22	$212,227	$152,676	+ $59,551	
2022/23	$209,077	$162,499	+ $46,578	+ $106,129
2023/24	$9,274	$182,594	- $173,320	- $126,742

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated. The amount of the distortion for 2023/24 is -$126,742 (2022/23: +$106,129).

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

(4) Cash, cash equivalents and other financial instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

(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.

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Land under roads

Council has elected not to recognise land under roads acquired prior to 1 July 2008 as an asset in accordance with AASB 1051 Land under Roads. Land under roads acquired after 30 June 2008 has not been recognised as in the opinion of Council it is not possible to reliably attribute a fair value, and further that such value if determined would be immaterial.

6.2 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.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

6.3 Materiality

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

Examples of capitalisation thresholds applied during the year are given below in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.4 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.

6.5 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.

(7) Payables

7.1 Goods & Services

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

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

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

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

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 0.28% (2023: 0.42%)
Weighted avg. settlement period 1.2 years (2023: 1.3 year)

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

9.2 Superannuation

The Council made employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

(10) 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.

(11) New accounting standards and UIG interpretations

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Council has assessed all the standards / interpretations which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2. Income

$ '000	2024	2023
(a) Rates		
General rates		
General rates	4,832	4,467
Less: mandatory rebates	(18)	(21)
Less: discretionary rebates, remissions and write-offs	(5)	(2)
Total general rates	4,809	4,444
Other rates (including service charges)		
Landscape levy	272	250
Waste collection	502	456
Community wastewater management systems	1,092	1,001
Separate and special rates	26	25
Total other rates (including service charges)	1,892	1,732
Other charges		
Penalties for late payment	23	16
Legal and other costs recovered	3	10
Total other charges	26	26
Total rates	6,727	6,202
(b) Statutory charges		
Development fees	84	107
Health and septic tank inspection fees	24	24
Animal registration fees and fines	16	15
Parking fines / expiation fees	5	11
Other licences, fees and fines	8	8
Total statutory charges	137	165
(c) User charges		
Childcare Fees	597	606
Robe Marina	350	390
Caravan Park Fees	177	164
Tourism Sales	92	80
Garbage Fees	69	55
Aged Home Income	51	49
Health Centre Rent	23	21
Boatramp Fees	18	12
Property lease	4	17
Hall and equipment hire	9	12
Cemetery/crematoria fees	6	7
Sundry	–	3
Total user charges	1,396	1,416

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2. Income (continued)

$ '000	2024	2023
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	176	106
Total investment income	176	106
(e) Reimbursements		
Private works	–	2
Workers Compensation / Income Protection Claims	104	86
Other	–	19
Total reimbursements	104	107
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	11	–
Sundry	67	71
Augmentation Fee	(29)	172
Childcare Sponsor Fee	66	16
Total other income	115	259
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	–	135
Total amounts received for new or upgraded assets	–	135
Other grants, subsidies and contributions - capital		
Untied - Local Roads and Community Infrastructure Program Grants	210	–
Total Other grants, subsidies and contributions - capital	210	–
Operating grants, subsidies and contributions		
Childcare Grant	313	307
Roads to Recovery	218	–
Untied - Financial Assistance Grant	64	263
Coastal Protection Grants	39	–
Library and communications	6	17
Other grants, subsidies and contributions	66	29
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	706	616
The functions to which these grants relate are shown in Note 11.		
Total grants, subsidies and contributions	916	751

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2. Income (continued)

$ '000	2024	2023
(i) Sources of grants		
Commonwealth Government	750	518
State Government	135	218
Other	31	15
Total	916	751

Note 3. Expenses

$ '000	Notes	2024	2023
(a) Employee costs			
Salaries and wages		3,012	2,436
Employee leave expense		203	164
Superannuation - defined contribution plan contributions	16	235	230
Superannuation - defined benefit plan contributions	16	47	23
Workers' compensation insurance		67	63
Other employee related costs		10	–
Less: capitalised and distributed costs		(333)	(81)
Total operating employee costs		3,241	2,835
Total number of employees (full time equivalent at end of reporting period)		34	30
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		8	17
Bad and doubtful debts		(13)	3
Elected members' expenses		96	78
Election expenses		1	33
Subtotal - prescribed expenses		92	131
(ii) Other materials, contracts and expenses			
Maintenance		806	693
Garbage Collection and Disposal		725	636
Professional services		401	303
Levies paid to Government - NRM levy		269	240
Childcare Expenses		183	187
Robe Marina		132	69
Legal expenses		112	117
Fuels & Oils		36	78
Underground Power Expenses		22	153
Sundry		1,215	964
Subtotal - Other material, contracts and expenses		3,901	3,440
Total materials, contracts and other expenses		3,993	3,571

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 3. Expenses (continued)

$ '000	2024	2023
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	478	567
Infrastructure		
- Stormwater drainage	26	26
- Roads	966	1,276
- Bridges	3	3
- Footways	31	31
- Marina Development	200	200
- Common Effluent	494	496
Plant, Machinery & Equipment	205	226
Furniture and fittings	24	24
Other Community Assets	2	2
Intangible Assets	11	–
Subtotal	2,440	2,851
Total depreciation, amortisation and impairment	2,440	2,851

Note 4. Asset disposal and fair value adjustments

$ '000	2024	2023
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	110	25
Less: carrying amount of assets sold	(82)	(18)
Gain (loss) on disposal	28	7
Net gain (loss) on disposal or revaluation of assets	28	7

Note 5. Current assets

$ '000	2024	2023
(a) Cash and cash equivalent assets		
Cash on hand and at bank	142	146
Deposits at call	3,648	3,599
Marina Sinking Fund	114	109
Total cash and cash equivalent assets	3,904	3,854

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 5. Current assets (continued)

$ '000	2024	2023
(b) Trade and other receivables		
Rates - general and other	192	171
Accrued revenues	16	14
Debtors - general	121	180
GST recoupment	138	81
Loans to community organisations	3	3
Subtotal	470	449
Less: provision for expected credit losses	(7)	(21)
Total trade and other receivables	463	428
(c) Inventories		
Stores and materials	19	15
Total inventories	19	15

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year. All such reversals occurred principally as a result of clerical inaccuracies during stores operations.

Note 6. Non-current assets

$ '000	2024	2023
(a) Trade and other receivables		
Receivables		
Loans to community organisations	–	3
Total receivables	–	3
Total financial assets	–	3
(b) Other non-current assets		
Capital work in progress	–	92
Intangible Assets	43	54
Total other non-current assets	43	146

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

		as at 30/06/23				Asset movements during the reporting period							as at 30/06/24			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	–	–	–	–	703	–	–	–	–	–	–	703	–	703
Land - community	3	21,317	246	–	21,563	–	–	–	–	–	–	–	21,317	246	–	21,563
Land - other	2	3,832	–	–	3,832	–	–	–	–	–	–	–	3,832	–	–	3,832
Buildings and other structures	2	–	1,897	(1,131)	766	86	87	–	(28)	–	–	–	–	2,068	(1,157)	911
Buildings and other structures	3	24,879	19	(14,063)	10,835	6	200	–	(450)	(11)	(325)	–	23,130	216	(13,091)	10,255
Infrastructure																
- Stormwater drainage	3	2,262	235	(1,649)	848	77	–	–	(26)	(1)	–	–	2,262	311	(1,675)	898
- Roads	3	74,881	3,599	(36,265)	42,215	–	1,076	–	(966)	4	–	–	74,881	3,458	(36,010)	42,329
- Bridges	3	134	–	(32)	102	–	–	–	(3)	1	–	–	134	–	(34)	100
- Footways	3	1,010	197	(413)	794	–	7	–	(31)	–	–	–	1,010	197	(437)	770
- Marina Development	3	8,420	–	(3,902)	4,518	–	–	–	(200)	–	–	–	8,420	–	(4,102)	4,318
- Common Effluent	3	23,391	13	(8,479)	14,925	–	–	–	(494)	1	–	–	23,391	14	(8,973)	14,432
Plant, Machinery & Equipment		–	3,379	(2,057)	1,322	–	246	(81)	(205)	16	–	–	–	3,267	(1,969)	1,298
Furniture and fittings		–	278	(141)	137	–	48	–	(24)	4	–	–	–	218	(53)	165
Library Stock		–	244	(243)	1	–	–	–	–	–	–	–	–	239	(238)	1
Other Community Assets		–	176	(46)	130	–	–	–	(2)	–	–	–	–	176	(48)	128
Total infrastructure, property, plant and equipment		160,126	10,283	(68,421)	101,988	169	2,367	(81)	(2,429)	14	(325)	–	158,377	11,113	(67,787)	101,703
Comparatives		133,014	12,692	(55,290)	90,416	281	720	(18)	(2,851)	–	–	13,440	160,126	10,283	(68,421)	101,988

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Valuation of infrastructure, property, plant & equipment and investment property

Valuation of assets

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

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

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

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

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

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

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

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 & Fittings	5,000
Plant & Equipment	10,000
Buildings & Structures	20,000
Library/Visitor Information Centre Resources	5,000
Marina	10,000
CWMS	10,000
Stormwater	10,000
Paving & Footpaths, Kerbs & Gutters	10,000
Roads	20,000
Bridges	10,000
Open spaces structures	10,000

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:

Buildings	
Buildings and Structures	15 to 170 years
Open Spaces Structures	15 to 200 years
Infrastructure	
Roads	20 to 100 years
Bridges	40 to 50 years
Paving & Footpaths, Kerbs & Gutters	20 to 60 years
Stormwater	40 to 90 years
CWMS	20 to 80 years
Community Assets	
Marina	10 to 90 years

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Other Assets	
Library/Visitor Information Centre Resources	4 to 20 years
Furniture & Fittings	3 to 20 years
Plant & Equipment	2 to 30 years

Land & Land Improvements

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

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

Buildings & Structures
Building and structure assets were valued as at 1 July 2022 by KPMG at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Roads
Transportation assets were valued as at 1 July 2018 by Mitch Ekonomopoulos AAPI of AssetVal Pty Ltd. at depreciated current replacement cost based on actual costs incurred during the reporting period ended 30 June 2017 and 2018. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by 1 July 2018 by Mitch Ekonomopoulos AAPI of AssetVal Ply Ltd. at depreciated current replacement cost based on actual costs incurred during the reporting period ended 30 June 2017 and 2018. All acquisitions made after the respective dates of valuation are recorded at cost.

Community Waste Management Scheme
Community wastewater management system infrastructure was valued as at 1 July 2022 by Tonkin at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Open Space Assets
Open Space assets were valued as at 1 July 2022 by Sproutt at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Marina
Marina development infrastructure was valued as at 1 July 2022 by KPMG at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant & Equipment
These assets are recognised on the cost basis.

All other Assets
These assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk, and written out when fully depreciated.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 8. Liabilities

$ '000	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(a) Trade and other payables				
Goods and services	511	–	482	–
Payments received in advance	21	–	130	–
Accrued expenses - employee entitlements	113	–	101	–
Accrued expenses - other	101	–	78	–
Deposits, retentions and bonds	10	–	–	–
Premiums Received in Advance Marina	45	2,341	41	2,380
Total trade and other payables	801	2,341	832	2,380
(b) Provisions				
Employee entitlements (including oncosts)	544	25	379	22
Total provisions	544	25	379	22

Note 9. Reserves

$ '000	as at 30/06/23 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/24 Closing Balance
(a) Asset revaluation reserve					
Land	21,115	–	–	–	21,115
Buildings and other structures	8,475	(325)	–	–	8,150
Infrastructure	41,822	–	–	–	41,822
Infrastructure					
- Marina Development	1,488	–	–	–	1,488
- Common Effluent	9,315	–	–	–	9,315
Plant, Machinery & Equipment	4,064	–	–	–	4,064
Total asset revaluation reserve	86,279	(325)	–	–	85,954
Comparatives	72,839	13,440	–	–	86,279

$ '000	as at 30/06/23 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/24 Closing Balance
(b) Other reserves					
CWMS Maintenance Reserve	2,502	470	–	–	2,972
Contribution Reserve	35	2	–	–	37
Childcare Reserve	248	(102)	–	–	146
Road Safety Group Reserve	1	–	–	–	1
Open Space Reserve	75	–	–	–	75
Total other reserves	2,861	370	–	–	3,231
Comparatives	1,993	868	–	–	2,861

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District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 9. Reserves (continued)

Purposes of reserves

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

CWMS Maintenance Reserve
The Community Wastewater Management System ('CWMS') Maintenance Reserve is for future asset replacement and capital maintenance relating to the CWMS.

Contribution Reserve
Contribution Reserve is monies put aside in a trust fund for future expenditures.

Childcare Reserve
Childcare Reserve is for the future requirements for asset replacement and Employee benefits relating to the Child Care on Wheels Service.

Road Safety Group
Road Safety Group is money transferred upon the wind up of the Robe Road Safety Group for the purposes of Road Safety in Robe.

Open Space Reserve
Open Space Reserve is open space monies required under legislation to be held in reserve.

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 10. Reconciliation to Statement of Cash Flows

$ '000	Notes	2024	2023
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	3,904	3,854
Balances per Statement of Cash Flows		3,904	3,854
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		(75)	(244)
Non-cash items in income statements			
Depreciation, amortisation and impairment		2,440	2,851
Grants for capital acquisitions treated as investing activity		(210)	(135)
Net (gain)/loss on disposals		(28)	(7)
		2,127	2,465
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(21)	53
Change in allowances for under-recovery of receivables		(14)	(2)
Net (increase)/decrease in inventories		(4)	13
Net (increase)/decrease in other assets		–	(50)
Net increase/(decrease) in trade and other payables		(80)	(226)
Net increase/(decrease) in unpaid employee benefits		168	3
Net cash provided by (or used in) operations		2,176	2,256
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		20	20
LGFA cash advance debenture facility		1,150	1,950

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

District Council of Robe

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 11(a). Functions

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

$ '000	OPERATING INCOME 2024	OPERATING INCOME 2023	OPERATING EXPENSES 2024	OPERATING EXPENSES 2023	OPERATING SURPLUS (DEFICIT) 2024	OPERATING SURPLUS (DEFICIT) 2023	GRANTS INCLUDED IN OPERATING INCOME 2024	GRANTS INCLUDED IN OPERATING INCOME 2023	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) 2024	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) 2023
Functions/Activities										
Public Order & Safety	20	30	74	78	(54)	(48)	–	2	272	5
Health	47	45	209	160	(162)	(115)	–	–	1,950	–
Social Security & Welfare	967	985	1,069	938	(102)	47	318	307	499	2,543
Housing & Community Ameneties	59	252	2,081	1,910	(2,022)	(1,658)	13	–	15,259	15,117
Protection of the Enviroment	39	–	98	88	(59)	(88)	39	–	56	527
Sports & Recreation	53	55	878	813	(825)	(758)	35	35	29,107	28,282
Mining Manufacturing & Construction	84	107	246	214	(162)	(107)	–	–	–	–
Transport & Communication	237	78	1,612	1,928	(1,375)	(1,850)	8	54	44,308	44,253
Economic Affairs	619	635	764	709	(145)	(74)	–	–	7,713	8,647
Other Purposes NEC	123	99	635	256	(512)	(157)	4	6	1,751	2,134
Administration	7,323	6,586	2,008	2,084	5,315	4,502	289	212	5,217	4,926
Total Functions/Activities	9,571	8,872	9,674	9,178	(103)	(306)	706	616	106,132	106,434

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

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 11(b). Components of functions

The activities relating to Council functions are as follows:

Administration
General and office operations not attributable to another specific activity, rates and elected members expenses.

Public Order & Safety
Supervision of various by-laws, fire prevention and animal control.

Health
Food control, operation of community health programs and health centre.

Social Security & Welfare
Childcare, aged services, youth services, community welfare and aged homes.

Housing & Community Ameneties
Rubbish collection services, operation of tip, effluent drainage, public toilets, street cleaning and lighting, town planning and maintenance of cemeteries.

Protection of the Enviroment
Foreshore protection, beach patrol, coast and marine.

Sports & Recreation
Maintenance of halls, library operations, national estates, parks and gardens, recreation and sporting venues.

Mining Manufacturing & Construction
Development act requirements, quarry operations.

Transport & Communication
Construction and maintenance of roads, bridges, footpaths, parking and signs and stormwater drainage.

Economic Affairs
Land development activities, caravan park operations, off-street parking, tourism, robe marina.

Other Purposes NEC
Public depot transactions, plant and machinery operations, depot expenses, vandalism costs and private works.

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

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

Terms & Conditions:
Deposits are returning interest rates between 4.30% and 4.55% (2023: 1.55% and 4.30%).

Carrying Amount:
Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

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

Terms & Conditions:
Secured over the subject land, arrears attract interest of 0.59% per month (2023: 0.48%). 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 and 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 and conditions:
Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying amount:
Approximates fair value (after deduction of any allowance).

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 and conditions:
Liabilities are normally settled on 30 day terms.

Carrying amount:
Approximates fair value.

continued on next page ...

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 12. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2024					
Financial assets					
Cash and cash equivalents	3,918	–	–	3,918	3,904
Receivables	455	–	–	455	463
Total financial assets	4,373	–	–	4,373	4,367
Financial liabilities					
Payables	597	–	–	597	541
Total financial liabilities	597	–	–	597	541
Total financial assets and liabilities	4,970	–	–	4,970	4,908
2023					
Financial assets					
Cash and cash equivalents	3,854	–	–	3,854	3,854
Receivables	449	3	–	452	431
Total financial assets	4,303	3	–	4,306	4,285
Financial liabilities					
Payables	560	–	–	560	560
Total financial liabilities	560	–	–	560	560
Total financial assets and liabilities	4,863	3	–	4,866	4,845

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 and 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 Mangement 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.

continued on next page ...

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 12. Financial instruments (continued)

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLs are based on credit history adjusted for forward looking estimates and economic conditions.

$ '000	ECL Rate	Gross carrying amount	Expected Loss
2024			
Current (not past due)	0.0%	52	–
Past due 1-30 days	0.0%	29	–
Past due 31-60 days	0.0%	17	–
Past due 61 days +	33.0%	23	7
		121	7
2023			
Current (not past due)	0.0%	155	–
Past due 1-30 days	0.0%	4	–
Past due 31-60 days	65.0%	2	2
Past due 61 days +	100.0%	19	19
		180	21

$ '000	2024	2023
As at 1 July	21	19
Provisions	1	5
Less reversals	(15)	(3)
As at 30 June	7	21

Note 13. Capital expenditure and investment property commitments

$ '000	2024	2023

Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Buildings & Structures	239	–
Infrastructure	–	176
Plant and equipment	282	–
	521	176
These expenditures are payable:		
Not later than one year	521	176
	521	176

District Council of Robe

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 14. Financial indicators

$ '000	Amounts 2024	Indicator 2024	Indicators 2023	Indicators 2022
Financial Indicators overview *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.*				
1. Operating Surplus Ratio				
Operating surplus	**(103)**	**(1.1)%**	(4.4)%	4.6%
Total operating income	**9,571**			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	**(656)**	**(7)%**	(8)%	11%
Total operating income	**9,571**			
Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.				
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*				
Adjusted Operating Surplus Ratio				
Operating surplus	**(140)**	**(1.5)%**	(4.9)%	3.9%
Total operating income	**9,534**			
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	**(656)**	**(7)%**	(6)%	13%
Total operating income	**9,534**			
3. Asset Renewal Funding Ratio				
Asset renewals	**2,367**	**117%**	35%	32%
Infrastructure and Asset Management Plan required expenditure	**2,030**			
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.				

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 15. Uniform presentation of finances

$ '000	2024	2023
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income		
Rates	6,727	6,202
Statutory charges	137	165
User charges	1,396	1,416
Grants, subsidies and contributions - capital	210	–
Grants, subsidies and contributions - operating	706	616
Investment income	176	106
Reimbursements	104	107
Other income	115	259
Total Income	9,571	8,871
Expenses		
Employee costs	3,241	2,835
Materials, contracts and other expenses	3,993	3,571
Depreciation, amortisation and impairment	2,440	2,851
Total Expenses	9,674	9,257
Operating surplus / (deficit)	(103)	(386)
Net timing adjustment for general purpose grant funding	127	(106)
Less: grants, subsidies and contributions - capital	(210)	–
Adjusted Operating surplus / (deficit)	(186)	(492)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(2,290)	(439)
Add back depreciation, amortisation and impairment	2,440	2,851
Add back proceeds from sale of replaced assets	110	25
	260	2,437
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(169)	(562)
Add back grants, subsidies and contributions - capital new/upgraded	210	–
Add back amounts received specifically for new and upgraded assets	–	135
	41	(427)
Annual net impact to financing activities (surplus/(deficit))	115	1,518

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 16. Superannuation

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

Accumulation only members
Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.00% in 2023/24; 10.50% in 2022/23). 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 2022/23) of "superannuation" salary.

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

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

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

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

District Council of Robe

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 17. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 18 persons were paid the following total compensation.

$ '000	2024	2023
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	816	915
Termination benefits	1	133
Total	817	1,048

Receipts from key management personnel comprise:

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

Planning and building application Fees	3	–
Rentals for Council property	–	6
Total	3	6

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Elected Members disclosed the following organisations with a conflict of interest:
- Member of the management committee of Robe Child Care on Wheels
- Member of Robe Sport and Recreation Association and Robe Mountain Bike Association (ROMBA)
- Member of Robe HIstory Group, Robe Country Arts Presenters, RLS Robe sub-branch and Friends of St Peters.

In accordance with the Local Government Act 1999, these persons declared a conflict of interest and took no part in discussions relating to matters of the entity they had an interest in.

Key Management Personnel ('KMP') and relatives of KMP own businesses from which various supplies and services were purchased as required either for cash or on a 30-day account, along with contracted works provided to Council for Earthmoving and Plumbing. These contracts were awarded through a competitive tender process and the KMP declared a conflict of interest where required and were not involved in decisions related to the award of these contracts. Total purchases in the 2023/24 financial year amounted to $547,382 for Earthmoving and $23,880 for Plumbing.

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INDEPENDENT AUDITOR'S REPORT

To the Members of the District Council of Robe

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

Opinion

We have audited the compliance of the District Council of Robe with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2023 to 30 June 2024 have been conducted properly and in accordance with law.

In our opinion, the District Council of Robe has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2023 to 30 June 2024.

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2023 to 30 June 2024. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's Responsibility for Internal controls

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

Our Independence and Quality Control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2023 to 30 June 2024. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

Limitations of Controls

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

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

Limitation of Use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Luke Williams CA, CPA, Registered Company Auditor
Partner

15/11/2024

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INDEPENDENT AUDITOR'S REPORT

To the members of the District Council of Robe

Opinion

We have audited the accompanying financial report of the District Council of Robe, which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the District Council of Robe.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, *Local Government Act* 1999 and *Local Government (Financial Management) Regulations* 2011.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

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Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Luke Williams CA, CPA, Registered Company Auditor
Partner

15/11/2024

District Council of Robe

General Purpose Financial Statements

for the year ended 30 June 2024

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Robe for the year ended 30 June 2024, the Council's Auditor, Galpins Accountants, Auditors and Business Consultants has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Nat Traeger
Chief Executive Offiver

Cr Nick Brown
Presiding Member, Audit Committee

Date: 30 October 2024

District Council of Robe

General Purpose Financial Statements
for the year ended 30 June 2024

Statement by Auditor

I confirm that, for the audit of the financial statements of District Council of Robe for the year ended 30 June 2024, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations* 2011 made under that Act.

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



Luke Williams

Galpins Accountants, Auditors and Business Consultants

Date: 15th November 2024

APPENDIX



District Council of ROBE

Audit and Risk Committee Annual Report 2023/24



INTRODUCTION

Section 126 of the Local Government Act 1999 (the Act) requires councils to establish an Audit and Risk Committee. The Audit and Risk Committee purpose is to provide council with independent assurance and advice on accounting, financial management, internal controls, risk management and governance.

The Audit and Risk Committee is a formally constituted committee of Council pursuant to Section 41 of the Local Government Act 1999 and has no delegated decision-making powers. The Committee is required to refer all recommendations of the Committee to Council for endorsement.

In 30 November 2023 significant changes were made to the Local Government Act 1999 (Act), including Section 126(8)(b) which was introduced requiring Council Audit and Risk committees to *provide an annual report to the council on the work of the committee during the period to which the report relates.*

In addition to the above, Section 126(9) of the Act was also introduced requiring the Audit and Risk Committee's Annual Report to be included in Council's Annual Report.

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

- External audit
- Business risk management
- Compliance with legal and regulatory obligations
- The establishment and maintenance of the Internal Control Framework
- The reliability and integrity of financial information for inclusion in financial statements and other financial reports
- Monitoring the financial performance of Council
- Development of a long-term financial plan and associated policies
- Safeguarding the independence of the internal and external auditors
- Audit, accounting, and financial reporting obligations.
- Financial Reporting
- Internal Controls and Risk Management Systems
- Public Interest Disclosures
- Strategic Management Plans
- Internal Audit
- External Audit
- Major Project Reporting



SCHEDULE OF MEETINGS

The Committee met on seven (7) occasions during 2023/24 and the table below details the member attendance for the financial year:

	Meeting Dates						
Committee Members	**25/7/23**	**15/11/23**	**2/2/24**	**8/3/24**	**3/4/24**	**15/5/24**	**21/6/24**
Mr Deane Nankivell (Presiding Member) concluded February 2024							
Mayor Lisa Ruffell (ex officio)							
Cr Nick Brown (Presiding Member) appointment February 2024							
Cr Marcia Dening							
Cr Duncan Young							
Phil Southam (Independent Member) appointment February 2024							
Jason Rees (Independent Member) appointment May 2024							
Observers	**25/7/23**	**15/11/23**	**2/2/24**	**8/3/24**	**3/4/24**	**15/5/24**	**21/6/24**
Cr Ned Wright							

OTHER ATTENDEES

The Chief Executive Officer, Director Corporate Services, Director Infrastructure, Finance Officer, Executive Assistant, Interim Asset Manager, LGiQ Senior Accountant and Galpins Audit Partner and Manager also attended the meetings to provide expertise when required.



KEY ACTIVITIES OF THE AUDIT AND RISK COMMITTEE FOR 2023/24

For the most part, the Committee works to it's Work Plan to determine it's actions and matters for discussion at each meeting. Unfortunately, due to the difficulty getting independent members for the Committee and staff shortages, Key achievements of the Committee throughout 2023/24 include:

- Considered the draft Four Year Business Plan 2023/24 to 2026/27 and Annual Budget 2023/24 and recommended that Council adopts the minor amendments business plan and budget.
- Considered the draft Rating Policy 2023/24 and recommended Council adopt the policy.
- Reviewed the 2022/23 annual financial statements to ensure that they present the state of affairs of Council.
- Noted that Council has not engaged Galpins to provide any services outside of the scope of their functions as external auditor & the Acting Chief Executive Officer and Presiding Member of the Audit and Risk Committee sign the statement report certifying that the external auditor is independent of Council.
- Recommended to Council that the Acting Chief Executive Officer and Principal Member of Council be authorised to certify the 2022/23 financial statements in their final form
- Received and noted the 2023/24 Audit and Risk Work Plan
- Received and note the 2023/24 Financial Update
- Received and noted the progress on External Audit Outcomes
- 2023/24 Budget Reviews
    - Received and noted the first budget review for 2023/24 and recommend that Council adopt the first budget review 2023/24
    - Received and noted the second budget review 2023/24 and recommend that Council adopt the second budget review 2023/24
    - Received and noted the third budget review 2023/24
- Reviewed the terms of Reference for the Audit and Risk Management Committee and considered travel and accommodation costs for Independent Members
- Reviewed the Essential Services Commission of South Australia ('ESCOSA')
    - Received and noted this report on the Essential Services Commission of South Australia (ESCOSA) review;
    - Received and noted the ESCOSA Local Government Advice and summary for the District Council of Robe presented in the attachments;
    - Acknowledged the administration's response to the ESCOSA recommendations; and
    - Recommended to Council that it accept and act upon the Commission's Recommendations as contained within the Advice.
- Reviewed the Draft Buildings and Structures Asset Management Plan and recommended to Council;
    - That the Robe Football and Netball Club assets, with a current value of $4,961,357, be excluded from the Plan, but remain acknowledged in a separate table as an asset that Council will not replace in the future;
    - That discussions commence with the custodians of the Greenways assets, valued at $366,313, to determine appropriate treatment of the clubrooms and shelter located there;
    - That as the Bray shed and hall, valued at $375,512 are owned by the Bray Progress Association, they be removed from the Plan; and
    - The draft Building and Structures Asset Management Plan 2024-2034 be endorsed for the purposes of releasing for community engagement.
- Noted the Strategic Plan 2024-2028
- Recommended to Council that it release the draft 2024-2025 Annual Business Plan for the purpose of community engagement

- Recommended to Council that it release the draft 2024-2034 Long Term Financial Plan for the purpose of community engagement
- Recommended the endorsement of the draft Lake Butler Marina Asset Management Plan
- Reviewed the Disposal of Land & Assets Policy and recommended to Council to adopt policy
- Reviewed the Asset Management Policy and recommended to Council to adopt policy
- Reviewed Procurement Policy as amened and recommended to council to adopt policy
- Recommended the endorsement of the Community Wastewater Management Systems (CWMS) Draft Asset Management Plan 2024-2034 for community engagement
- Recommended the endorsement of the releasing of the Draft Open Space Asset Management Plan 2024-2034 for community engagement

REMUNERATION FOR INDEPENDENT MEMBER

The Terms of Reference have been reviewed a number of times over the past 18 months which resulted in changes being made to the remuneration. The independent members received a sitting fee of $300 per meeting between 1 June 2023 and 14 February 2024.

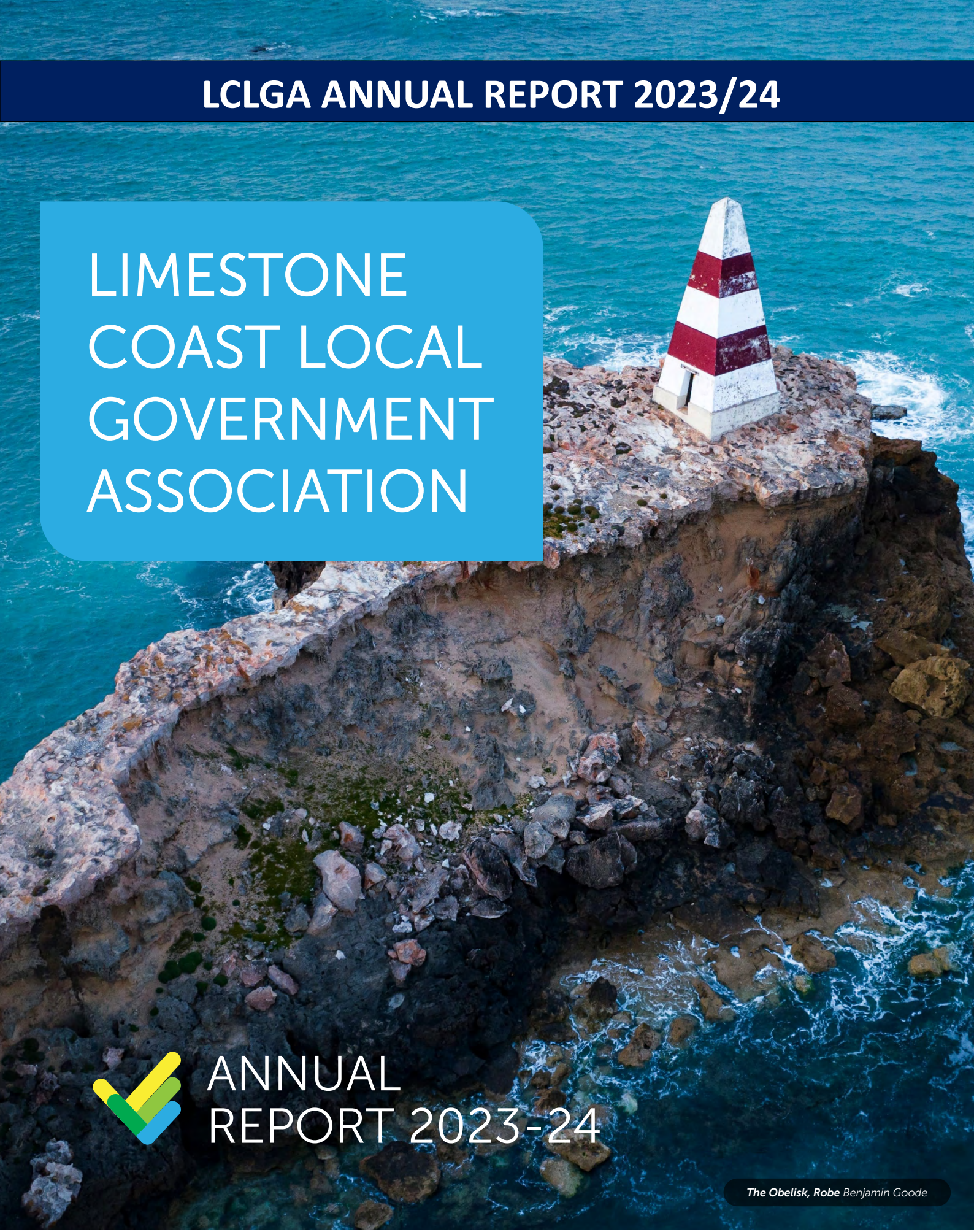
Council then re-considered the sitting fee at their 14 February 2024 Ordinary Council Meeting where it was resolved to amend the sitting fee to provide $300 per meeting, plus a travel allowance in accordance with the ATO guidelines, plus a travel time allowance at $50 for 30-50kn and $100 for 50-100km.

OTHER MATTERS

No special investigations were undertaken by the Audit & Risk Committee or external auditor during the 2023/24 financial year and no conflicts of interest were declared by members.



LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2023-24

The Obelisk, Robe Benjamin Goode

Welcome

The past year has been marked by both progress and change for the Limestone Coast Local Government Association (LCLGA).

Our Board, currently comprising Mayors Liz Goosens (Vice President), Kylie Boston, Jeff Pope, Patrick Ross, Lisa Ruffell and myself, has continued to work to address the region's key challenges and opportunities.

Mayor Des Noll resigned from the Board in May 2024, at which time Wattle Range Council did not appoint another representative to the Board.

Our strategic priorities have included waste management, housing and infrastructure needs, coastal management through the development of a regional coastal plan and enhancing regional connectivity, including work on the Green Triangle Freight Action Plan and continuing work through the Limestone Coast Destination Development Strategy.

We have also partnered with Regional Development Australia Limestone Coast in resetting the Regional Economic Growth Strategy.

The Connected and Active Communities Project, developed with the Office for Recreation, Sport and Racing, remains a significant achievement, fostering increased community engagement and participation.

The support provided to our young athletes in the region through the Limestone Coast Regional Sporting Academy continues to play an important role in our communities.

This year saw the historic investment for mobile phone coverage in the Limestone Coast with the Federal Government providing $15 million, the SA State Government $5.5 million, along with funding from the South Australian Forest Products Association and member Councils of the Limestone Coast to provide 27 new mobile base stations across the Limestone Coast, which will make us the most connected region in South Australia. This project is an outstanding example of collaboration between the three levels of Government and stakeholders.

During this past year, we experienced several changes within our leadership. Following the departure of Interim Executive Officer, Colin Byles, Adrian Maywald was appointed as Executive Officer but stepped down in June. Deb Brokenshire then stepped in as Interim Executive Officer while the Board reviews its future strategic direction. I am grateful to all those who have supported the Association during this transition period.

Our collaboration with a variety of stakeholders, including the Local Government Association of South Australia, the South Australian Tourism Commission, Government Ministers and Departments and our member Councils, continues to be the cornerstone of our efforts to build stronger communities across the Limestone Coast.

We also acknowledge the strong working relationship we enjoy with Federal Member for Barker Mr Tony Pasin MP, Member for Mount Gambier Mr Troy Bell MP and Member for McKillop Mr Nick McBride MP.

As mentioned previously, the LCLGA has been through significant change this year and I acknowledge and thank the staff for their support and commitment throughout this time.

I also extend sincere thanks to my fellow Mayors, Elected Members and Chief Executive Officers for their ongoing support and commitment to make the 'Limestone Coast Better Together' and to enhance the liveability and economic sustainability of our region.

On behalf of the Limestone Coast Local Government Association, I am pleased to present the 2023/24 Annual Report which highlights our achievements, and the value delivered to our members and communities throughout the year.

Mayor Lynette Martin (OAM)
President LCLGA



Introduction

This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2023 to 30th June 2024 and was prepared pursuant to the Local Government Act 1999 to report to Constituent Councils on the work and operation of the Association for the preceding financial year.

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

Our Association

LCLGA was established as a regional body on 6th October 1885. LCLGA is a regional subsidiary representing its Constituent Councils and is established pursuant to Section 43 of the Local Government Act 1999 by the Constituent Councils.

The Association is comprised of the following Constituent Councils:

1. City of Mount Gambier
2. District Council of Grant
3. Kingston District Council
4. Naracoorte Lucindale Council
5. District Council of Robe
6. Tatiara District Council
7. Wattle Range Council

Under its Charter, LCLGA's objectives are to:

- Work in Association with both the Local Government Association of South Australia (LGASA) and the Australian Local Government Association.
- Undertake co-coordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level.
- Facilitate and coordinate activities of local government at a regional level related to social, environmental and community development with the object of achieving improvement for the benefit of the communities of its Constituent Councils.
- Develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community.
- Develop further co-operation between its Constituent Councils for the benefit of the communities of its region.
- Develop and manage policies which guide the conduct of programs and projects in its region with the objective of securing the best outcomes for the communities of the region.
- Undertake projects and activities that benefit its region and its communities.
- Associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.
- Implement programs that seek to deliver local government services on a regional basis; and
- To effectively liaise and work with the State and Commonwealth Government and instrumentalities on a regional basis for the general enhancement of the region.

THE LCLGA BOARD



Umpherston Sinkhole/Balumbul *Megan Crabb*

The LCLGA Board

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

LCLGA Board Members

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	President Mayor Lynette Martin (OAM)	Deputy Mayor Max Bruins
Tatiara District Council	Vice President Mayor Liz Goossens	Deputy Mayor Lynton MacKenzie
District Council of Grant	Mayor Kylie Boston	Cr Bruce Bain
Kingston District Council	Mayor Jeff Pope	Deputy Mayor Jamie Parkins
Naracoorte Lucindale Council	Mayor Partick Ross	Deputy Mayor Monique Crossling
District Council of Robe	Mayor Lisa Ruffell	Deputy Mayor Nick Brown
Wattle Range Council	Mayor Des Noll	Deputy Mayor Peter Dunnicliff

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2023-2024. Meetings are hosted by Constituent Councils on a rotational basis.



***Bool Lagoon** Mish and Kirk*

The LCLGA Board

Office Bearers 2022-2023

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

At the Annual General Meeting in February 2024, Mayor Lynette Martin was elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Liz Goossens was elected as LCLGA Vice President.

During 2023-2024, Colin Byles was appointed interim Executive Officer from 1st July 2023 to 1st December 2023. Adrian Maywald was appointed Executive Officer from 4th December 2023 to 5th June 2024. Deb Brokenshire was appointed interim Executive Officer from 18th June 2024 onwards.

Dean Newbery and Partners are the appointed Auditor.

LCLGA Staff

During 2023-2024, LCLGA engaged the following staff to deliver regional programs:

Position	Staff Member	Period
Interim Executive Officer	Colin Byles	1st July 2023 – 1 December 2023
Executive Officer	Adrian Maywald	4 December 2023 – 5th June 2024
Interim Executive Officer	Deb Brokenshire	18th June 2024 – Onwards
Limestone Coast Regional Sporting Academy Co-ordinator	Adrian Maywald	1st July 2023 – 1 December 2023
Connected & Active Communities Officer	Tony Elletson	Ongoing
Destination Development Manager	Kate Napper	Ongoing
Destination Development Co-ordinator	Emma Herring	Ongoing
Limestone Coast Regional Sporting Academy Administrator	Rhiannon Zammit	27 November 2023 - Ongoing
Corporate Services Officer	Paul Manfrin	Ongoing

LCLGA Working Parties & Committees

Delegates to the Local Government Association of South Australia

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

Representatives

	LCLGA Representative
SAROC	Mayor Lynette Martin OAM Mayor Liz Goossens (proxy)

SAROC is an important LGA committee for non-metropolitan Councils.

Membership is drawn from each of the six non-metropolitan Regional Local Government Associations with members meeting bi-monthly to discuss the key issues affecting non-metropolitan Councils.



Bordertown Recreation Lake *Seanna Ward*

LCLGA Working Parties & Committees

Association Committees and Working Parties

To undertake specific projects or fulfil areas of operational responsibility, LCLGA convenes a number of committees and working parties. LCLGA acknowledges the work of all who have contributed to the following committees and working parties throughout 2023-2024.

Representatives as of 30th June 2024

LCLGA Roads and Transport Management Group

Current Appointment	Council
Mr Abdulah Muhmud Ms Barbara Cernovskis	City of Mount Gambier
Mr Adrian Schutz	District Council of Grant
Mr Brett Holmes Mr Colin Barnett	Kingston District Council
Mr Daniel Willsmore	Naracoorte Lucindale Council
Mr Dave Worthley	District Council of Robe
Mr Aaron Hillier Mr Rob Farrah	Tatiara District Council
Mr Peter Halton	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

LCLGA Working Parties & Committees

LCLGA Regional Waste Management Steering Committee

Current Appointment	Council
Ms Barbara Cernovskis	City of Mount Gambier
Mr Aaron Price	District Council of Grant
Mr Brett Holmes	Kingston District Council
Mr Daniel Willsmore	Naracoorte Lucindale Council
Mr Dave Worthley	District Council of Robe
Mr Aaron Hillier	Tatiara District Council
Mr Peter Halton - Chair	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

Tourism Management Group

Current Appointment	Council
Ms Biddie Shearing Ms Amanda Stevens	City of Mount Gambier
Ms Rebecca Perkin	District Council of Grant
Ms Tess Armfield	Kingston District Council
Ms Josie Collins	Naracoorte Lucindale Council
Ms Camille Lehmann	District Council of Robe
Ms Kelly Hutchinson	Tatiara District Council
Ms Caroline Hill Ms Emma Clay	Wattle Range Council
Ms Kate Napper Ms Emma Herring	LCLGA

LCLGA Working Parties & Committees

LCLGA Executive Officer Remuneration Committee

Current Appointment	Council
Mayor Lynette Martin	City of Mount Gambier
Ms Sarah Philpott	City of Mount Gambier

LCLGA Audit & Risk Committee

Current Appointment	Council
Mayor Lynette Martin (Chair)	City of Mount Gambier
Ms Sarah Philpott (CEO)	City of Mount Gambier
Mr Paul Duka	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

Limestone Coast Economic Development Group (LCEDG)

Current Appointment	Council
Cr Frank Morello	City of Mount Gambier
Ms Rebecca Perkin Mr Darryl Whicker (CEO) - Proxy	District Council of Grant
Mr Ian Hart (CEO)	Kingston District Council
Mr Trevor Smart (CEO)	Naracoorte Lucindale Council
Ms Nat Traeger (CEO)	District Council of Robe
Mayor Liz Goossens Ms Anne Champness (CEO)	Tatiara District Council
Ms Emma Clay	Wattle Range Council
Mayor Lynette Martin OAM (President) Ms Deb Brokenshire (Interim EO)	LCLGA

LCLGA Working Parties & Committees

Association Representation – Outside Organisations

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

During 2023-2024, LCLGA made or continued the following appointments to other organisations.

Limestone Coast Zone Emergency Management Committee (ZEMC)

Current Appointment	Council
Ms Barbara Cernovskis	City of Mount Gambier
Mr Darryl Whicker (CEO) - Chair	District Council of Grant

Limestone Coast Bushfire Management Committee (LCBMC)

Current Appointment	Council
Mr Tim Wilson	Wattle Range Council

South Australian Coastal Councils Alliance (SACCA)

Current Appointment	Council
Mayor Kylie Boston	District Council of Grant

LCLGA Working Parties & Committees

LCLGA Charter

The LCLGA Charter was reviewed, amended in 2023 with the Board adopting the updated document at its December 2023 meeting. The review process led to minor amendments to ensure the Charter remains up-to-date, relevant and reflective of the LCLGA's current operational environment and strategic direction.

The review process involved consulting with member Councils, stakeholders and legal advisors to assess the Charter's alignment with current legislative requirements and governance practices. An evaluation of the Charter was conducted to identify areas needing refinement, focusing on clarifying language and updating provisions to better reflect the current practices of the Association. Following this evaluation minor changes were made that enhance the document's clarity and usability without altering the fundamental governance or strategic intent of the Charter.

The Charter is to be furnished to the Minister and notice of the amendments published in the Gazette. Additionally, all CEOs of the constituent Council's have determined that the Charter is to be published on the LCLGA website.

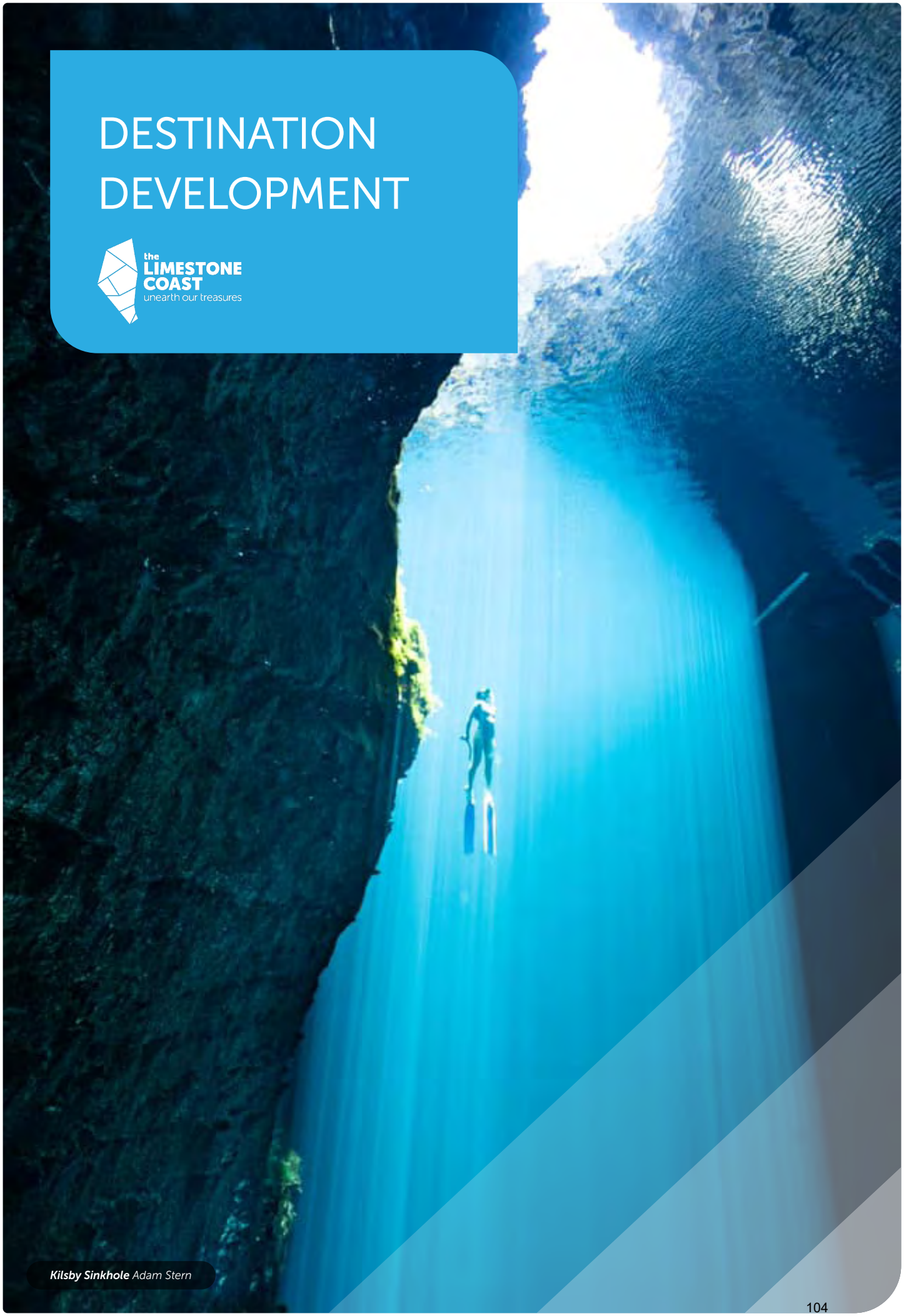
www.lclga.sa.gov.au



The Granites, Kingston SE *Lachlan Swan Photography*

DESTINATION DEVELOPMENT

the LIMESTONE COAST
unearth our treasures



Kilsby Sinkhole *Adam Stern*

Destination Development

Destination Development is an important Limestone Coast Local Government (LCLGA) function that focuses on growing a sustainable tourism ecosystem for the Limestone Coast region.

As the Limestone Coasts appointed Regional Tourism Organisation, the LCLGA is responsible for coordinating, advocating, and representing regional tourism on behalf of its Constituent Councils and the South Australian Tourism Commission (SATC).

The full-time Destination Development Manager and part-time Destination Development Coordinator are dedicated to delivering the Destination Development activities outlined in the successful Destination Development Strategy 2025. Despite the limitations posed by available funding, we continue to make significant progress in marketing, strengthening industry collaboration, and supporting industry capability. Our regular engagement with member Councils, including bi-monthly Tourism Management Group meetings, is a testament to our commitment to driving outcomes.

The value of the Limestone Coast visitor economy is performing well against the key performance indicators in the Strategy. As of December 2023, visitor expenditure in the Region had grown to $520 million (up from $337M in Dec 2018), which is well ahead of the 2025 goal of $479 million* and positions Limestone Coast as the fourth-strongest visitor economy in the state while reinforcing the value of tourism and the importance of the Constituent councils working together in this way.

Destination Development's investment in a digital marketing strategy focused on regional storytelling has sought to enhance the appeal of the Limestone Coast to high-yield visitor personas and niche interest travellers throughout their whole travel purchase journey focused on driving demand, increasing regional visitor dispersal and length of stay. The strategic management of the destination website visitlimestonecoast.com.au and @limestonecoast social media accounts has been instrumental in this success. The website serves as a central information hub and shares regional event, operator, and experience listings from the Australian Tourism Data Warehouse, all in line with the marketing initiatives outlined in the Destination Development Strategy.

This continued marketing effort again proved to be highly effective, with strong social media engagement across Instagram and Facebook with an organic reach of 1.4 million, with many of the Limestone Coast social media posts reshared by amplifier accounts, including SATC and other South Australian media channels seen by a massive potential audience of over 19 million†. Limestone Coast was also highlighted as a top-performing destination on SATC's social media channels in 2023. This enormous shift in SATC's positive promotion for the Region directly correlates to the consistent, ongoing investment in digital storytelling via LCLGA at a regional level with significant share of the best-performing Limestone Coast and general South Australia content on SATC's Instagram and Facebook channels being directly attributed to the high-quality activity on the Limestone Coast's social media platforms.

* SATC RVS Progress Snapshot 1 January - December 31 2023

† Visit Limestone Coast Digital Marketing Reports 1 July 2023 - 30 June 2024 by The Tourism Collective



Bellwether Wines *Tourism Australia / South Australian Tourism Commission*

Destination Development

The Limestone Coast destination website visitlimestonecoast.com.au has seen continued audience growth, with over 131,000 page views and over 62,000 unique visitors‡. This website continues to serve as a central information hub, sharing regional event, operator, and experience listings from the Australian Tourism Data Warehouse. Its ongoing management per the marketing priorities outlined in the Destination Development Strategy makes it an essential asset in the Limestone Coast's marketing toolkit.

A focus on local industry collaboration saw the delivery of a key industry gathering held in Penola hosted by LCLGA in cooperation with the Tourism Industry Council SA, the South Australian Tourism Commission and the Australian Tourism Export Council, allowing operators to refamiliarise themselves with the tourism ecosystem and industry stakeholders. Destination Development also supported and facilitated the delivery of a Cruise Information Session in Robe, industry roundtable events with The Hon. Zoe Bettison, MP Minister for Tourism, operator engagement within SATC's Experience Development Program, leveraging the Gather Round regional engagement program, a content overhaul of the official Limestone Coast Visitor Guide and more. The Destination Development Manager also represented the Limestone Coast at various state and national tourism gatherings including Destination Australia hosted by Tourism Australia and the Australian Regional Tourism Conference.

Communication with industry was strengthened by introducing a bi-monthly tourism industry updates e-newsletter while the Limestone Coast closed group tourism industry Facebook platform continues to grow in members and remains a vital tool for communicating updates and industry news. Investment in regional data access also permitted the supply of a tourism snapshot report prepared by Localis analytics company. The monthly report delivers a 'state of play' for tourism and visitation to the Region. It conveys key metrics, including the number of overnight visitors, occupancy, length of stay and average daily rate, with comparisons against neighbouring regions for context on Limestone Coast performance. Reports have been made available for download on the LCLGA website.

While Destination Development activities continued, it is necessary to acknowledge the operating environment throughout this financial year, which sometimes impacted project momentum. The Destination Development Manager facilitated a comprehensive funding review at the request of the LCLGA Board throughout April-June 2024; however, a longer-term funding commitment to the project continues to be considered. The South Australian Tourism Commission delivered its Regional Tourism Review Recommendations Report, and the LCLGA is navigating the proposed phased approach to the rollout of Regional Tourism Review outcomes.

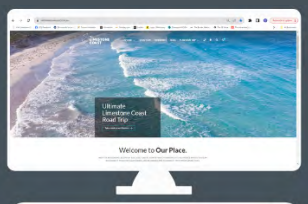
‡ Visitlimestonecoast.com.au Google Analytics Insights Dashboard



LCLGA co-hosts a Limestone Coast Tourism Industry Networking Event in Penola with Tourism Industry Council SA and representatives from the South Australian Tourism Commission and Australian Tourism Export Council alongside local businesses.

Program Engagement

Destination Website



visitlimestonecoast.com.au

131,000+ Page views

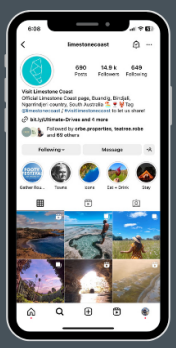
62,328 Unique visitors

4 CONSUMER DIRECT E-NEWSLETTERS to potential visitors

3,800 LEADS to Limestone Coast businesses via Australian Tourism Data Warehouse

Social Media

@limestonecoast



505 posts shared

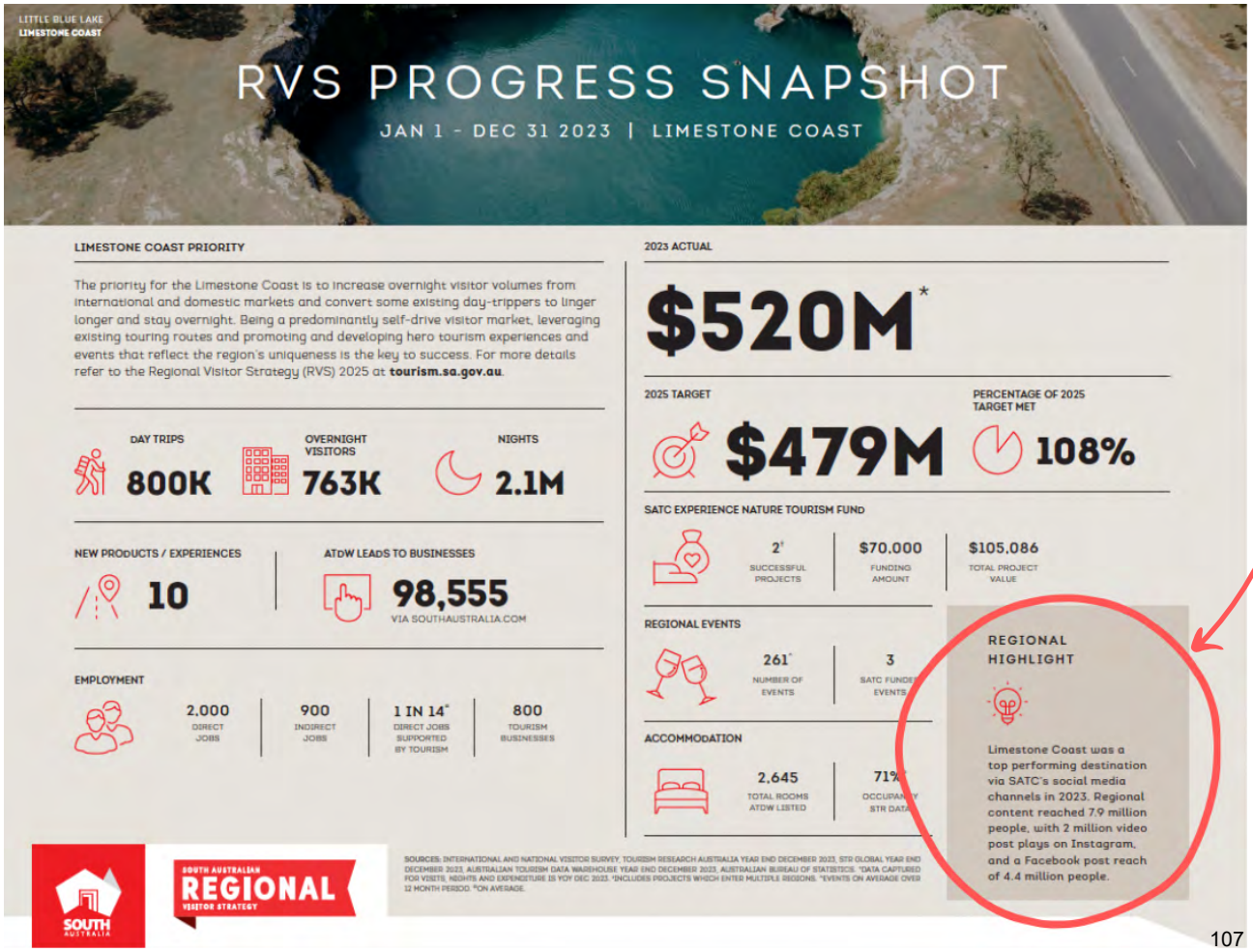
1.4 MILLION+ SOCIAL MEDIA REACH ORGANIC

AMPLIFIED TO A FURTHER 19.5 MILLION+

#visitlimestonecoast 2,245 X

Local hashtag engagement

Limestone Coast highlighted as top performing destination on SATC's social media channels in 2023.
*SATC RVS Progress Snapshot Jan 1 - Dec 31 2023 | Limestone Coast



Program Engagement

Industry Collaboration

Tourism Industry Facebook Group

647+ MEMBERS

Representing approx. 80% operators in region



LCLGA sharing weekly updates

QUARTERLY WORKING GROUP MEETINGS with Councils

Launch of Limestone Coast Tourism Industry Updates E-News

Facilitated 5 Limestone Coast Industry Gatherings

Robe, Penola, Mount Gambier, Port MacDonnell

130+ TOURISM OPERATORS & STAKEHOLDERS ENGAGED

In partnership with SATC, TiCSA and the Minister for Tourism

4 Limestone Coast Visitor Servicing Network Gatherings

31% ATDW PROFILE GROWTH

in Limestone Coast listings on Australian Tourism Data Warehouse between July 2023-June 2024

Destination Development



Supporting Limestone Coast Experience Development Program participants (L-R) Dylan Beach, SATC Business Manager-Experience Development; Jamie Gilmour and Lola Makar, Stillwater Paddle and Drive Adventures; Natasha Dawson, Walk the Limestone Coast; Kirby Shearing, Elementary by Soul Co.; Matt Baldock, SATC Business Manager-Inbound & Experience Development; Alex Kemplay-Hill, Elementary by Soul Co.; Kate Napper, Limestone Coast Destination Development Manager.



Destination Development Manager facilitated a visit to Limestone Coast with The Hon. Zoe Bettison, MP Minister for Tourism, in June 2024 pictured here with Naracoorte Caves team and Nick McBride MP.



Destination Development Manager represents Limestone Coast at Destination Australia and Regional Tourism Organisation Forum hosted by Tourism Australia pictured with fellow regional tourism managers from Barossa, Adelaide, Fleurieu Peninsula, Yorke Peninsula, Eyre Peninsula and Kangaroo Island regions.



LCLGA Tourism Management Group Meeting in Millicent with representatives from Wattle Range, Naracoorte Lucindale, City of Mount Gambier and Tatiara Councils pictured.

CONNECTED AND ACTIVE COMMUNITIES



Valley Lake / Ketla Malpi *City of Mount Gambier / Czech Aus Out*

Connected and Active Communities

The Connected and Active Communities (CAC) Project is a place-based approach that aims to address poor levels of physical activity participation at a local level by investing in the strengths of our communities through a partnership approach.

Limestone Coast Local Government Association (LCLGA) and The Office for Recreation, Sport and Racing (ORSR) recognises that those living within our regional communities are the experts in their own lives, and through proactive engagement aim to work with and harness this expertise to inform, co-design and implement initiatives that have lasting impact.

By partnering with local communities, the CAC Project identifies opportunities to elevate the capacity of volunteers, decision makers and local leaders to create and deliver innovative and effective sport and recreation initiatives.

Harnessing diversity as a key strength of our region, the CAC Project connects and leverages traditional and non-traditional networks to bring communities together and positively impact physical activity participation rates through locally tailored solutions.

The CAC Project has delivered the following in the reporting period;

- Finalised an Inclusive Uniform Policy with Mid-South East Netball Association that we will hopefully use in other competition, allowing more participation and a welcoming environment for all participants. The ABC did a story on the Uniform Policy which was heard nation-wide, collecting more than 500,000 interactions on Social Media and radio.
- The CAC Program delivered Grant Writing, Grant Readiness, Cultural Inclusivity and Food Safety Supervisor workshops across the region in the reporting period.
- Supported the delivery of a Club Governance Workshop Day with the District Council of Grant.
- The CAC Officer has worked with multiple clubs on a range of Funding Programs.
- Developed a project based around soccer and migrants. CAC are supporting soccer in the Tatiara, with a focus on the migrant community's needs, by exploring ways in which the strengths of the community can be leveraged to create positive physical activity outcomes to establish active lives and connected communities. There are currently multiple forms of informal soccer participation occurring in the community. CAC have supported Senior Soccer with equipment.
- Partnered with Department of Child Protection and are in the early phase of running a project that will provide children at risk with opportunities to participate and benefit from a sport they choose to be involved in. Children and Sports have been selected; we are now just awaiting the go ahead from Department of Child Protection.
- Worked with City of Mount Gambier on the Before the Bounce initiative, as part of the AFL's Gather Round roadshow. The CAC Officer was the host of a Question and Answer session with AFLW superstar Erin Phillips.
- Worked with a young community member and council on a bike track in the District Council of Grant area. This is hoping to be continued with more funding opportunities and upgrades.
- Delivered a Facility Analysis report which will provide valuable data in partnership with Naracoorte Lucindale Council about the viability and future of facilities in their council area.
- The CAC Officer also continued to provide many clubs across the region with Governance and off field support, including, Constitution, Strategic Planning and Grant/Funding support.

LIMESTONE COAST REGIONAL SPORTING ACADEMY



Robe *Mish and Kirk*

Limestone Coast Regional Sporting Academy (LCRSA)

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

Since then, the LCLGA have been successful in meeting certain requirements from the ORSR and have continued to obtain funding to run the program ongoing. Once again, the LCLGA partnered with the ORSR and the Academy is now in its seventh year. The Academy still has great partnerships with Hockey SA, Tennis SA, South Australian Sports Institute (SASI) Cycling, Swimming SA, Country Basketball SA and Athletics SA. This year has seen a new partnership with the Glenelg Football Club and this has allowed the Academy to start an AFLW program. Due to these partnerships with these sporting bodies, the Academy has been able to offer skill-based sessions for athletes in these sports and coaching development for local coaches as well. We also continued to offer a Lonestar program for athletes from any sporting background.

In February 2024, the Academy held our Induction evening at Wulanda and inducted 94 athletes. To date, the Academy has 73 athletes still participating in their scholarship.

These athletes are provided with a 12-month Gym membership, a 12-month Elite Athlete Strength and Conditioning Program (2 sessions a week at the gym and an at home program), Coaching, Educational Sessions (Sports Psychology, Media Training, Coping with Pressure, Sporting Routines and Sports Nutrition). This year saw the Academy in partnership with our Sports Nutritionist, hold a practical nutrition session in a kitchen setting. Athletes were provided ingredients to make snacks and meals beneficial to their sports nutrition. This session was highly enjoyed by all athletes that attended. We are also able to live stream our education sessions to athletes across the region who are unable to attend due to travel.

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

We also continued our partnership with Uni SA, who provide us with the venue for our Education sessions. The LCRSA is extremely pleased to also be supported by the M & G Hotel Group, who have provided us with 30 nights of free accommodation for athletes and families, as well as a reduced rate for athletes and families on an ongoing basis.

The LCRSA has four main objectives



To identify regional sporting talent



To educate and develop youth in the region



To provide pathways to State and national representation



To develop the skills of regional coaches

Limestone Coast Regional Sporting Academy

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

The LCRSA athletes have done the Academy and our region extremely proud, competing at State and National levels in the past year. Our AFLW Program Coach Fiona Young was awarded the SANFL Community Coach of the Year.

Three of our Hockey athletes were selected in the State Team to represent SA at National Championships. Our Academy swimmers had the opportunity to have two coaching sessions with National Swimming Coach, Grant Muller.

An Academy basketballer was offered and accepted a scholarship at the Black Hill State University in America.

Former Athlete of the Year Leila Croker won Silver at the National Athletic Championships in April.

Olympic Gold Medallist Natalie Cook OAM, presented to our athletes about her journey and provided wonderful insights on what it takes to make it at the elite level.

Our cycling program athletes continue to shine with two winning Gold at the National Championships and another winning Bronze.

There are plenty more success stories that can be seen on our Facebook page; www.facebook.com/LCRSA

All of our athletes have been great ambassadors for the program. We look forward to continue supporting our current and future LCRSA athletes in the coming years.



Our ALFW program Athletes at a training session in Millicent this year

Limestone Coast Regional Sporting Academy



Olympic Gold Medallist Natalie Cook OAM with Academy athletes



Academy athletes attending a practical Sports Nutrition session.



Three of our Swimming program athletes, with National Swimming Coach Grant Muller, at a training session held in August 2024.



Former Academy athlete, Leila Croker, at the Australian Athletics Championships in April 2024.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2024



Annual Financial Statements
for the year ended 30 June 2024

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Association's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.

Debra Brokenshire
ACTING EXECUTIVE OFFICER

Mayor Lynette Martin
President

Date: 9 Aug 2024

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2024

	Notes	2024 $	2023 $
INCOME			
Local Government Council Contributions	2	**874,335**	872,812
Other Contributions	2	**40,000**	40,000
Other Income	2	**114,681**	70,477
Project Income	2	**378,368**	378,478
Total Income		**1,407,384**	1,361,767
EXPENSES			
Operating Expenes	3	**201,624**	222,086
Employee Costs	3	**638,542**	504,459
Project Expenditure	3	**625,676**	698,544
Total Expenses		**1,465,842**	1,425,088
NET SURPLUS / (DEFICIT)		**(58,458)**	(63,321)
Other Comprehensive Income			
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		**(58,458)**	(63,321)

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION
as at 30 June 2024

	Notes	2024 $	2023 $
ASSETS			
Current Assets			
Cash and cash equivalents	4	**636,311**	779,029
Trade and Other Receivables	4	**9,201**	11,329
Total Assets		**645,512**	790,358
LIABILITIES			
Current Liabilities			
Trade & other payables	5	**70,923**	42,461
Provisions	5	**69,040**	44,775
Other Liabilities	5	**252,405**	392,569
Total Current Liabilities		**392,368**	479,805
Non-current Liabilities			
Provisions	5	**1,707**	658
Total Non-current Liabilities		**1,707**	658
Total Liabilities		**394,075**	480,463
NET ASSETS		**251,437**	309,895
EQUITY			
Accumulated Surplus		**251,437**	309,895
TOTAL EQUITY		**251,437**	309,895

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2024

2024	Notes	Accumulated Surplus $	TOTAL EQUITY $
Balance at end of previous reporting period		**309,895**	**309,895**
Net Surplus / (Deficit) for Year		**(58,458)**	**(58,458)**
Other Comprehensive Income		-	-
Balance at end of period		**251,437**	**251,437**
2023			
Balance at end of previous reporting period		373,217	373,217
Net Surplus / (Deficit) for Year		(63,321)	(63,321)
Other Comprehensive Income		-	-
Balance at end of period		309,895	309,895

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS
for the year ended 30 June 2024

	Notes	2024 $	2023 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		874,335	872,812
Other Receipts		395,012	523,958
Payments to Suppliers & Employees		(1,412,066)	(1,266,101)
Net Cash provided by (or used in) Operating Activities	6	**(142,718)**	130,669
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(142,718)	130,669
Cash & cash equivalents at beginning of period		779,029	648,360
Cash & cash equivalents at end of period	4	636,311	779,029

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

Limestone Cost Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Limestone Coast Local Government Association (Association) is incorporated under the SA Local Government Act 1999 and has its principal place of business at Level 1, 9 Bay Road, Mount Gambier, SA, 5290. These financial statements include Limestone Coast Local Government Associations direct operations and all entities through which Limestone Coast Local Government Association controls resources to carry on its functions. In the process of reporting on Limestone Coast Local Government Association as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

The Association 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 Association expects to be entitled in a contract with a customer.

Income from Local Government Council Contributions includes income for "pass-through" expenditure for Regional Development Australia Limestone Coast (RDALC), SA Coastal Councils Alliance (SACCA) and the provision of heritage services.

4 Cash, Cash Equivalents and other Financial Instruments

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

Other receivables are generally unsecured and do not bear interest.

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 Employee Benefits

6.1 Salaries, Wages & Compensated Absences

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

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

Weighted average discount rate	3.929% (2023 4.05%)
Weighted average settlement period	1 year (2023, 1 year)

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

7 GST Implications

In accordance with 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.

8 Leases

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

9 New Accounting Standards and UIG interpretations

The Association has assessed all the standards / interpretations which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

	Notes	2024 $	2023 $
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		**241,162**	236,678
District Council of Grant		**107,456**	108,865
Wattle Range Council		**183,140**	180,995
Naracoorte Lucindale Council		**123,628**	124,312
District Council of Robe		**58,140**	62,370
Tatiara District Council		**104,890**	99,635
Kingston District Council		**55,919**	59,957
Total		**874,335**	872,812
Other Contributions			
LGA SA		**40,000**	40,000
Total		**40,000**	40,000
Other Income			
Investment Income		**42,894**	24,094
Participant Contribution		**26,027**	25,019
Other		**45,760**	21,364
Total		**114,681**	70,477
Project Income			
Tourism (Includes SA Touism Commission payments)		**52,198**	95,925
Connective Active Communities (Office of Sport and Rec payments)		**155,000**	-
Sports Academy & Connective Active Communities (Office of Sport and Rec payments)		**100,000**	128,000
SA Coastal Councils Alliance		**71,170**	88,546
Substance Misuse LC		**-**	66,006
Total		**378,368**	378,478

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

	Notes	2024 $	2023 $
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		**4,018**	3,763
Accounting Fees		**25,350**	25,500
Computing and IT		**27,108**	28,759
Rent		**20,824**	21,224
Insurance		**18,247**	18,663
Vehicles		**30,048**	52,737
Chairperson Allowance		**9,160**	6,860
Travel, Accomodation and Meals		**13,455**	13,371
Other		**53,415**	51,209
Total		**201,624**	222,086
Employee Costs			
Salaries and Wages		**540,561**	450,543
Workcover		**6,241**	4,034
Superannuation		**57,530**	44,332
Leave Provision Movement		**27,262**	52
FBT		**6,949**	5,498
Total		**638,542**	504,459
Project Expenditure			
Tourism		**102,126**	207,854
Connective Active Communities		**51,047**	-
Sports Academy		**158,063**	151,064
SA Coastal Councils Alliance		**79,577**	91,879
Substance Misuse LC		**-**	29,752
Other		**234,862**	217,995
Total		**625,676**	698,544

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

	Notes	2024 $	2023 $
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		**636,311**	779,029
Total		**636,311**	779,029
Trade and Other Receivables			
Trade Debtors		**10,220**	8,463
Provision for Doubtful Debts		**(2,980)**	-
Accrued Interest		**1,961**	2,866
Total		**9,201**	11,329
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		**42,287**	25,842
Accrued Expenses		**26,159**	14,906
Other		**2,476**	1,713
Total		**70,923**	42,461
Provisions - Current			
Employee Entitlements including On-Costs		**69,040**	44,775
Total		**69,040**	44,775
Provisions - Non-Current			
Employee Entitlements including On-Costs		**1,707**	658
Total		**1,707**	658
Other Liabilities			
LC Regional Sport Academy		**100,000**	200,000
Connected and Active Communities (CAC)		**135,600**	155,000
Substance Misuse LC		**-**	-
SA Coastal Councils Alliance		**16,805**	37,569
Total		**252,405**	392,569

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

	Notes	2024 $	2023 $
NOTE 6: Reconciliation of Cash Flow Statement			
(a) Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:			
Total cash & equivalent assets	4	**636,311**	779,029
Balances per Cash Flow Statement		**636,311**	779,029
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		**(58,458)**	(63,322)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		**25,314**	(47,276)
		(33,144)	(110,598)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		**2,128**	54,819
Net increase (decrease) in trade & other payables		**28,462**	(45,262)
Net increase (decrease) in other liabilities		**(140,164)**	231,710
Net Cash provided by (or used in) operations		**(142,718)**	130,669
(c) Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate Credit Cards		**11,024**	11,024

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

NOTE 7: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** initially recognised at fair value and subsequently measured atamortised cost, interest is recognised when earned **Terms & conditions:** Deposits are returning interest rates between 4.3% and 4.55% (2023: 0.10% and 4.3%). **Carrying amount:** approximates fair value due to the short term to maturity.
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 the association is not materially exposed to any individual debtor, credit risk exposure **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 Association. **Terms & conditions:** Liabilities are normally settled on 30 day terms. **Carrying amount:** approximates fair value.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2024		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		**636,311**	-	-	**636,311**	**636,311**
Receivables		**9,201**	-	-	**9,201**	**9,201**
	Total	**645,512**	-	-	**645,512**	**645,512**
Financial Liabilities						
Payables		**54,525**	-	-	**54,525**	**54,525**
	Total	**54,525**	-	-	**54,525**	**54,525**

2023		Due < 1 year	Due > 1 year < 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		**779,029**	-	-	**779,029**	**779,029**
Receivables		**11,329**	-	-	**11,329**	**11,329**
	Total	**790,358**	-	-	**790,358**	**790,358**
Financial Liabilities						
Payables		**41,583**	-	-	**41,583**	**41,583**
	Total	**41,583**	-	-	**41,583**	**41,583**

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

	30 June 2024		30 June 2023	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	$	%	$
At Call	**4.55**	**636,311**	4.3	779,029
Term Deposits		-		-
		636,311		779,029

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Limestone Coast Local Government Association.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Association is the carrying amount, net of any impairment. Except as detailed in relation to individual classes of receivables, exposure is concentrated within the Limestone Coast LGA boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Association will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

NOTE 8: Uniform Presentation of Financial Statements

	Notes	2024 $	2023 $
Operating Revenues		1,407,384	1,361,767
Operating Expenses		(1,465,842)	(1,425,088)
Operating Surplus / (Deficit)		**(58,458)**	(63,321)
Less Net Outlays in Existing Assets			
Capital Expenditure on renewal and replacement of Exising Assets		-	-
Add Back Depreciation Amortisation and Impairment		-	-
Proceeds from Sale of Replaced Assets		-	-
		-	-
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets		-	-
Amounts received specifically for New and Upgraded Assets		-	-
Proceeds from Sale of Surplus Assets		-	-
		-	-
Annual net impact to financing activities (surplus / (deficit))		**(58,458)**	(63,321)

Limestone Cost Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2024, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in the this financial report.

Note 10 – Capital Commitments

At 30 June 2024, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 11 – Events after the end of the reporting period

There were no events subsequent to 30 June 2024 that need to be disclosed in the financial statements.

Note 12 – Economic Dependence

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

Note 13 – Capital Management

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

Note 14 – Related Party Disclosure

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

	2024	2023
	$	$
Short Term employee benefits inc allowances	169,689	186,771
Post Employment Benefits	15,875	9,007

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

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

$	**2024**	2023
Under $50,000	1	1
$50,000 to $100,000	2	0
$100,001 to $150,000	0	0
$150,001 to $200,000	0	1

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

- A relative of a KMP is a participant in the Sports Academy.
- A relative of a KMP is employed by Naracoorte Lucindale Council.

Related Party Entity	Amounts received from Related Party during the Financial Year
	2024
	$
City of Mount Gambier	265,278
District Council of Grant	124,371
Wattle Range Council	205,751
Naracoorte Lucindale Council	146,991
District Council of Robe	68,575
Tatiara District Council	115,379
Kingston District Council	61,511
TOTAL	987,856

Limestone Coast Local Government Association

Annual Financial Statements

for the year ended 30 June 2024

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2024, 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*.

Deb Brokenshire
……..
Acting Executive Officer
LC Local Government Association

……..
Audit Committee Chairperson
LC Local Government Association

……..
President
LC Local Government Association

Darryl Whicker
……
Chief Executive Officer
District Council of Grant

Sarah Philpott
……
Chief Executive Officer
City of Mount Gambier

Ian Hart
……
Chief Executive Officer
Kingston District Council

……..
Chief Executive Officer
Naracoorte Lucindale Council

Nat Traeger
……
Chief Executive Officer
District Council of Robe

……..
Chief Executive Officer
Tatiara District Council

Ben Gower
……
Chief Executive Officer
Wattle Range Council

Date:
14/9/24

Acknowledgements

The Limestone Coast Local Government Association (LCLGA) extends its sincere appreciation to its Constituent Councils, including the City of Mount Gambier, District Council of Grant, Kingston District Council, Naracoorte Lucindale Council, District Council of Robe, Tatiara District Council and Wattle Range Council, for their support and collaboration throughout the 2023-2024 period.

We also acknowledge the valuable contributions of the Board Members: President Mayor Lynette Martin (OAM) - City of Mount Gambier, Vice President Mayor Liz Goossens - Tatiara District Council, Mayor Kylie Boston - District Council of Grant, Mayor Jeff Pope - Kingston District Council, Mayor Patrick Ross - Naracoorte Lucindale Council, Mayor Lisa Ruffell - District Council of Robe and Mayor Des Noll – Wattle Range Council.

During the year, we saw significant changes, including the resignation of Mayor Des Noll from the Board in May 2024 and the subsequent withdrawal of Wattle Range Council's membership from LCLGA. Although their future absence is felt, we remain committed to our regional objectives and the continued collaboration with our remaining councils.

LCLGA also saw significant changes within its leadership throughout 2023- 2024 with Colin Byles servicing as Interim Executive Officer from July 2023 to December 2023, Adrian Maywald, appointed as Executive Officer from December 2023 to June 2024, and Deb Brokenshire, serving as Interim Executive Officer from June 2024 for a three-month term whilst the strategic direction of the LCLGA is reestablished.

Our appreciation is extended to the LCLGA staff members Tony Elletson, Connected & Active Communities Officer; Kate Napper, Destination Development Manager; Emma Herring, Destination Development Coordinator; Rhiannon Zammit, Limestone Coast Regional Sporting Academy Administrator (from November 2023); and Paul Manfrin, Corporate Services Officer who have shown resilience, ensuring stability and continuity of our operations during the leadership changes. Their efforts have been invaluable throughout this period of transition.

The LGA of SA and the Australian Local Government Association continue to provide support to LCLGA and its members, along with the contributions of SAROC members and LGA SA staff. Our strong working relationship with RDA board members and staff also remains a critical component in advancing the region's interests.

As we move forward, the LCLGA remains dedicated in its commitment to facilitating and coordinating regional initiatives, advocating on behalf of our member Councils, and driving the social, environmental and community development goals that may benefit our region. With a renewed focus on the strategic direction, the LCLGA is exploring new opportunities to enhance collaboration and deliver greater value to our Councils. This direction will bring new opportunities for growth, resilience and stronger community ties within the region, ensuring that the LCLGA continues to play a vital role in shaping and supporting the future of our region.

Deb Brokenshire
Interim Executive Officer

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