

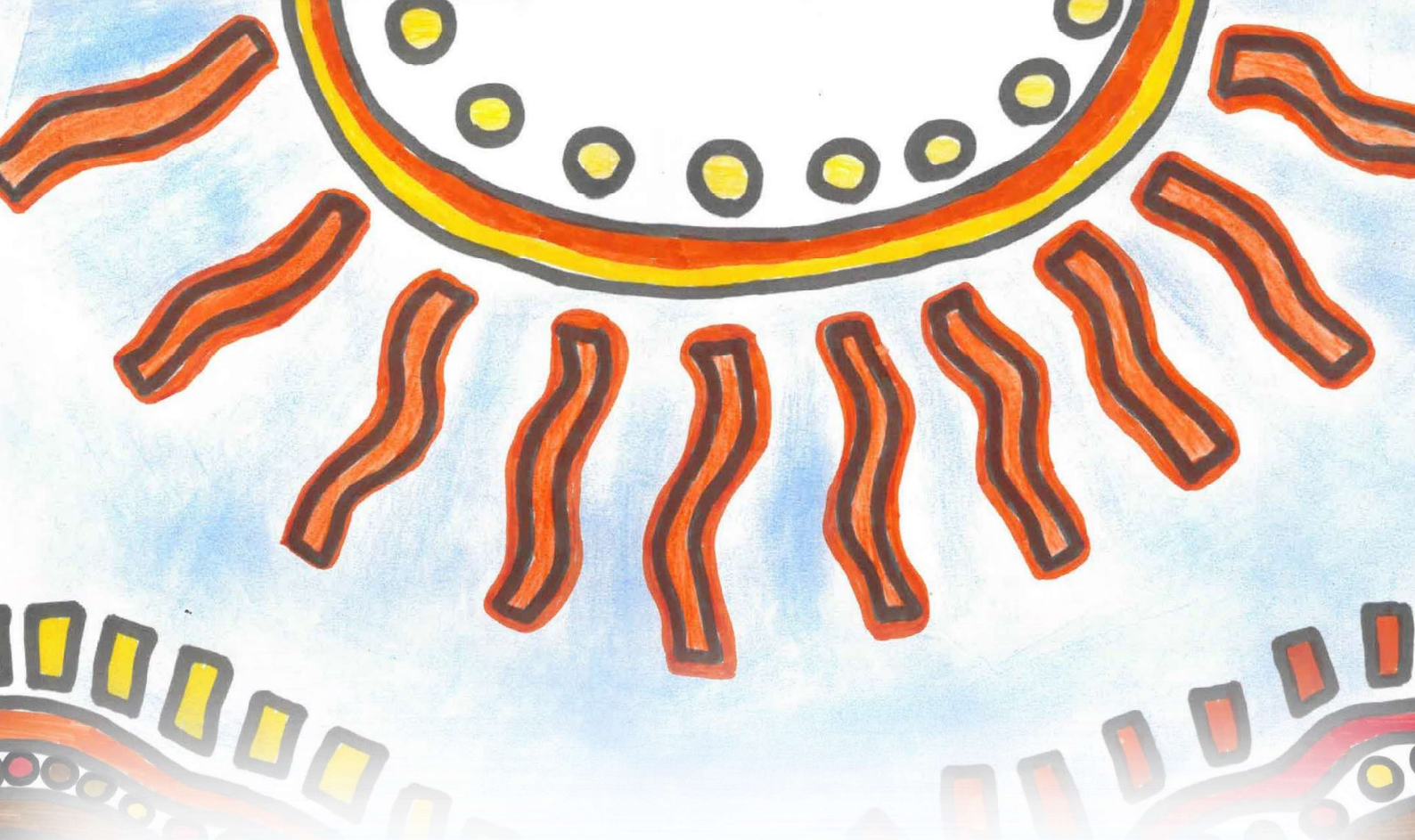
ANNUAL REPORT 2022/23



District Council of
ROBE

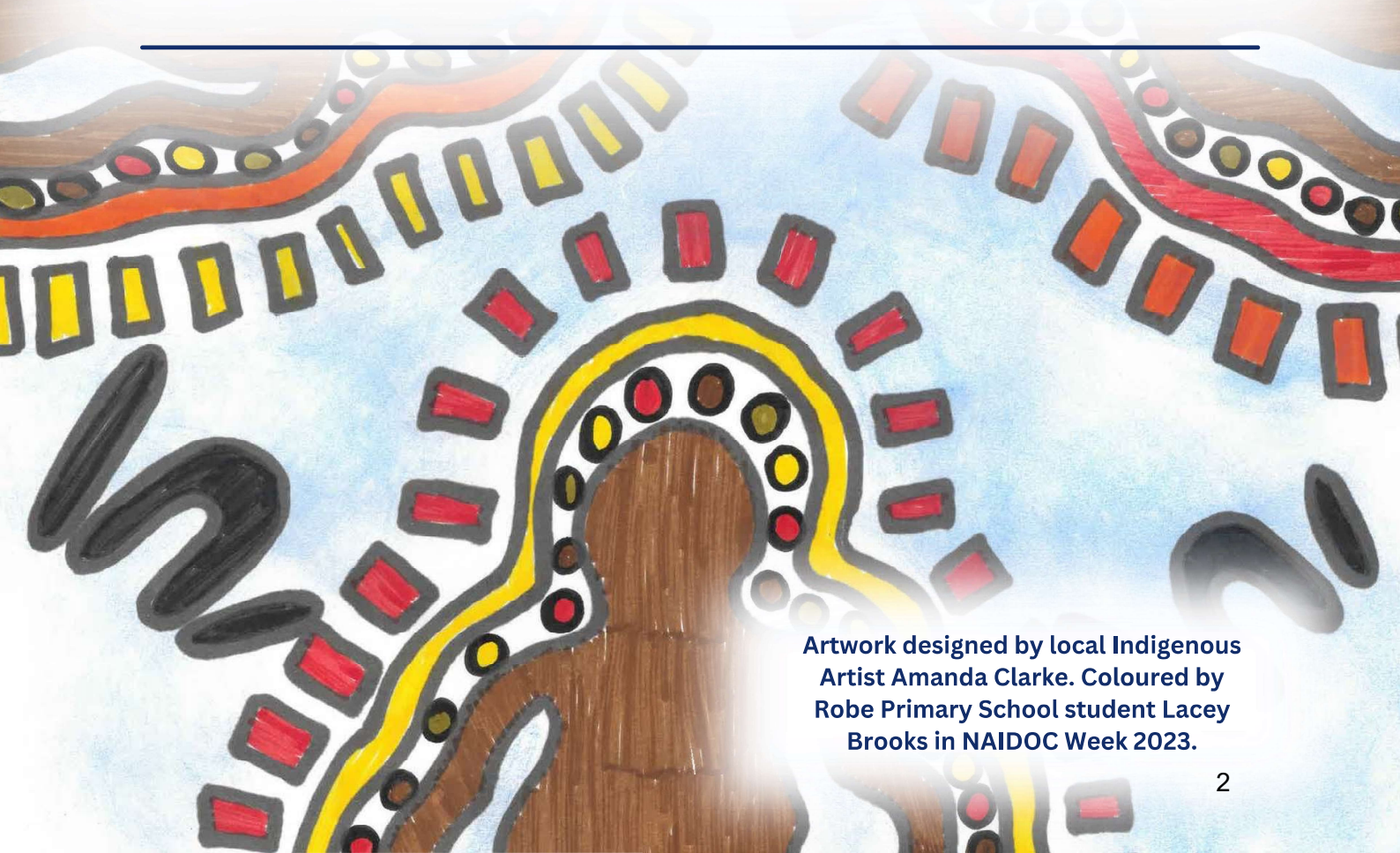
District Council of Robe
PH | 08 8768 2003
PO Box 1, Robe SA 5276
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Centre**
PH | 08 8768 2465
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Acknowledgement of Country

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.



Artwork designed by local Indigenous Artist Amanda Clarke. Coloured by Robe Primary School student Lacey Brooks in NAIDOC Week 2023.

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OUR VISION

'Building a stronger and more cohesive community'

To achieve this vision, we need to:

- Design, plan and deliver the society we want to live in
- Protect what we already have, in particular our heritage, the marina, the environment and the village feel of Robe, i.e. protect the character of Robe for our residents and visitors
- Provide and continuously improve Council's services
- Prepare for and seek external funding, e.g. grants to support growth
- Have Councillors represent the views and ideas of all citizens
- Consider business and our economy in all decisions
- Grow our town as a destination with a key focus on the following sectors:
 - Tourism
 - Fishing
 - Farming
 - Seeking new opportunities that leverage our strengths
- Engage widely, participate in debates, challenge each other and understand the reasons for Council's decisions

STAFF VALUES

RESPECTFUL
ACCOUNTABLE
PROUD
ONE TEAM

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MESSAGE FROM THE MAYOR



ELECTED MEMBERS VALUES

1. **Value and Respect** – We engage with each other in a respectful manner at all times. We listen to others' views and direct our comments to the issue and not the person/s.
2. **Optimism** – We are positive, constructive and creative in our problem solving. We are open minded and willing to learn from each other and from the advice provided by Council staff.
3. **Integrity** – We are well prepared, read background papers and reports and stay focused on agreed strategic priorities. We uphold the decisions of Council. When a Council decision is not unanimous, we the decision of the Chamber and respectfully communicate the decision to others.
4. **Connected** – We ensure we provide a safe and supportive environment where people are listened to and where communication is open, courteous and transparent.
5. **Excellence** - We value leading clear strategic goals and implementing outcomes that benefit the community as a whole.

On behalf of the Elected Members, I am pleased to present to you the Annual Report for 2022/23.

This has been my first Financial Year as the Mayor of the District Council of Robe and what a journey it has been so far!

There has been highs and lows but overall, I have thoroughly enjoyed it so far and I am extremely lucky to have such a supportive and hands on group of Elected Members who have stood by my side through it all.

Although, the majority of us started our term part way through the financial year, we have certainly hit the ground running and have achieved and started so much already.

In addition to the above, I have been very fortunate to have been given the opportunity to do some pretty incredible things such as:

- Attend a reception hosted by Her Excellency the Governor and Mr Bunten to celebrate the Coronation of Their Majesties King Charles III and Queen Camilla.
- Meeting with Minister for Health & Wellbeing Chris Picton MP to discuss the GP crisis in the Limestone Coast
- Meeting with Minister for Infrastructure and Transport Tom Koutsantonis MP to important infrastructure and transport issues within our region.
- Hosting Volunteers Morning Tea to celebrate our towns magnificent volunteers
- Celebrating Pancake Day by cooking Pancakes for our Robe Primary School Students
- Participating in National Simultaneous Storytime and reading the picture book 'The Speedy Sloth' to our Child Care Children
- Presenting the 2023 Australia Day Awards to:
 - Citizen of the Year - Dr David Senior
 - Mayoral Award - the late Rodney McMartin
 - Young Citizen of the Year - Madeline Wirth
 - Event of the Year - 'Women Who...'
- ...and so much more!

I want to say a huge thank you to the Robe Community for all of the support over the past few months and I am so excited to keep working together to keep making Robe a great place to live, work and visit!

As always, my door is always open on a Wednesday and I invite you to come along and meet with me about any concerns or ideas you may have.

Looking forward to 2023/24, the Elected Members and I are looking forward to working with new CEO, Natalie (Nat) Traeger and getting our hands dirty to tick some big projects off the 'to do list'. So, watch this space and keep an eye out on our Facebook page and in our Community Newsletter to see what we get up to.

Lisa Ruffell
Mayor

MAYORAL HIGHLIGHTS 2022/23



YOUR COUNCIL

The District Council of Robe, established in 1869, is comprised of the township of Robe and the 'hamlets' of Nora Creina, Greenways, Mt Benson, Bray and Boatswain Point. The historic coastal township of Robe is located 335km south of Adelaide and 520km east of Melbourne.

The District Council of Robe is home to approximately 1,542 permanent residents and a retreat for a large number of holiday homeowners. During peak holiday periods, Robe accommodates large numbers of visitors estimated to peak at approximately 15,000. This regular influx of visitors has resulted in the township having a large number of accommodation providers, restaurants, cafes, wineries, breweries, boutique retail stores and galleries which cater and service both the community and Robe's visitors.

The Mayor and Council Members are elected by the local community to represent the interests and needs of the community. They provide leadership and guidance and facilitate communication between the community and the Council.

The District Council of Robe comprises of the Mayor and six Council Members who play an important role, in identifying community needs and planning and setting strategic goals to meet those needs.



ELECTED MEMBERS

MEETING ATTENDANCE LEGEND

■ ORDINARY
 ■ SPECIAL
 ■ BRIEFINGS

COMMITTEES

-  AUDIT AND RISK MANAGEMENT COMMITTEE
-  CEMETERY ADVISORY GROUP (NOW HERITAGE ADVISORY COMMITTEE)
-  MARINA ADVISORY GROUP (NOW COMMITTEE)
-  ROBE SPORTS AND RECREATION ASSOCIATION
-  LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION
-  CHILDCARE ON WHEELS ADVISORY GROUP

No Leave of Absence was requested by an Elected Member in 2022/23.



MAYOR LISA RUFFELL



EX OFFICIO

ELECTED COUNCILLOR IN NOVEMBER 2022, ELECTED AS MAYOR IN UNCONTESTED SUPPLEMENTARY ELECTION IN JANUARY 2023



DEPUTY MAYOR NICK BROWN



ELECTED IN NOVEMBER 2022



CR MARCIA DENING



ELECTED IN NOVEMBER 2022



CR DAVID LAURIE

RE-ELECTED IN MARCH 2023 DUE TO CR RUFFELL BEING ELECTED MAYOR IN UNCONTESTED SUPPLEMENTARY ELECTION



CR KYLIE PEEL



ELECTED IN NOVEMBER 2022



CR NED WRIGHT



RE-ELECTED IN NOVEMBER 2022



CR DUNCAN YOUNG



ELECTED IN NOVEMBER 2022



ELECTED MEMBERS

Elected 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
- Elected Members \$7,192.00

Elected Members are reimbursed for expenses incurred through travel for Council related purposes e.g conferences, training and meetings in accordance with Policy 2.8 Elected Members Allowances and Benefits.

Elected Member Training

As a South Australian Council, Council members are required to undergo mandatory training within their first year of office following a general election. The Local Government Association (LGA) Training Standards ensure council members have the skills and knowledge they need to best serve the community. The LGA Training's Council Member Mandatory Training Program responds to the legislative requirements and community expectations of Council members.

In addition to the above, Council has adopted a Training and Development Plan, which is in accordance with Policy 2.19 Training and Development – Elected Members. The policy is aimed at providing Elected Members with assistance in the performance and discharge of their functions and duties.

Elected 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 2022/23, Council had no contraventions under Chapter 5, Part 4, Division 1 and therefore incurred no expenses relating to the management of Council member behaviour.

2022/23 Elected Member Allowance		
Member	Allowance Paid	Reimbursement Paid
Mayor Lisa Ruffell	\$18,124.00	\$0
Deputy Mayor Nick Brown	\$5,235.27	\$0
Cr Marcia Dening	\$4,531.00	\$0
Cr David Laurie	\$5,563.16	\$0
Cr Kylie Peel	\$4,531.00	\$0
Cr Ned Wright	\$7,113.69	\$0
Cr Duncan Young	\$4,491.00	\$0

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



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.

Notices of Meetings

Notices of Meetings were on public display in the Principle Office (3 Royal Circus Robe South Australia) as well as on Council's website: www.robe.sa.gov.au

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) in the Principle Office of the Council as well as 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 Council's website.

COUNCIL MEETINGS	
Ordinary Meetings	12
Special Meetings	11
Briefing Sessions	16
Total Resolutions made	535
Resolutions made in confidence	16/535

Confidential Matters 2022/23

From 1 July 2022 to 30 June 2023, 16 out of 535 items (2.99%) of Council business were dealt with and/or retained in Confidence.

Of the 16 items retained in confidence, all 16 remain in confidence as at 30 June 2023.

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.

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.
- Elected Members – members of the public can contact their Elected Members of Council to discuss any issue relevant to Council.

2.99% of items considered at Ordinary or Special Meetings in 2022/23 were considered in Confidence

CONFIDENTIALITY PROVISIONS

The following matters were considered in confidence in 2022/23:

Council Meeting Date	Subject	Relevant Section LG Act
13 July 2022	Land Swap with Robe Golf Club	90(3)(b)
10 August 2022	Business Case - Council Accommodation (Housing)	90(3)(d)
12 October 2022	Proposed Sandy Lane Industrial Development	90(3)(m)
14 December 2022	LGA Procurement Electricity Supply Pricing	90(3)(k)
14 December 2022	Australia Day Award Nominations 2023	90(3)(o)
18 January 2023	Robe Airfield Hangar Lease	90(3)(a)
8 February 2023	Cr Brown Confidential Motion on Notice	90(3)(a)
8 February 2023	Letter from Robe Golf Club	90(3)(b)
8 March 2023	Request to Authorise Standing Client Authorisation	90(3)(d)
8 March 2023	Mayor Receiving Legal Advice	90(3)(h)
22 March 2023	Robe Airfield Hangar Lease Agreements - Confidential	90(3)(a)
29 March 2023	Robe Golf Club Land Swap	90(3)(b)
19 April 2023	Robe Airfield Hangar Lease Agreements - Confidential	90(3)(a)
14 June 2023	RAA Proposal	90(3)(b)
14 June 2023	CEO Absence	90(3)(b)
28 June 2023	CEO Matter	90(3)(h)

Retention of documentation relating to confidential items pursuant to section 91(7) of the Local Government Act.

Schedule of Orders Made Pursuant to Section 91(7) of the Local Government Act that Remain Operative at 30 June 2023

Total number of orders made under subsection 7 in 2022/23	16
Number of orders made under subsection 7 that expired, ceased to apply or were revoked during 2022/23	4
Number of orders made under that subsection that remained as at 30 June 2023	80

The date and subject of each order that remains as at 30 June 2023:

Council Meeting Date	Subject
22 May 2009	SELGA – Limestone Coast Regional Development Board *
9 June 2009	SELGA – Limestone Coast Regional Development Board *
25 June 2009	SELGA – Limestone Coast Regional Development Board *
14 July 2009	Legal Action G King v W Peden District Council of Robe *
22 July 2009	Legal Action G King v W Peden District Council of Robe *
11 May 2010	King v Peden and District Council of Robe *
12 March 2013	Membership Council's Marina Committee Section 41 Local Government Act Committee *
27 June 2013	Local Government Association Mutual Liability Scheme – Legal Advice *
9 June 2015	Legal Advice William Peden
9 June 2015	T & W Bishop – Outstanding Accounts
8 September 2015	T & W Bishop – Outstanding Accounts
8 December 2015	T & W Bishop – Outstanding Accounts
9 February 2016	Compensation Request
8 March 2016	Compensation Request
14 June 2016	Compensation Request
12 July 2016	Compensation Request
9 August 2016	Compensation Request
13 September 2016	Chief Executive Performance Review
13 September 2016	Compensation Request
8 November 2016	Compensation Request
13 December 2016	Compensation Request
9 May 2017	Legal Advice – Sea Vu Caravan Park
10 October 2017	Chief Executive Officer Annual Performance Review
12 December 2017	FOI Application W Peden
19 December 2017	A Bishop – Resolution to this Matter
9 January 2018	Investigation of Complaint
29 August 2018	Chief Executive Performance Review
11 December 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)
11 December 2018	Building Fire Safety Notice

CONFIDENTIALITY PROVISIONS

Council Meeting date	Subject
15 January 2019	CDL Collection Depot
15 January 2019	Request for a Review of Council's Decision by A Bishop – Attachment "J"
12 March 2019	Ombudsman's Investigation Ref. 2018/03296 and 2018/05051 Breach of the Elected Members Code of Conduct
12 March 2019	Mutual Liability Scheme – A Bishop
9 April 2019	Rates Hardship
9 April 2019	Limestone Coast Region Waste and Resource Recovery Infrastructure Plan
14 May 2019	Council Minutes
20 May 2019	Conflict of Interest
25 June 2019	Conflict of Interest Investigation
14 August 2019	Carparking Funding Deed
9 October 2019	Carparking Funding Deed
13 November 2019	Request for Release of Legal Advice
11 December 2019	Offer to Settle Outstanding Dispute
11 December 2019	Carpark Funding Deed
15 January 2020	Robe Medical Centre Lease
12 February 2020	Robe Marina Development Proposal
11 March 2020	Robe Medical Centre Lease
11 March 2020	Capability and Capacity Review Voluntary Separation Packages
8 April 2020	Rates Hardship
8 April 2020	Medical Centre Leases
26 August 2020	Asset and Project Management Review
8 October 2020	Unreasonable Behaviour – Mr Peden
9 December 2020	Australia Day Award Nominations 2021
20 January 2021	Robe Golf Club Lease Renewal
10 February 2021	Robe Golf Club Lease Renewal
10 March 2021	Medical Centre Lease
10 March 2021	Robe Golf Club Lease Renewal
9 June 2021	Community Land Lease
14 July 2021	Trans-Tasman Energy Group - Public Lighting Dispute
14 July 2021	Community Land Lease
13 October 2021	Management Agreement with LGA
13 October 2021	Infrastructure Resourcing Budget
10 November 2021	Solar LED Lighting
8 December 2021	Australia Day Award Nominations 2022
15 December 2021	Australia Day Award Nominations
15 December 2021	Robe Aero Club Inc Proposal
9 February 2022	Sinking Fund Legal Advice
9 March 2022	Airfield Leases
23 March 2022	Airfield Leases
11 May 2022	TTEG Dispute - Quarterly Update
11 May 2022	Local Government Rates Oversight Scheme - Draft Framework and Approach
11 May 2022	District Council of Robe Complaint
13 July 2022	Land Swap with Robe Golf Club
10 August 2022	Business Case - Council Accommodation (Housing)
12 October 2022	Proposed Sandy Lane Industrial Development
14 December 2022	LGA Procurement Electricity Supply Pricing
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19 April 2023	Robe Airfield Hangar Lease Agreements - Confidential
14 June 2023	RAA Proposal
14 June 2023	CEO Absence
28 June 2023	CEO Matter

**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.*

REPRESENTATION REVIEW

Representation Review

A representation review is completed by a Council to determine if the current composition or ward structure will continue to meet the Council's future requirements.

Council is required to undertake a representation review at least once every eight years, pursuant to the provisions of the Local Government Act 1999.

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

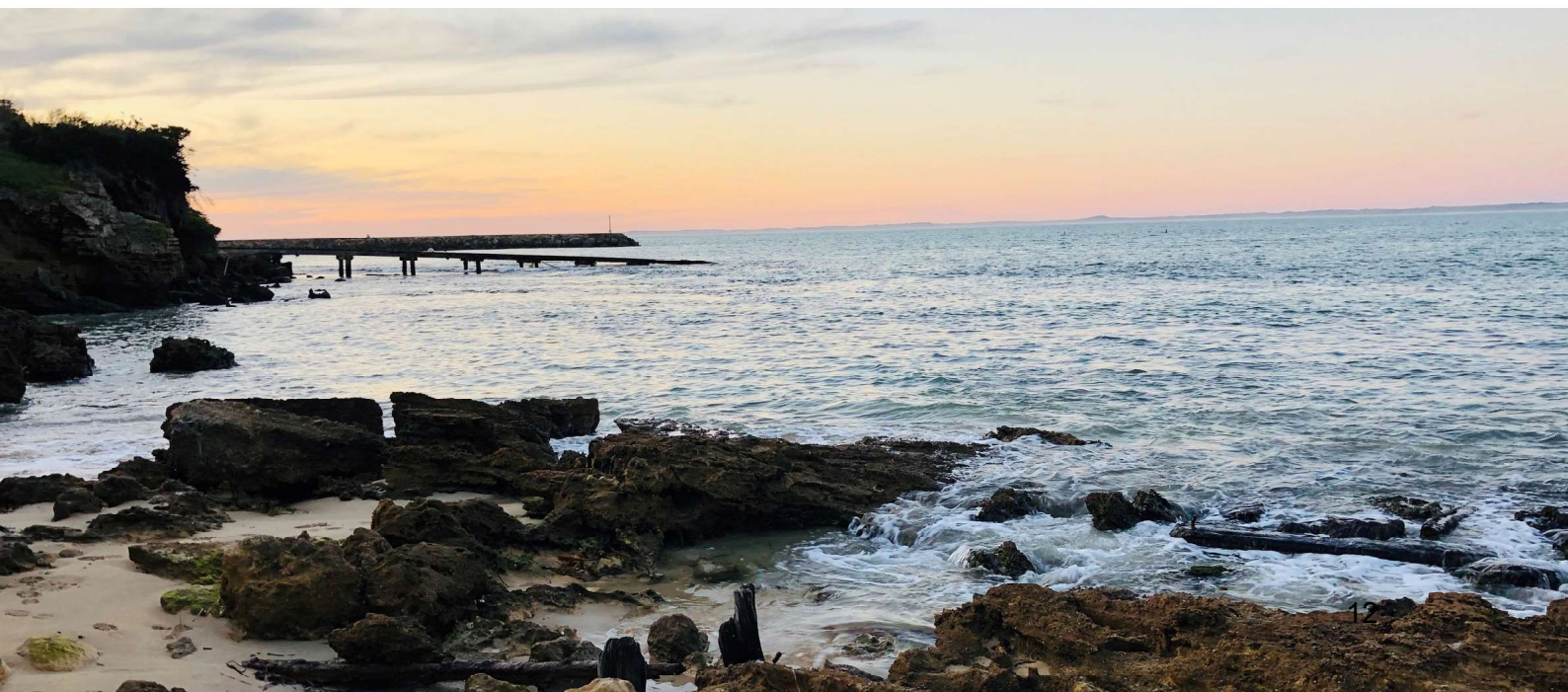
- A Mayor elected at large
- Six Elected Members
- Retained the Council name

No Changes were made in the representation review.

The next intended review will be in 2028/29 and Council will invite interested persons to make written submissions to Council on the subject of the review.

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	Elected 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 Rangers	1,176	9	130	1
Peterborough	1,235	9	137	1



COMMITTEES OF COUNCIL

In addition to Elected Members being members of the full Council, appointments are made to a variety of Committees. The following formal Committees were in place during 2022/23:

Audit and Risk Management Committee



The District Council of Robe Audit and Risk Management Committee is charged with the responsibilities of undertaking functions detailed in section 126 of the Local Government Act, namely:

- reviewing annual financial statements;
- proposing, and providing information relevant to, a review of the Council's Community Plan or Four-Year 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).

The independent member receives a sitting fee of \$300 per meeting.

Child Care On Wheels Advisory Group



The purpose of the District Council of Robe Child Care on Wheels Service Advisory Committee is to assist the Council by providing advice regarding the provision of the Mobile Child Care Program, which services communities at the Robe Soldiers Memorial Kindergarten, Robe RSL Hall, Kangaroo Inn Area School and Beachport Primary School.

Council Delegates to external Committees

LCLGA Roads and Transport Management Group

Director Infrastructure

Limestone Coast Economic Development Group

Chief Executive Officer

LCLGA Regional Waste Management Steering Committee

Director Infrastructure

Tourism Management Group

Manager Tourism & Events

Regional Sport and Recreation Advisory Group

Chief Executive Officer

Marina Advisory Group



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

- with guidance and advice on Lake Butler Marina related matters
- in supporting and partnering with local businesses on Lake Butler Marina related matters
- by and in accordance with these Terms of Reference

From July 2023, the group is known as 'Marina Advisory Committee'.

Cemetery Advisory Group



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

- with guidance and advice on heritage related matters
- in supporting and partnering with local businesses on heritage related matters
- to assist the Council to preserve and interpret the region's heritage for future generations
- provide strategic advice to Council on matters that relate to the Robe Cemetery
- by and in accordance with these Terms of Reference

From July 2023, the group is known as 'Heritage Advisory Committee.'

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.

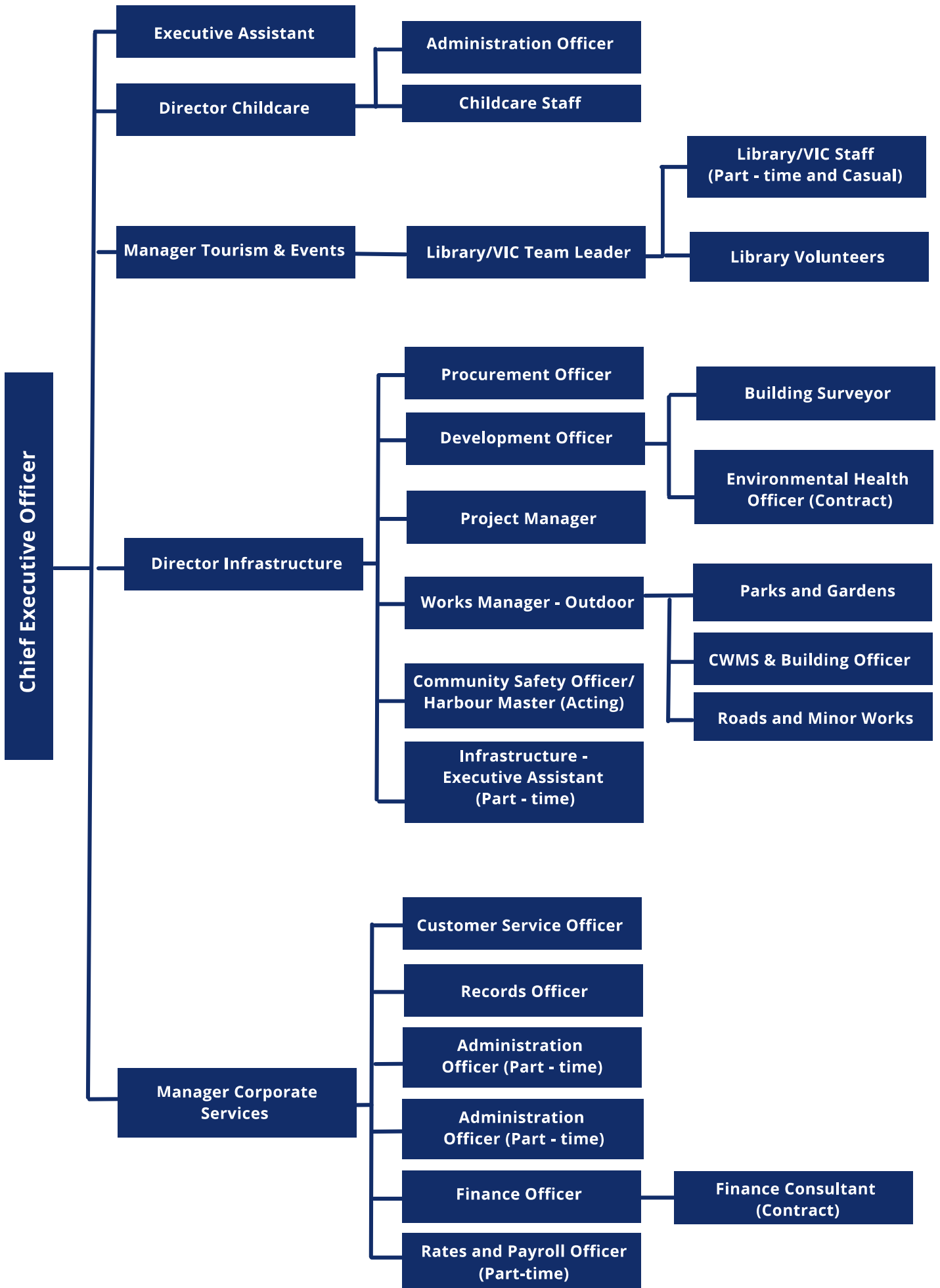
Robe Sports and Recreation Association (RSRA)



Council is a member of the RSRA and appoints two Council representatives 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
- promote the benefits of joining the association to sporting and other community groups in the District Council of Robe

ORGANISATIONAL STRUCTURE



HUMAN RESOURCE MANAGEMENT

Executive Officers

Council's Chief Executive Officer is appointed by the Council to manage the operational requirements of Council, to drive the implementation of Council's Community Plan and to ensure that Council policy directions are followed. The Chief Executive Officer is responsible for overall management of the organisation and reports to the Mayor and Elected Members.

- The Chief Executive Officer's salary cost is \$162,718 plus superannuation guarantee, private use of a fully maintained vehicle and five additional leave days.
- The Manager Corporate Services & Finance's salary cost is \$104,100 plus superannuation guarantee.
- The Manager Tourism & Event's salary cost is \$51,000 plus superannuation guarantee (part-time employee).
- The Director Infrastructure salary cost is \$143,773 plus superannuation guarantee and private use of a fully maintained vehicle.
- The Director Childcare salary cost is \$94,000 plus superannuation guarantee and private use of a fully maintained vehicle.

Employee Statistics

The District Council of Robe maintained a workforce of 44 employees (26.45 full-time equivalents) as at 30 June 2023. 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, 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.

Risk Management/ Health Safety & Wellbeing (HSW)

1. Council uses an external contractor to fulfil its Health, Safety & Wellbeing requirements. (ceased end of financial year, now maintained in house)
2. 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.
3. HSW continues to be a major commitment for Council with the safety of its workers of high importance.

Enterprise Agreement

The underlying principle upon which Enterprise Agreements (EA) and Enterprise Bargaining (EB) is conducted that the employer and the employees will end up 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.

Conversely the opposite also is applicable in that if no agreement is reached that provides increased production, efficiency etc. then the employer cannot justify paying any wage increases.

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

The District Council of Robe ASU & AWU Enterprise Bargaining Agreement No 11 (2018) was endorsed by the South Australian Employment Tribunal on 6 November 2018 and expired three years from this date. Negotiations occurred throughout 2021/22 for a new agreement.

Through negotiations, it was decided to separate ASU and AWU and develop an agreement for each. The AWU Enterprise Agreement was finalised and endorsed in 2022/23.

The ASU Agreement continues to be in negotiation and it is anticipated that it will be finalised in 2023/24.

ACHIEVEMENTS AND PROGRESS



LINKS TO COMMUNITY PLAN

The District Council of Robe's Community Plan 2019-2039 provides the vision, goals and objectives for the future wellbeing of the District. Four key themes form the basis of the strategic planning of Council into the future. Council develops a Four Year rolling Business Plan each year and links the actions to the below objectives.

COMMUNITY

A vibrant, engaged, inclusive, diverse community providing a healthy quality lifestyle

- 1.1 An active and healthy community where people feel safe
- 1.2 An involved, creative and connected community
- 1.3 All parts of our community are able to access services to meet their needs

ECONOMIC DEVELOPMENT

A strong, diverse economy that is innovative and adaptable

- 2.1 Our unique features provide a great setting for business and lifestyle
- 2.2 Our fit for purpose infrastructure supports economic success
- 2.3 The Robe District is regarded as a good place to do business.

NATURAL AND BUILT ENVIRONMENT

Our natural and built environments are protected and enhanced

- 3.1 Protection of the natural environment
- 3.2 Growth that respects the built environment
- 3.3 Efficient, effective and sustainable resource management
- 3.4 Increased resilience to a changing climate

GOVERNANCE AND FINANCIAL SUSTAINABILITY

Provide effective and inspired leadership, good governance, and efficient, effective and responsive Council services

- 4.1 Provide effective leadership and good governance
- 4.2 Engage effectively with our community
- 4.3 Be financially sustainable
- 4.4 Maintain effective and transparent business systems
- 4.5 Ensure that our skilled, committed and professional staff operate in a supportive and accountable environment



FOUR YEAR BUSINESS PLAN ACHIEVEMENTS - COMMUNITY

Goal: A vibrant, engaged, inclusive, diverse community providing a healthy quality lifestyle

The following objectives support achievement of the Community goal:

- 1.1 An active and healthy community where people feel safe
- 1.2 An involved, creative and connected community
- 1.3 All parts of our community are able to access services to meet their needs

Achievements against this strategic Theme for 2022/23 include:

PROJECT	OUTCOME FOR 2022/23	COMMUNITY PLAN OBJECTIVE
Plan and implement Robe CCTV System	Council were unsuccessful in obtaining grant funding, therefore this project did not go ahead.	Objective 1.1
Lighting of Robe Street Carpark	Project not started and has not been carried forward to 2023/24.	Objective 1.1
Install new solar lighting from Drain L to Seafarers Crescent	Completed.	Objective 1.1
Reconciliation Action Plan	This project was impacted by the restrictions arising from the COVID 19 Pandemic. A reconnection with Burrandies has occurred. The Plan is to be developed over the next 3 years.	Objective 1.2
Implement Footpath Strategy	Strategy not started. However, the footpath from Long Beach to Township was resealed in 2022/23.	Objective 1.3
Disability Access & Inclusion Plan	No actions completed in 2022/23.	Objective 1.3
Fish Cleaning Facility at the Marina	Completed.	Objective 1.3
Plan and negotiate for an Aged Care Facility in Robe	Project still ongoing. Aged Care facility is not a viable option, but retirement living is.	Objective 1.3



COMMUNITY PLAN ACHIEVEMENTS - ECONOMIC DEVELOPMENT

Goal: A strong, diverse economy that is innovative and adaptable

The following objectives support achievement of the Economic Development goal:

- 2.1 Our unique features provide a great setting for business and lifestyle
- 2.2 Our fit for purpose infrastructure supports economic success
- 2.3 The Robe District is regarded as a good place to do business.

Achievements against this strategic Theme for 2022/23 include:

PROJECT	OUTCOME FOR 2022/23	COMMUNITY PLAN OBJECTIVE
Lake Butler Marina Review Actions	Lake Butler Marina Asset Management Plan (AMP) is being developed to assist with the completion of the actions within the Review. The AMP is expected to be completed in 2023/24. Project and budget carried forward to 2023/24.	Objective 2.2
Develop a Robe 2050 Plan	Survey from community completed and data has been collated. Plan is expected to be finished in 2023/24.	Objective 2.1
Consult on the opportunity to negotiate a Lease for the land at the Marina.	Project not started. Carried forward to 2023/24	Objective 2.3



COMMUNITY PLAN ACHIEVEMENTS - NATURAL AND BUILT ENVIRONMENT

Goal: Our natural and built environments are protected and enhanced

The following objectives support achievement of the Natural and Built Environment goal:

- 3.1 Protection of the natural environment
- 3.2 Growth that respects the built environment
- 3.3 Efficient, effective and sustainable resource management
- 3.4 Increased resilience to a changing climate

Achievements against this strategic Theme for 2022/23 include:

PROJECT	OUTCOME FOR 2022/23	COMMUNITY PLAN OBJECTIVE
Public Convenience Replacement Program	Project not started. Carried forward to 2023/24.	Objective 3.2
Install Wayfinding Signage	Signs purchased and delivered, installation carried forward to 2023/24 due to contractor availability.	Objective 3.1
In partnership with DECS, construct Squires Drive Parking	Design has been out for public consultation. Project carried forward to 2024/25.	Objective 3.2
Open Space Program	Project not started and has not been carried forward to 2023/24.	Objective 3.1
Roads Upgrade Program	Major works were completed on the following roads in 2022/23: <ul style="list-style-type: none"> • Cowans • Frog Island • Powells • Old Naracoorte • Lake Hawdon <p>In addition to the above, maintenance grading and repairs were done to various other roads within the district.</p>	Objective 3.2
Community Wastewater Management System Program	Project not started. Carried forward to 2023/24.	Objective 3.3
Lake Butler Marina Program	Project not started and has not been carried forward to 2023/24.	Objective 3.1
Buildings Program	Project not started and has not been carried forward to 2023/24.	Objective 3.1
Review Service Standards	Project not started. Carried forward to 2023/24.	Objective 3.3
Implement coastal adaption strategy	Joint collaboration with Wattle Range Council, District Council of Grant and Kingston District Council.	Objective 3.4
Coastal Dynamics Project	Project is a collaboration with Flinders University.	Objective 3.4
Develop a strategy to deliver cost efficient power	Project not started. Budget allocated in 2023/24 for cost efficient upgrades to be made to the Institute and Council Office.	Objective 3.4

COMMUNITY PLAN ACHIEVEMENTS - GOVERNANCE & FINANCIAL SUSTAINABILITY

Goal: Provide effective and inspired leadership, good governance, and efficient, effective and responsive Council services

The following objectives support achievement of the Governance and Financial Sustainability goal:

- 4.1 Provide effective leadership and good governance
- 4.2 Engage effectively with our community
- 4.3 Be financially sustainable
- 4.4 Maintain effective and transparent business systems
- 4.5 Ensure that our skilled, committed and professional staff operate in a supportive and accountable environment

Achievements against this strategic Theme for 2022/23 include:

PROJECT	OUTCOME FOR 2022/23	COMMUNITY PLAN OBJECTIVE
Implement Local Government Reform	Ongoing. Project to be complete in 2023/24 as final changes come into effect in November 2023.	Objective 4.1
Council Elections	Complete.	Objective 4.1
Update Council Policies as per reform and review recommendations	Ongoing. Project to be complete in 2023/24 as final changes come into effect in November 2023.	Objective 4.1
Review and update Community Land Management Plan	Not started. Project carried forward to 2023/24.	Objective 4.4
Review and update Long Term Financial Plan	Complete but will be done again in 2023/24 due to implications that the new Asset Management Plans will have on the long term financial sustainability of the organisation.	Objective 4.3
Create Long Term Funding Plan	Project not started and has not been carried forward to 2023/24.	Objective 4.3
Revaluation of Assets	Complete.	Objective 4.3
Continue with Zero Base Budgeting Practices	Complete. Ongoing annually.	Objective 4.3
Review and implement service standards for Corporate Services & Finance	Project not started. Carried forward to 2023/24.	Objective 4.2
Install and Maintain Online Marina Booking system	Complete.	Objective 4.4
Installation of Electronic Payroll System	Complete.	Objective 4.1
Update Council Operating Policies and Procedures	Ongoing.	Objective 4.1

KEY PROJECTS 2023/24 TO 2026/27 - CAPITAL AND OPERATIONAL

In accordance with Section 123 of the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011, Council is required to develop and adopt an Annual Business Plan and Budget.

The District Council of Robe introduced four year rolling plans to assist in better planning in the short term and support the the Long Term Financial Plan.

The following tables show an overview of the key projects within the Four Year Business Plan and Budget 2023/24 to 2026/27 both Capital and Operational.

OPERATIONAL PROJECTS						
ACTION	PERFORMANCE MEASURE	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27
Review & Update Community Land Management Plan	Community Land Management Plan Reviewed and Updated	MCS	\$ 000			
Sensory Garden- Disability Action and Inclusion Plan (DAIP) Action	Scope developed and Sensory Garden planted	DI	\$ 000			
Replace Records Management System	Content Management System Implemented	MCS	\$ 3 000			
Reconciliation Action Plan	Reconciliation Action Plan adopted and implementation commenced	CEO	\$ 000	\$ 3 000	\$ 1 000	
Consult on opportunity to lease Marina Land	Consultation completed	CEO	\$ 1 000			
Robe 2050 Plan (Carry Forward)	Plan developed	CEO	\$ 3 910			
Implement Coastal Adaptation Strategy	Actions implemented as per strategy	CEO	\$ 2 000			
Treatment Compound PH Monitoring Pump	Replacement complete	DI				\$ 971
Coastal Dynamics Project	Project Completed and Implementation Commenced	CEO	\$ 3 000			
Lake Butler Marina Review Actions	Review Actions implemented and in process	DI	\$ 000	\$ 000	\$ 000	\$ 000
Implement IT Strategy	IT Strategy Implemented throughout Organisation	MCS	\$ 500	\$ 500	\$ 500	\$ 500

CAPITAL ASSET NEW & UPGRADE						
THEME 1 - COMMUNITY						
ACTION	PERFORMANCE MEASURES	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27
Consultation/Implementation of Food Organics and Garden Organics (FOGO) Bins	Implementation of FOGO Bins within Robe in accordance with the National Waste Policy Action Plan - Annexure 2022	CEO				60,000

THEME 2 - ECONOMIC DEVELOPMENT						
ACTION	PERFORMANCE MEASURES	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27
Footpaths	The construction of footpaths as required, within the township of Robe	DI	50,000	50,000	50,000	50,000

THEME 3 - NATURAL AND BUILT ENVIRONMENTS						
ACTION	PERFORMANCE MEASURES	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27
Off Main Street Carparking (Squires Drive)	Appropriate scope/design developed and construction of carpark	DI		300,000		
Additional CWMS Pump Station	New Pump Station installed at Brouwer Estate	DI		300,000		
Pump Station Supervisory Control and Data Acquisition (SCADA) System	Implementation of SCADA System to improve efficiencies within the management of CWMS	DI	400,000			
Installation of Generator for Emergency Management	Mobile Generator purchased for CWMS power failures	DI	25,000			
Solar for Administration Building	Installation of Solar Panels on Council Administration building	DI	25,000			
Cost Efficient Energy Upgrade Institute Building		MTE	25,000			
Investigation of 2nd CWMS Requirement	Completion of a feasibility study on the requirement of a 2nd CWMS Facility	DI	25,000	40,000		
Waste Transfer Station Weigh In/Out Station	Installation of a Weigh In/Out Station at the Waste Transfer Station	DI				50,000
Install Wayfinding Signage	New Wayfinding Signage installed in and around the District Council of Robe (includes \$23k carry forward from 22/23)	MTE	78,000			
Front Deck Lawn Mower	Additional Front Deck Mower purchased	DI	70,000			
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	DI	285,000			
Library/VIC Reverse Cycle Air Conditioner	Reverse Cycle Air Conditioner installed in Library/VIC Kids Nook/Study area	MTE	5,000			
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)	DI	20,570			
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)	DI	10,000			
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	DI	41,534			

THEME 4 - GOVERNANCE AND FINANCIAL SUSTAINABILITY						
ACTION	PERFORMANCE MEASURES	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27
TOTAL CAPITAL- NEW & UPGRADE			1,060,104	690,000	50,000	160,000

CAPITAL ASSET RENEWAL & REPLACEMENT						
THEME 1 - COMMUNITY						
ACTION	PERFORMANCE MEASURE	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27

THEME 2 - ECONOMIC DEVELOPMENT						
ACTION	PERFORMANCE MEASURES	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27

THEME 3 - NATURAL AND BUILT ENVIRONMENTS						
ACTION	PERFORMANCE MEASURES	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27
Roads Budget	<p>Required works complete to the following roads (in no particular order):</p> <ul style="list-style-type: none"> - 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 <p>*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</p>	DI	1,405,000	1,360,000	790,000	750,000
Robe Street	Completion of concept design and tender , to commence Robe Street reconstruction	DI	250,000	550,000		
Robe Cemetery Stone Wall	Robe Cemetery Wall works/refurbishment completed	DI	200,000			
Furniture & Fittings	Purchase and Installation of required furniture and fittings each financial year	MCS	5,000	5,000	5,000	5,000
Plant and Equipment	Replacement of Water Truck and Other Plant and Equipment as required (carry forward from 22/23)	DI	275,500	355,000	275,000	5,000
Lagoon Control System	Replacement of Lagoon Control System at CWMS Facility	DI				50,000
Long Beach Board Walk/Beach Access Paths	Replacement of Board Walk at Long Beach	DI	15,000			
Long Beach Rotunda	Replacemement of Long Beach Rotunda	DI			100,000	
Straddle Carrier	Replacement of Straddle Carrier at Lake Butler Marina	DI	600,000			
Replace Sheet Piling at Marina	Replacement of Sheet Piling at Lake Butler Marina	DI				838,050
Marina Carpark resurface	Resheeting of Marina Carpark completed	DI		100,000		
Casuarina Lodge	<p>Required works complete:</p> <ul style="list-style-type: none"> - Replacement of Windows, Doors/Locks and Security Doors, - Refurbishment of 1 unit 	DI	40,000			
Foreshore Toilets	Renewal of Foreshore Toilets completed	DI	350,000			
Administration Building Upgrades	Appropriate works completed	DI	10,000	10,000		
Customs House restoration to North and South Walls	Restoration to walls complete	DI	100,000			
Lannam Park Toilet Block	Replacement of Lannam Park toilet block completed	DI		100,000		
Library/VIC Upgrades	Installation of Storage Cabinetry, and Cost Efficient Lighting in Library/VIC	MTE	21,000			
Greening Robe	Purchase and planting of greenery in Robe- continual project	DI	15,000	15,000	15,000	15,000
Upgrade Christmas Lights	Replacement of lights and fittings to Christmas Tree completed	MTE	25,000			
THEME 4 - GOVERNANCE AND FINANCIAL SUSTAINABILITY						
ACTION	PERFORMANCE MEASURES	ACCOUNTABILITY	2023/24	2024/25	2025/26	2026/27
Computer Replacement	Replacement of required computers in accordance with the reviewed Business Continuity Plan (BCP)	MCS	20,000	15,000	15,000	15,000
TOTAL CAPITAL- RENEWAL & REPLACEMENT			3,331,500	2,510,000	1,200,000	1,678,050
GRAND TOTAL CAPITAL			4,391,604	3,200,000	1,250,000	1,838,050

COMPLIANCE & SERVICES PROVIDED



A SUMMARY OF SERVICES COUNCIL PROVIDES TO OUR COMMUNITY

OUR COMMUNITY

Based on the **2021** Census the District Council of Robe's population was documented as **1,542**. This is an increase of **452** since the 2016 Census.

Of the total **1,542** residents, **411** are under **30** years of age and **439** are over **65** years of age.

15.4% of residents work from home.

The Robe District has over **400km** of road network.

Robe has over **70** Heritage Places listed with many of them being State Heritage listed.

During the peak seasons, Robe's population increases to approximately **15,000**.



Community and Tourism & Events

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



Assets and Infrastructure

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



Parks, Playgrounds, Sport & Recreational

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



Waste & Recycling

- Kerbside Waste Collection
- Public Waste Bins
- Waste Transfer Station
- Container Deposit System



Economic Development, Regulatory Services & Environmental Services

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



Governance, Communications & Administration

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

REGULATORY SERVICES

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.

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 2022/23	
Dogs registered	483
Cats registered	50
Infringements issued for unregistered dog	1
Infringements issued for dog wandering at large	0
Dogs Impounded	2

Most popular pet names in 2022/23



RUBY



CLEO & LUCY

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 2022/23, Council issued 8 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 2022/23	
Notices issued for residences to clean up their property (Section 105F)	180
Section 105F second round notices	29
Infringements issued under Section 105F	27

REGULATORY SERVICES

By-Laws and Infringements



The following six By-Laws applied during the 2022/23 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 2022/23.

By-Law Infringements	
Parking	9
Camping	79
Boat Ramp	22
Animal	1
TOTAL	111

Of the total 111 expiations issued 2022/23, 16 were withdrawn for various reasons, including (but not limited to) administrative error, payment made by applicant to incorrect account, website payment gate error, etc.

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 2022/23 Council received 4 complaints.

Heritage Advisory Service

In 2022/23 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.

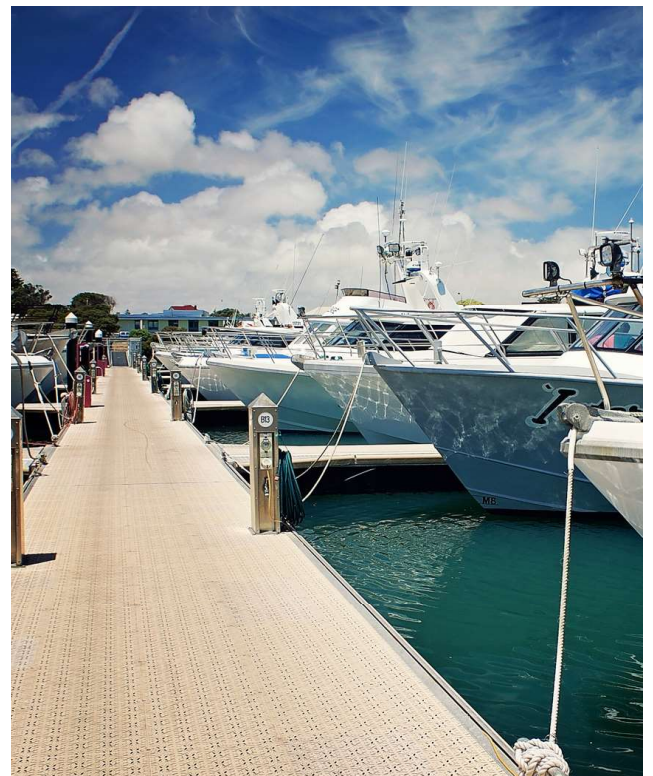
Building Fire Safety Committee

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.



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 provide two bins, one general waste and one recycling. The below figures show the total kerbside waste collected in 2022/23



937.25 tonnes



194.30 tonnes

Waste Transfer Station

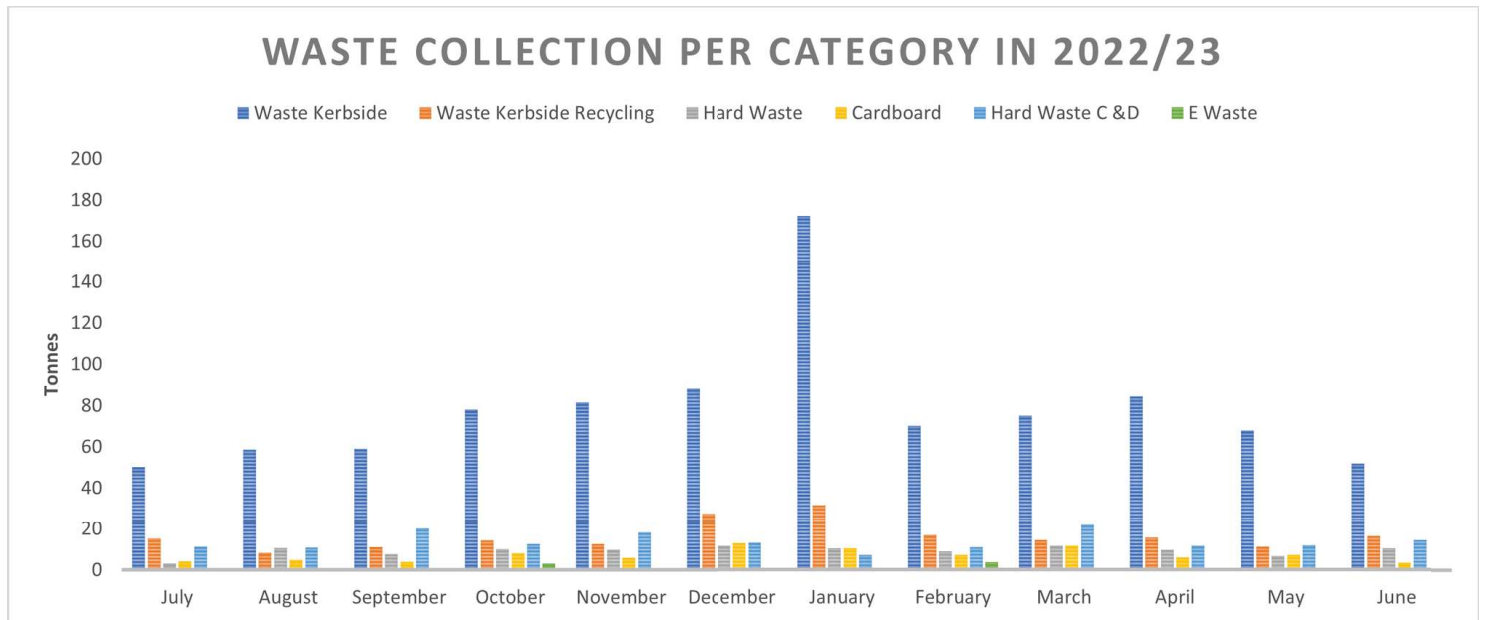
Council also operate the Waste Transfer Station and receives:

- 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, 1,497 tonnes of waste was collected in Robe throughout 2022/23.



Waste Water Systems

30 new Septic Tanks Installed

2 Aerobic Systems Applications Approved

7 Septic Tanks Altered

Totalling 39 Applications approved in 2022/23

PLANNING AND 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. This was introduced on 31 July 2020, applications prior to this continued to be assessed under the relevant Development Plan.

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 2022/23 Financial Year \$21.98 million worth of building applications were lodged. This was a \$7.51 million decrease compared to the 2021/22 Financial Year in which the District Council of Robe granted more than \$29.49 million worth of development applications. The below table provides some statistics on Development in Robe in 2022/23.

Total Applications Lodged	129
Total Applications Assessed	79
Total Applications Granted	77
Total Applications Refused	2
Total Applications carried forward to 2023/24 for assessment	50

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.

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 (RAP) has commenced operations and became effective as at 1 July 2022. The RAP 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.

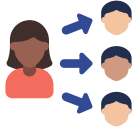
The Panel is an effective way to pool resources and satisfy the requirements of the Planning, Development and Infrastructure (General) Regulations 2017, and the Planning and Design Code in regional South Australia. It considers and makes decisions regarding development applications on behalf of Council. The RAP 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 RAP for consideration.

The following people were appointed as members in July 2022 for a Term of two years:

- Mark Teakle (Presiding Member)
- Dr Jess Porter
- Mr Ian Von Stanke
- Ms Meg Redman

To view the public Agendas and Minutes of the Regional Assessment Panel, visit Councils Website: www.robe.sa.gov.au/regionalassessmentpanel

Total meetings in 2022/23	8
Total matters considered by Panel	18
Matters considered in Robe	3



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 endeavor 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.

In 2022/23 Council received one Internal Review (S270) application regarding the Land Exchange with the Robe Golf Club decision. As per section 6 of Policy 2.2 'Procedure for Internal Review of Council Decision' the internal review was completed by an external party. The City of Mount Gambier undertook the review and it was taken to the December 2022 Ordinary Council Meeting for consideration, where it was resolved to refuse the application.



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 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.

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 2022/23, Council received and determined two Freedom of Information (FOI) requests and received one request for internal review of an FOI determination.

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 Council's 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 August 2020. It is scheduled for review in October 2023.

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 six formal tenders in 2022/23.

Council Auditor

The District Council of Robe Annual Financial Statements for 2022/23 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 2022/23 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.

In August 2022 Council adopted a Community Land Management Plan for the Robe Foreshore and Bowling Green.

Council also adopted a Community Land Management Plan for the Robe Airfield in March 2023.

A draft Community Land Management Plan for the Robe Cemetery was considered and issued for public consultation in January 2023. However, it has not been adopted by Council as at 31 June 2023.

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, \$116,644.00 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 2023.

Policies

General Policies

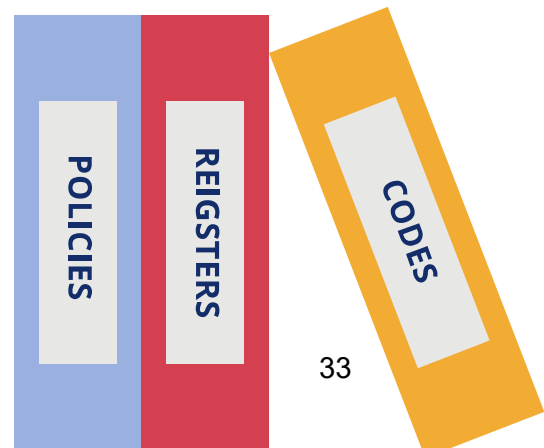
- Policy 1.01 Customer Service
- Policy 1.02 Electronic Communications Facilities
- Policy 1.03 Fund Raising Charitable & Community Groups
- Policy 1.08 Emergency Management Policy
- Policy 1.10 Septic Tank Effluent Drainage Connection Guidelines
- Policy 1.11 Waste and Recycling Collection
- Policy 1.14 Records Management
- Policy 1.15 Australia Day Awards
- Policy 1.17 Privacy
- Policy 1.18 Debt Collection
- Policy 1.22 Motor Vehicle
- Policy 1.23 Volunteers
- Policy 1.24 Code of Conduct- Volunteers
- Policy 1.25 Environmental
- Policy 1.26 Streets & Parks Tree Planting Maintenance
- Policy 1.27 Child Safe Environment
- Policy 1.28 Gift for Employees Leaving Council
- Policy 1.29 Christmas Function
- Policy 1.30 Interaction of Development Act 1993
- Policy 1.31 Credit Card
- Policy 1.32 Annual Leave
- Policy 1.33 Long Service Leave Policy
- Policy 1.34 Busking Policy
- Policy 1.36 Footpath Dining
- Policy 1.38 Underground Power Lines
- Policy 1.39 Asset Capitalisation & Materiality Thresholds
- Policy 1.40 General Ledger
- Policy 1.41 Budget Reporting & Amendment
- Policy 1.42 Petty Cash Policy & Procedure
- Policy 1.43 External Grant Funding
- Policy 1.44 Employee Assistance Program
- Policy 1.45 Asset Management
- Policy 1.47 Media Contact
- Policy 1.49 CCOWS Fees
- Policy 1.51 Market Engagement and Innovation
- Policy 1.53 Community Assistance
- Policy 1.54 Hardship Policy
- Policy 1.55 Source Records Policy

General Procedures

- Procedure 1.51.1 Market Engagement and Activating Opportunities Procedure
- Procedure 1.51.2 Market Led Proposals
- Procedure 1.54.1 Hardship Policy Guidelines
- Procedure 1.54.2 Application for Hardship Assistance

Legislative Policies

- Policy 2.01 Code of Conduct for Employees
- Policy 2.02 Procedure for Internal Review of a Council Decision
- Policy 2.03 Code of Practice for Access to Meetings & Documents
- Policy 2.05 Equal Employment Opportunity
- Policy 2.06 Equal Employment Opportunity Program Outline
- Policy 2.07 Elected Member Access to Information
- Policy 2.08 Elected Member Allowances & Benefits
- Policy 2.09 Grievance Procedure
- Policy 2.10 Bullying & Harassment
- Policy 2.12 Order Making
- Policy 2.13 Performance Management/ Disciplinary
- Policy 2.15 Public Consultation
- Policy 2.16 Treasury Management
- Policy 2.18 Caretaker



INFORMATION STATEMENT

Legislative Policies

- Policy 2.19 Elected Member Training and Development
- Policy 2.20 Fraud, Corruption, Misconduct and Maladministration Prevention
- Policy 2.21 Mayor Seeking Legal Advice
- Policy 2.22 Procurement
- Policy 2.24 Prudential Management
- Policy 2.25 Contracts Tenders Disposal of Assets
- Policy 2.26 Internal Financial Control
- Policy 2.27 Naming Roads and Places
- Policy 2.28 Rating Policy
- Policy 2.30 Cemetery
- Policy 2.31 Code of Practice for Meeting Procedures
- Policy 2.32 Township Burning Permit Policy
- Policy 2.34 Mobile Food Vendor Location Rules
- Policy 2.35 Customer Requests for Service Information and Complaints Policy
- Policy 2.36 Public Interest Disclosure
- Policy 2.37 Behavioural Management Policy (*Elected Members*)

Legislative Procedures

- Procedure 2.1 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

- Policy 3.1 Risk Management

Planning and Development Policies

- Policy 4.03 Building & Swimming Pool Inspection
- Policy 4.04 CAP Complaint Handling
- Policy 4.07 Contribution to the Provision of Roads
- Policy 4.08 Council Enforcement Unlawful Development
- Policy 4.09 Residential Land Division Statement of Requirements
- Policy 4.10 Subdivision Bonding



2022/23 Financial Statements



FINANCIAL STATEMENTS

Attached are Council's Audited Financial Statements.

District Council of Robe

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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2. Principal Financial Statements:	
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Statement of Changes in Equity	5
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General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



[General Manager]
Chief Executive Officer (Acting)

23/11/23



[Mayor]
Mayor LISA RUFFELL
23.11.2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	6,202	5,801
Statutory charges	2b	165	251
User charges	2c	1,416	1,197
Grants, subsidies and contributions - operating	2g	616	689
Investment income	2d	106	10
Reimbursements	2e	107	39
Other income	2f	259	273
Total income		8,871	8,260
Expenses			
Employee costs	3a	2,835	2,381
Materials, contracts and other expenses	3b	3,571	3,268
Depreciation, amortisation and impairment	3c	2,851	2,234
Total expenses		9,257	7,883
Operating surplus / (deficit)		(386)	377
Asset disposal and fair value adjustments	4	7	105
Amounts received specifically for new or upgraded assets	2g	135	362
Net surplus / (deficit)		(244)	844
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	13,440	-
Total amounts which will not be reclassified subsequently to operating result		13,440	-
Total other comprehensive income		13,440	-
Total comprehensive income		13,196	844

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	3,854	2,445
Trade and other receivables	5b	428	483
Inventories	5c	15	28
Total current assets		<u>4,297</u>	<u>2,956</u>
Non-current assets			
Trade and other receivables	6a	3	6
Other Non-Current Assets	6b	146	118
Infrastructure, property, plant and equipment	7	101,988	90,416
Total non-current assets		<u>102,137</u>	<u>90,540</u>
TOTAL ASSETS		<u>106,434</u>	<u>93,496</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8a	832	1,054
Provisions	8b	379	357
Total current liabilities		<u>1,211</u>	<u>1,411</u>
Non-current liabilities			
Trade and other payables	8a	2,380	2,419
Provisions	8b	22	41
Total non-current liabilities		<u>2,402</u>	<u>2,460</u>
TOTAL LIABILITIES		<u>3,613</u>	<u>3,871</u>
Net assets		<u>102,821</u>	<u>89,625</u>
EQUITY			
Accumulated surplus		13,681	14,793
Asset revaluation reserves	9a	86,279	72,839
Other reserves	9b	2,861	1,993
Total council equity		<u>102,821</u>	<u>89,625</u>
Total equity		<u>102,821</u>	<u>89,625</u>

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
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
2022					
Balance at the end of previous reporting period		14,840	72,839	1,102	88,781
Net surplus / (deficit) for year		844	–	–	844
Total comprehensive income		844	–	–	844
Transfers between reserves		(891)	–	891	–
Balance at the end of period		14,793	72,839	1,993	89,625

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates		6,312	5,761
Statutory charges		171	256
User charges		1,423	1,219
Grants, Subsidies and Contributions (operating purpose)		647	720
Investment receipts		106	10
Reimbursements		107	40
Other receipts		428	603
<u>Payments</u>			
Payments to employees		(2,790)	(2,548)
Payments for materials, contracts and other expenses		(4,148)	(3,293)
Net cash provided by (or used in) operating activities	10b	2,256	2,768
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		135	362
Sale of replaced assets		25	224
Repayments of loans by community groups		3	15
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(694)	(1,068)
Expenditure on new/upgraded assets		(281)	(739)
Net cash provided (or used in) investing activities		(812)	(1,206)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from bonds and deposits		-	1
<u>Payments</u>			
Repayments of loans		-	(12)
Repayment of bonds and deposits		(35)	-
Net cash provided by (or used in) financing activities		(35)	(11)
Net increase (decrease) in cash held		1,409	1,551
plus: cash & cash equivalents at beginning of period		2,445	894
Cash and cash equivalents held at end of period	10a	3,854	2,445
Additional information:			
Total cash, cash equivalents and investments		3,854	2,445

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.4 Estimates and assumptions

COVID-19 had no significant impact on Council operations in 2022/23.

(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.

(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:

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$144,143	\$146,897	- \$2,754
2021/22	\$266,165	\$152,676	+ \$113,489
2022/23	\$263,163	\$162,499	+ \$100,664

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

The Operating Surplus Ratio disclosed in Note 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.

(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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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.

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 0.42% (2022: 3.26%)

Weighted avg. settlement period 1.3 years (2022: 1 year)

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

Council applied for the first time certain new standards and amendments to existing standards, which are effective for annual periods beginning on or after 1 January 2022. Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to Australian Accounting Standards – AASB 2020-3: Annual Improvement 2018-2020 and Other Amendments

Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2020-6: Amendments to Australian Accounting Standards – Classification of Liabilities as Current and Non-Current

AASB 2020-6 defers the effective date for applying the requirements added to AASB 101 in AASB 2020-1 from annual reporting periods beginning on or after 1 January 2022 to annual reporting periods beginning after 1 January 2023, with earlier application permitted.

The adoption of the amendment did not have a material impact on the financial statements.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

Effective for annual report periods beginning on or after 1 January 2023.

AASB 2022-6: Amendments to Australian Accounting Standards – Non current Liabilities with Covenants.

Effective for annual report periods beginning on or after 1 January 2024.

AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback

Effective for annual report periods beginning on or after 1 January 2025.

AASB 2014-10: Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture

Council has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and concluded that they will not have a material impact on the financial statements.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	4,467	4,222
Less: mandatory rebates	(21)	(37)
Less: discretionary rebates, remissions and write-offs	(2)	(8)
Total general rates	4,444	4,177
Other rates (including service charges)		
Landscape levy	250	232
Waste collection	456	438
Community wastewater management systems	1,001	935
Separate and special rates	25	–
Total other rates (including service charges)	1,732	1,605
Other charges		
Penalties for late payment	16	19
Legal and other costs recovered	10	–
Total other charges	26	19
Total rates	6,202	5,801
(b) Statutory charges		
Development Act fees	107	205
Health and septic tank inspection fees	24	22
Animal registration fees and fines	15	15
Parking fines / expiation fees	11	–
Other licences, fees and fines	8	9
Total statutory charges	165	251
(c) User charges		
Cemetery/crematoria fees	7	8
Aged Home Income	49	52
Hall and equipment hire	12	7
Sundry	20	7
Robe Marina	390	332
Childcare Fees	606	512
Garbage Fees	55	41
Caravan Park Fees	164	160
Health Centre Rent	21	20
Boatramp Fees	12	11
Tourism Sales	80	47
Total user charges	1,416	1,197

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	106	9
- Loans to community groups	-	1
<u>Total investment income</u>	<u>106</u>	<u>10</u>
(e) Reimbursements		
Private works	2	4
Income Protection	86	28
Other	19	7
<u>Total reimbursements</u>	<u>107</u>	<u>39</u>
(f) Other income		
Sundry	71	35
Augmentation Fee	172	215
Childcare Sponsor Fee	16	23
<u>Total other income</u>	<u>259</u>	<u>273</u>
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	135	362
Total	<u>135</u>	<u>362</u>
Other grants, subsidies and contributions		
Other grants, subsidies and contributions	11	4
Untied - Financial Assistance Grant	263	266
Roads to Recovery	-	109
Library and communications	17	5
Sundry	18	18
Childcare Grant	307	287
<u>Total other grants, subsidies and contributions</u>	<u>616</u>	<u>689</u>
<u>Total grants, subsidies and contributions</u>	<u>751</u>	<u>1,051</u>
The functions to which these grants relate are shown in Note 11.		
(i) Sources of grants		
Commonwealth Government	518	772
State Government	218	271
Other	15	8
Total	<u>751</u>	<u>1,051</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		2,436	2,088
Employee leave expense		164	97
Superannuation - defined contribution plan contributions	16	230	197
Superannuation - defined benefit plan contributions	16	23	24
Workers' compensation insurance		63	47
Less: capitalised and distributed costs		(81)	(72)
Total operating employee costs		2,835	2,381
Total number of employees (full time equivalent at end of reporting period)		30	28
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		17	16
Bad and doubtful debts		3	6
Elected members' expenses		78	79
Election expenses		33	3
Subtotal - prescribed expenses		131	104
(ii) Other materials, contracts and expenses			
Maintenance		693	711
Legal expenses		117	76
Levies paid to Government - NRM levy		240	230
Levies - other		1	-
Professional services		303	325
Sundry		963	931
Robe Marina		69	94
Fuels & Oils		78	55
Garbage Collection and Disposal		636	606
Childcare Expenses		187	136
Underground Power Expenses		153	-
Subtotal - Other material, contracts and expenses		3,440	3,164
Total materials, contracts and other expenses		3,571	3,268

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	567	362
Infrastructure		
- Stormwater drainage	26	25
- Roads	1,276	1,275
- Bridges	3	3
- Footways	31	29
- Marina Development	200	115
- Common Effluent	496	179
Plant, Machinery & Equipment	226	225
Furniture and fittings	24	15
Library Stock	-	1
Other Community Assets	2	5
Subtotal	2,851	2,234
Total depreciation, amortisation and impairment	2,851	2,234

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	25	224
Less: carrying amount of assets sold	(18)	(119)
Gain (loss) on disposal	7	105
Net gain (loss) on disposal or revaluation of assets	7	105

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	146	202
Deposits at call	3,599	2,243
Sinking Fund	109	–
Total cash and cash equivalent assets	3,854	2,445

(b) Trade and other receivables

Rates - general and other	171	281
Accrued revenues	14	30
Debtors - general	180	103
GST recoupment	81	84
Prepayments	–	1
Loans to community organisations	3	3
Subtotal	449	502
Less: provision for expected credit losses	(21)	(19)
Total trade and other receivables	428	483

(c) Inventories

Stores and materials	15	28
Total inventories	15	28

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	2023	2022
(a) Trade and other receivables		
Receivables		
Loans to community organisations	3	6
Total receivables	3	6
Total financial assets	3	6

(b) Other Non-Current Assets

Capital work in progress	92	118
Intangible Assets	54	–
Total other non-current assets	146	118

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

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

Infrastructure, property, plant and equipment

	Fair Value Level	Asset movements during the reporting period										Carrying amount					
		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 Increments to Equity (ARR) (Note 9)		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
\$ '000																	
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	9,329	1,580	(4,863)	6,046	221	12	(22)	(9,245)	3,754	-	-	-	1,897	1,897	(1,131)	766
Buildings and other structures Infrastructure	3	6,386	519	(3,708)	3,197	19	-	-	(545)	9,281	(1,117)	-	-	24,879	19	(14,063)	10,835
- Stormwater drainage	3	2,262	235	(1,623)	874	-	-	-	(26)	-	-	-	-	2,262	235	(1,649)	848
- Roads	3	74,881	3,469	(35,466)	42,884	-	607	-	(1,276)	-	-	-	-	74,881	3,599	(36,265)	42,215
- Bridges	3	134	-	(29)	105	-	-	-	(3)	-	-	-	-	134	-	(32)	102
- Footways	3	1,010	197	(382)	825	-	-	-	(31)	-	-	-	-	1,010	197	(413)	794
- Marina Development	3	3,804	207	(781)	3,230	-	-	-	(200)	-	1,488	-	-	8,420	-	(3,902)	4,518
- Common Effluent	3	10,059	2,215	(6,181)	6,093	-	13	-	(496)	-	9,315	-	-	23,391	13	(8,479)	14,925
Plant, Machinery & Equipment		-	3,345	(1,852)	1,493	20	53	(18)	(226)	-	-	-	-	3,379	3,379	(2,057)	1,322
Furniture and fittings		-	224	(118)	106	21	35	-	(24)	(1)	-	-	-	278	278	(141)	137
Library Stock		-	243	(243)	-	-	-	-	-	1	-	-	-	244	244	(243)	1
Other Community Assets		-	212	(44)	168	-	-	-	(2)	(36)	-	-	-	176	176	(46)	130
Total infrastructure, property, plant and equipment		133,014	12,692	(55,290)	90,416	281	720	(18)	(2,851)	-	13,440	-	-	160,126	10,283	(68,421)	101,988
Comparatives		133,014	11,484	(53,418)	91,080	630	1,059	(125)	(2,234)	-	-	-	-	133,014	12,692	(55,290)	90,416



Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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.

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

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

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

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

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

In the course of revaluing Building and Structures, the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

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

continued on next page ...

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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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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

continued on next page ...

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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

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 Sprutt 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 2023

Note 8. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	482	–	621	–
Payments received in advance	130	–	257	–
Accrued expenses - employee entitlements	101	–	48	–
Accrued expenses - other	78	–	51	–
Deposits, retentions and bonds	–	–	35	–
Premiums Received in Advance Marina	41	2,380	42	2,419
<u>Total trade and other payables</u>	<u>832</u>	<u>2,380</u>	<u>1,054</u>	<u>2,419</u>
(b) Provisions				
Employee entitlements (including oncosts)	379	22	357	41
<u>Total provisions</u>	<u>379</u>	<u>22</u>	<u>357</u>	<u>41</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

\$ '000	as at 30/06/22				as at 30/06/23	
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance	
(a) Asset revaluation reserve						
Land	21,115	–	–	–	21,115	
Buildings and other structures	5,838	2,637	–	–	8,475	
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	72,839	13,440	–	–	86,279	
Comparatives	72,839	–	–	–	72,839	

\$ '000	as at 30/06/22				as at 30/06/23	
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance	
(b) Other reserves						
CWMS Maintenance Reserve	1,681	821	–	–	2,502	
Contribution Reserve	34	1	–	–	35	
Childcare Reserve	202	46	–	–	248	
Road Safety Group Reserve	1	–	–	–	1	
Open Space Reserve	75	–	–	–	75	
Total other reserves	1,993	868	–	–	2,861	
Comparatives	1,102	926	(35)	–	1,993	

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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(a) Reconciliation of cash

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

Total cash and equivalent assets	5	3,854	2,445
Balances per Statement of Cash Flows		3,854	2,445

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)		(244)	844
Non-cash items in income statements			
Depreciation, amortisation and impairment		2,851	2,234
Grants for capital acquisitions treated as investing activity		(135)	(362)
Net (gain)/loss on disposals		(7)	(105)
		2,465	2,611
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		53	(201)
Change in allowances for under-recovery of receivables		(2)	(6)
Net (increase)/decrease in inventories		13	10
Net (increase)/decrease in other assets		(50)	12
Net increase/(decrease) in trade and other payables		(226)	512
Net increase/(decrease) in unpaid employee benefits		3	(170)
Net cash provided by (or used in) operations		2,256	2,768

(c) Financing arrangements

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

Corporate credit cards	20	15
LGFA cash advance debenture facility	1,950	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 2023

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).															
	2023	2022	2023	2022	EXPENSES	2023	2022	OPERATING SURPLUS (DEFICIT)	2023	2022	GRANTS INCLUDED IN INCOME	2023	2022	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	2023	2022
\$ '000																
Functions/Activities																
Public Order & Safety	30	20	78	121	(48)	(101)	2	5	9							
Health	45	42	160	99	(115)	(57)	—	—	—							
Social Security & Welfare	985	856	938	841	47	15	307	287	514							
Housing & Community Amenities	252	271	1,910	1,382	(1,658)	(1,111)	—	—	6,260							
Protection of the Environment	—	74	88	186	(88)	(112)	—	—	475							
Sports & Recreation	55	33	813	717	(758)	(684)	35	24	26,543							
Mining Manufacturing & Construction	107	205	214	231	(107)	(26)	—	—	—							
Transport & Communication	78	291	1,928	1,786	(1,850)	(1,495)	54	279	44,804							
Economic Affairs	635	542	709	620	(74)	(78)	—	—	8,647							
Other Purposes NEC	99	35	256	71	(157)	(36)	6	3	1,737							
Administration	6,586	5,891	2,084	1,829	4,502	4,062	212	96	3,736							
Total Functions/Activities	8,872	8,260	9,178	7,883	(306)	377	616	689	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.



Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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 Amenities

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

Protection of the Environment

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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 1.55% and 4.30% (2022: 0.30% and 1.05%).

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 0.48% per month (2022: 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).

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 and conditions:

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

Carrying amount:

Approximates fair value.

Liabilities - creditors and accruals

Accounting policy:

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12. Financial instruments (continued)

Terms and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - interest bearing borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable by 2 instalments per year in December and June; interest is charged at fixed rates of 5.05% (2022: 5.05%).

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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					
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
2022					
Financial assets					
Cash and cash equivalents	2,445	–	–	2,445	2,445
Receivables	501	6	–	507	489
Total financial assets	2,946	6	–	2,952	2,934
Financial liabilities					
Payables	707	–	–	707	707
Total financial liabilities	707	–	–	707	707
Total financial assets and liabilities	3,653	6	–	3,659	3,641

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	5.05%	–	5.05%	–
		–		–

Net fair value

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial instruments (continued)

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 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 Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Expected credit losses (ECL)

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

\$ '000	ECL Rate	Gross carrying amount	Expected Loss
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
2022			
Current (not past due)	0.0%	80	–
Past due 1-30 days	20.0%	5	1
Past due 31-60 days	100.0%	2	2
Past due 61 days +	100.0%	16	16
		103	19
\$ '000		2023	2022
As at 1 July		19	13
Provisions		5	12
Less reversals		(3)	(6)
As at 30 June		21	19

Note 13. Capital expenditure and investment property commitments

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13. Capital expenditure and investment property commitments (continued)

\$ '000	2023	2022
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Infrastructure	176	145
Other	–	11
Community waste water management scheme	–	15
	176	171
These expenditures are payable:		
Not later than one year	176	171
	176	171

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Financial indicators

	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating surplus			
Total operating income	(4.4)%	4.6%	(3.1)%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	(8)%	11%	30%
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus			
Total operating income	(4.8)%	3.9%	(4.2)%
Adjustments to Ratios			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	(6)%	13%	31%
3. Asset Renewal Funding Ratio			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	33%	32%	51%
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. The optimal level planned refers to the Council's Asset Management Plan (AMP) which forecasts the activities/projects that need to be undertaken in order to maintain the Council's assets.			
The ideal ratio is 100%, where Council is spending the amount required each year to renew and replace existing assets so they continue to operate optimally to meet the organisations objectives.			

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 15. Uniform presentation of finances

\$ '000	2023	2022
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.		
<u>Income</u>		
Rates	6,202	5,801
Statutory charges	165	251
User charges	1,416	1,197
Grants, subsidies and contributions - operating	616	689
Investment income	106	10
Reimbursements	107	39
Other income	259	273
Total Income	8,871	8,260
<u>Expenses</u>		
Employee costs	2,835	2,381
Materials, contracts and other expenses	3,571	3,268
Depreciation, amortisation and impairment	2,851	2,234
Total Expenses	9,257	7,883
Operating surplus / (deficit)	(386)	377
Adjusted Operating surplus / (deficit)	(386)	377
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(439)	(1,068)
Add back depreciation, amortisation and impairment	2,851	2,234
Add back proceeds from sale of replaced assets	25	224
	2,437	1,390
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(562)	(739)
Add back amounts received specifically for new and upgraded assets	135	362
	(427)	(377)
Annual net impact to financing activities (surplus/(deficit))	1,624	1,390

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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 (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

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

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

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

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

Contributions to other superannuation schemes

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

Note 17. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 18. 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, XX persons were paid the following total compensation.

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	915	777
Termination benefits	133	–
Total	1,048	777

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:

Rentals for Council property	6	–
Total	6	–

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

An Elected Member was a member of the Robe Mountain Bike Association, another Elected Members was a member of the Robe RSL, another Elected Member was a member of the Robe RSL and Robe Country Arts Presenters, and finally another Elected Member was a member of the Robe Sports and Recreation Association. 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 Robe Mountain Bike Association, Robe RSL, Robe Country Arts Presenters and Robe Sports and Recreation Association.

Key Management Personnel ('KMP') and relatives of KMP own retail businesses from which various supplies and services were purchased as required either for cash or on a 30-day account. The partner of a KMP has a family business that provides earthmoving works to Council. Total purchases amounted to \$149,798 during the year. 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. A KMP lived in a property owned by Council and receipted a total of \$5,783.91 to the District Council of Robe.



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 2023, 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 2023, 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

28/11/2023



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 2022 to 30 June 2023 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 2022 to 30 June 2023.

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 2022 to 30 June 2023. 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.

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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 2022 to 30 June 2023. 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

28/11/2023

General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Robe for the year ended 30 June 2023, 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*.



Davine Kovitser
[General Manager]
Chief Executive Officer (Acting)
23/11/23



Deane Wankivell
[Presiding Member Audit Committee]
Presiding Member, Audit Committee
28/11/23.

General Purpose Financial Statements

for the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of District Council of Robe for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, 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: 09 November 2023

Appendix



LCLGA ANNUAL REPORT 2022/23

Council is a member of the Limestone Coast Local Government Association (LCLGA).

LCLGA is a regional subsidiary representing its Constituent Councils and is established pursuant to Sec 43 of the Local Government Act 1999 by its Constituent Councils.

LCLGA's Goal:

To represent and serve our Constituent Councils and to advance the Limestone Coast communities through advocacy, facilitation and innovation.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2022-23

Beachport Conservation Park | Mills Media Productions



Following the outcome of the Local Government Elections held in November 2022, I was appointed Interim President of the Limestone Coast Local Government Association (LCLGA).

Mayor Erika Vickery OAM, had been President of the Association for 8 years and on behalf of the Board, I thank her for her commitment to that role and the leadership that she provided. Erika gave her time selflessly to Local Government for over two decades and we thank her for her valuable contribution to the sector.

I would also like to acknowledge the contributions of Mayor Nunan, Mayor Rasheed, Mayor Excell and Mayor Sage as Board Members of the LCLGA from 2018 to 2022.

Following the Local Government Elections in November 2022 we welcomed five new Members being Mayor Kylie Boston, Mayor Liz Goosens, Mayor Lisa Ruffell, Mayor Patrick Ross, and Mayor Jeff Pope, who together with Mayor Des Noll and I comprise the Board of the Limestone Coast Local Government Association.

In February 2023 I was elected to the position of President with Mayor Des Noll OAM elected as Vice President.

Following our strategic planning workshop in March, key focus areas were waste management, housing with associated infrastructure issues such as water and power, coastal management including a regional coastal plan, roads and infrastructure, including Green Triangle Freight Action Plan, mobile blackspots and digital connectivity, regional growth, including visitor economy and sport.

Work continued on the reset of the Regional Economic Growth Strategy in conjunction with RDA Limestone Coast.

The LCLGA in partnership with the Office for Recreation, Sport and Racing have developed the Connected and Active Communities Project which will invest in initiatives that build on existing community assets to increase connections and activity for everyone.

During the past year the LCLGA has continued to work collaboratively towards our purpose to "collectively build stronger communities" and maintaining strong relationships with other stakeholders, being the South Australian Tourism Commission, Office for Recreation Sport and Racing, Regional Development Australia Limestone Coast, Local Government Association of South Australia, South Australian Government Departments and Agencies, the University of South Australia, the Australian

Federal Government and our member Councils. We appreciate your continued support.

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.

In June, the Executive Officer, Tony Wright, resigned to take on another role in our community and on behalf of the Board I wish to thank Tony for his contribution to the LCLGA over the past four years.

On behalf of the Board I thank the wonderful staff of the LCLGA, who work tirelessly for the Association and I also acknowledge the role Mr. Colin Byles, Interim EO, has played in stepping in whilst we recruit for the Executive Officer position.

I also acknowledge and thank my fellow Mayors, Elected Members and Chief Executive Officers for their support of the LCLGA so that we maintain the Limestone Coast as an outstanding region for liveability and economic sustainability.

On behalf of the Limestone Coast Local Government Association, I am pleased to present the 2022/23 Annual Report which includes an overview of the value we have delivered to our members and community during this period.

Mayor Lynette Martin (OAM)

President LCLGA



This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2022 to 30th June 2023 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:

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

Under its Charter, LCLGA's objectives are to:

- › Work in Association with both the Local Government Association of South Australia (LGASA) and the Australian Local Government Association.
- › 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 Commonwealth Government and instrumentalities on regional basis for the general enhancement of the region.

THE LCLGA BOARD



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 (Prior to November 2022 South Australian Local Government Elections)

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Christian Greco
District Council of Grant	Mayor Richard Sage	Cr Gillian Clayfield
Wattle Range Council	Mayor Des Noll	Deputy Mayor Moira Neagle Cr Dale Price
District Council of Robe	Mayor Alison Nunan	Cr David Laurie
Kingston District Council	Mayor Kay Rasheed	Cr Jodie Gluyas Cr Chris England
Naracoorte Lucindale Council	Mayor Erika Vickery (OAM)	Cr Scott McLachlan Cr Craig McGuire
Tatiara District Council	Mayor Graham Excell	Cr Robert Mock

LCLGA Board Members (Post November 2022 South Australian Local Government Elections)

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Ben Hood
District Council of Grant	Mayor Kylie Boston	Deputy Mayor Megan Dukalskis
Wattle Range Council	Mayor Des Noll	Deputy Mayor Peter Dunnicliff (1st) Cr Moira Neagle (2nd)
District Council of Robe	Mayor Lisa Ruffell	
Kingston District Council	Mayor Jeff Pope	
Naracoorte Lucindale Council	Mayor Partick Ross	Deputy Mayor Monique Crossling
Tatiara District Council	Mayor Liz Goossens	Deputy Mayor Miles Hannerman

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2022-2023. Meetings are hosted by Constituent Councils on a rotational basis.

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 2023, Mayor Lynette Martin was elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Des Noll was elected as LCLGA Vice President.

During 2022-2023, the Executive Officer role was filled by Tony Wright up to the 16th of June 2023. Colin Byles was appointed LCLGA Interim Executive Officer upon Tony Wright's resignation.

Dean Newbery and Partners are the appointed Auditor.

LCLGA Staff

Staff Member	Position
Tony Wright	To 16th June 2023 Executive Officer
Colin Byles	From 16th June 2023 Interim Executive Officer
Tony Elletson	STARCLUB Field Officer Limestone Coast Regional Sporting Academy Coordinator
Kate Napper	From 17th January 2023 Destination Development Manager
Tamara North	From 7th September 2023 To 12th January 2023 Interim Destination Development Manager
Emma Herring	From 19th December 2022 Destination Development Coordinator
Paul Manfrin	Corporate Services Officer

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 (Prior to November 2022 South Australian Local Government Elections)

Council	LCLGA Representative
LGA Board	Mayor Erika Vickery Mayor Richard Sage (Proxy)
SAROC	Mayor Erika Vickery Mayor Richard Sage (Proxy)

Representatives (Post to November 2022 South Australian Local Government Elections)

Council	LCLGA Representative
LGA Board	Mayor Lynette Martin Mayor Des Noll (Proxy)
SAROC	Mayor Lynette Martin Mayor Des Noll (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.



Fringe Festival | City of Mount Gambier

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 2022-2023.

(The current appointments are listed, as of June 30, 2023)

LCLGA Roads and Transport Management Group

Representatives as of June 30, 2023

Current Appointment		Council
Mr Aaron Hillier		Tatiara District Council
Mr Abdulah Muhmud		City of Mount Gambier
Mr Daniel Willsmore		Naracoorte Lucindale Council
Mr Dave Worthley		Kingston District Council
Mr Peter Halton		Wattle Range Council
Mr Adrian Schutz		District Council of Grant
Mr Robert Moir		Robe District Council
Mr Tony Wright	To 16th June 2023	LCLGA
Mr Colin Byles	From 16th June 2023	

LCLGA Regional Waste Management Steering committee

Representatives as of June 30, 2023

Current Appointment		Council
Mr Peter Halton (Chair)		Wattle Range Council
Mr Daniel Willsmore		Naracoorte Lucindale Council
Mr Dave Worthley		Kingston District Council
Ms Barbara Cernovskis		City of Mount Gambier
Mr Aaron Price		District Council of Grant
Mr Rob Moir		Robe District Council
Mr Aaron Hillier		Tatiara District Council
Mr Tony Wright	To 16th June 2023	LCLGA
Mr Colin Byles	From 16th June 2023	

Tourism Management Group

Representatives as of June 30, 2023

Current Appointment		Council
Ms Nat Traeger (Proxy)		Kingston District Council
Ms Caroline Hill		Wattle Range Council
Ms Biddie Shearing		City of Mount Gambier
Ms Kelly Hutchinson		Tatiara District Council
Ms Rebecca Perkin		District Council of Grant
Ms Josie Collins		Naracoorte Lucindale Council
Ms Camille Lehmann		District Council of Robe
Ms Kate Napper	..	LCLGA
Ms Emma Herring	..	
Mr Tony Wright	To June 16, 2023	
Mr Colin Byles	From June 16, 2023	

LCLGA Audit & Risk Committee

Representatives prior to November 2022

Current Appointment		Council
Mayor Erika Vickery (Chair)		Naracoorte Lucindale Council
Mayor Richard Sage		District Council of Grant
Mr James Holyman		District Council of Robe
Mr Paul Duka		Wattle Range Council
Mr Tony Wright		LCLGA

Representatives after November 2022

Current Appointment		Council
Mayor Lynette Martin (Chair)		City of Mount Gambier
Mayor Des Noll		Wattle Range council
Ms Sarah Philpott		City of Mount Gambier
Mr Paul Duka		Wattle Range Council
Mr Tony Wright	To June 16, 2023	LCLGA
Mr Colin Byles	From June 16, 2023	

LCLGA Executive Officer Renumeration Committee

Representatives as of March 2023

Current Appointment	Council
Mayor Lynette Martin	City of Mount Gambier
Mayor Des Noll	Wattle Range Council
Ms Sarah Philpott	City of Mount Gambier

Association Representation - Outside Organisations

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

During 2022-2023, LCLGA made or continued the following appointments to other organisations.

Green Triangle Freight Action Plan

Representatives after March 2023

Current Appointment	Council
Mayor Des Noll	Wattle Range Council
Mr Tony Wright	LCLGA
Mr Colin Byles	LCLGA

Southern Border Fire Coordination

Representatives after March 2023

Current Appointment	Council
Mr Ben Gower	Wattle Range Council

AC.Care

Representatives after March 2023

Current Appointment	Council
Mr Tony Wright	LCLGA

STRATEGIC OVERVIEW



The 2022-23 year was a year of stabilisation with a number of staff moving on and new staff coming on board in a number of different programs.

This led to a number of programs not being implemented/recommended till the second half of the year. There was an interval between when staff left and when new staff commenced.

The major projects of the Regional Growth Strategy and the Material Recovery Facility have progressed but still need a lot of work on the two projects to come to an outcome.

A Tender Brief for the Regional Growth Strategy has been developed and will be sent out in the new financial year.

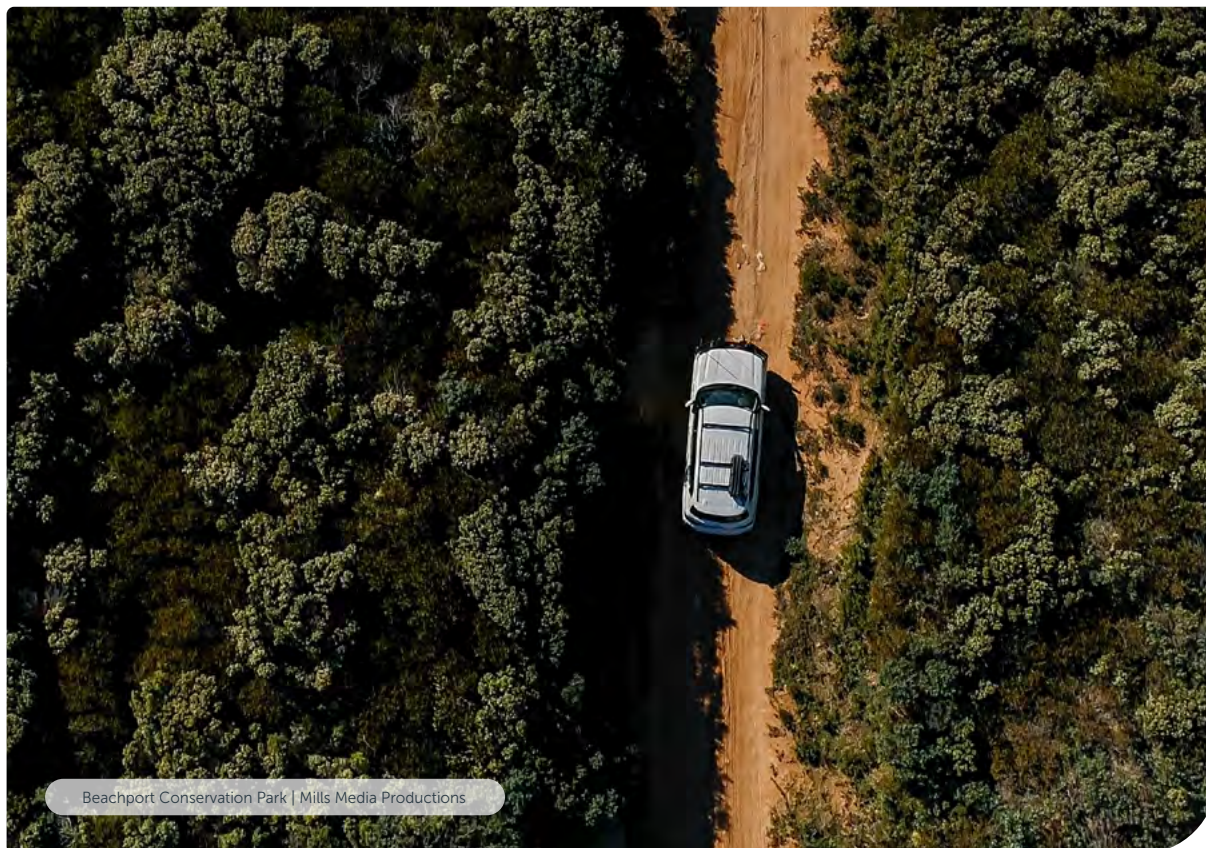
The Material Recovery Facility (MRF) project has had the first report delivered on the Risk Analysis Governance Model and now is being considered by the Council Chief Executive Officers.

The Destination Development Marketing Strategy is currently being implemented with a new Manager commencing in January 2023 after a period without a manager driving the strategy. The initial timeframe for the project was delayed for two years due to COVID.

A Strategic Plan Review reset workshop was carried out in March 2023 to review the current Strategic Plan. This was suggested as there were five new Mayors in the region after the November 2022 Council elections who wanted to engage in a new plan for the future if required.

As two Councils (Robe and Kingston) had to have supplementary elections for a Mayor and then unable to attend the workshop it was decided to move the review of the Strategic Plan to March 2024.

An Advocacy Agenda has been developed and has been used throughout the year to advocate with various Ministers, around the issues on the Advocacy Agenda.



Limestone Coast Regional Vocational Training

Access to post-school education is a critical resource in any community, especially in regional Australia, as we seek to build our economic capacity and provide genuine career paths for our youth who may wish to pursue careers in their home region.

The following issues have been identified and include: vocational training becoming increasingly more centralised and remote from the regions, a lack of local decision making in TafeSA on courses, alignment with needs and resource investment, the provision of vocational training does not seem to have a cogent strategy for our region and there seem to be a high reliance on the market to sort out the provision of services rather than a planned approach based on need and future requirements.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Develop a Vocational Training Strategy for each region. > Appoint a local, regional TafeSA Board, (similar to Landscape SA) made up of industry and regional representatives to ensure TafeSA's training reflects regional priorities. > Enable portability of TafeSA funds across state borders so students can easily cross the border for Tafe / vocational training. > Improve funding or more efficiently allocate funding for required vocational training 	<ul style="list-style-type: none"> > Minister Education > Member Mount Gambier > Member MacKillop > TafeSA Board > Regional employers – especially group training providers > Regional educators 	<ul style="list-style-type: none"> > Engage with SAROC to highlight regional vocational training as a priority and to influence and support their advocacy strategy – including Minister engagement > Brief and engage with local MPs, opposition and even cross border MP's in Western Victoria > Engage with Group Training Providers to ensure there is a strong evidence base for the advocacy
<p><i>* We note that SAROC has now picked up advocacy for Regional Vocational Education and to support the role of TafeSA in regional communities.</i></p>		

Sustainable Coastline and Infrastructure

The task of protecting and maintaining the Limestone Coast coastal assets is beyond the funding capacity of Coastal Councils. Recently at an LCLGA Board meeting, when discussing our support for the South Australian Coastal Councils Alliance (SACCA), the Board resolved that coastal and non-coastal Councils in the Limestone Coast would support SACCA, recognising that we all benefited from a healthy and sustainable coastline.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Provide investment in longitudinal studies into coastal environments for better modelling to support decision making. > Resource or reallocate resources to The Coast Protection Board to adequately undertake measurement and modelling to inform risk-based sustainable decisions on coastal strategies. > Increase funding & grant programs to address coastal community assets and infrastructure investment for the Coastal Councils in the Limestone Coast. 	<ul style="list-style-type: none"> > Minister Environment and Water > Coast Protection Board > Department for Environment and Water > South Australian Coastal Alliance (SACCA) 	<ul style="list-style-type: none"> > Auspice SACCA and engage in influencing priorities and directions > Direct communications with the Minister and department on priorities > Develop a Limestone Coast Regional Coastal Priorities Strategy > Brief local members on priorities (Councils reinforced by LCLGA)

Fire Prevention - In particular, funding to clear roadside veg.

Under the Local Government Act 1999, local councils in South Australia are responsible for managing, in an ecologically sustainable manner, many thousands of hectares of native vegetation on roadsides.

However, fire prevention, especially in road reserves, has a lack of clarity of responsibility and whilst planning may seem ok progressing to work has been problematic.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Clarify responsibilities under the Act (not departmental guidelines) for maintaining roadside vegetation on DIT Roads. > Provide sufficient funding and resources to ensure roadside vegetation is managed to reduce risks from wildfire. > Additional support from CFS to work with Councils to identify high-risk assets and preventative strategies, such as participating in controlled burns on agreed Council controlled assets. 	<ul style="list-style-type: none"> > Minister Environment and Water > Minister for Infrastructure and Transport > Zone Emergency Management Committee > Bushfire Management Committee > LGASA > Department Infrastructure and Transport > CFS 	<ul style="list-style-type: none"> > Direct communications with the Minister, CFS and DIT > Brief local members on priorities > Seek support from the Zone Emergency Management Committee > Identify and remove barriers to CFS and Councils collaborating on fire fuel reduction activities

Cross Border Commissioner

Communities have sought such a role for someone to advocate for and assist people living in cross border communities for decades. Mount Gambier MP Troy Bell tabled a motion in parliament over two years ago for the role to be created. This has been an agreed priority for some time for Limestone Coast Councils, and during Covid-19 the flow of information and representation with the SA Government compared to the information and representation from the Vic Border Commissioner has highlighted the need for a SA Cross Border Commissioner.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Establish a Cross Border Commissioner role for South Australia to improve the representation of Cross Board issues with the government and to remove barriers that cause an unnecessary burden. 	<ul style="list-style-type: none"> > Member Mount Gambier > Member MacKillop > Victorian Cross Border MPs > Victoria Cross Border Commissioner > Cross Border Call Out Advocacy Group 	<ul style="list-style-type: none"> > Support Local Members call for a Cross Border Commissioner > Direct communications with the Department of the Premier and Cabinet; and opposition > Brief local members on priorities

Housing For All

One of the biggest challenges facing the Limestone Coast is a lack of social and affordable housing, with each Council facing their challenges for social and/or affordable housing.

The issues are incentives to invest and financing risk, lack of builders and trades, grant and investment funding scale and the outsourcing of social housing is failing to meet demand in regional areas with the housing stock being poor.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Resolve the issues through a coordinated approach from agencies at all levels of government. > Explore tax and other arrangements to de risk private sector investment in regional housing. > Investigate and determine the backlog of maintenance on Housing SA properties and steps required to address the problem. > Support the development of a Regional Housing Strategy. > Support changes in funding models to allow smaller regional projects to access grants and financial support. 	<ul style="list-style-type: none"> > Minister Human Services (State) > Department Infrastructure and Transport > Minister Housing & Minister Homelessness, Social & Community Housing (federal) > Member Mount Gambier > Member MacKillop > Member Barker > Construction Industry (local & state) > Master Builders SA 	<ul style="list-style-type: none"> > Recognising that a lot of good work has already been done by our members and it is now also elevated at SAROC. Our role, therefore, is one of reinforcing and supporting and not seeking to undermine or reset the work already being done. > Direct communications with the relevant Minister and Departments – as agreed with members > Brief local members on priorities (Councils reinforced by LCLGA) > Support LGASA in the development of a Regional Housing Policy and their advocacy > Seek more flexibility when we identify more restrictions for regional initiatives/ investments

An effective Green Triangle Freight Action Plan

The Green Triangle Freight Action Plan is a Victorian and SA State Government Plan. The purpose of the Plan is to develop a transport infrastructure investment and regulatory framework to address the growing freight requirements of the region. Victoria has dominated the governance and process and consequently gained the lion's share of the benefits from the funding from the Plan.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Lead the review of the GTFAP to ensure effective and clear governance responsibilities, creating a clear term of reference and balanced outcomes. 	<ul style="list-style-type: none"> > Minister for Infrastructure and Transport > Green Triangle Freight Action Group > Department Industry and Transport > Victorian Government > Victorian Local Government areas > National Heavy Vehicle Regulator > Green Triangle Forest Industries Hub > Local industries that rely on cross border freight 	<ul style="list-style-type: none"> > Direct communications with the Minister and DiT > Brief local members on priorities (Councils reinforced by LCLGA) > Work with DiT to improve the governance and operations of the Green Triangle Freight Action Plan > Engage with Western Victorian Councils to ensure a balanced outcome is achieved.

Priority Roads Funding

A recent review of the Limestone Coast Roads Database has identified over \$27 million in priority road work upgrades over the next five years. However, we expect that based on historical funding, the Limestone Coast Region will be around \$10m short of the needed funding to upgrade our priority roads based on the recently updated Limestone Coast Road Transport Plan.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> › Improve and increase Federal and State government funding for priority regional roads based on regional priorities › Review the changes to the SLRP process to ensure individual projects are linked to regional road priorities › Improve feedback loops on grant applications for continuous improvement. 	<ul style="list-style-type: none"> › Local Government Transport Advisory Panel › LGA SA › State and Federal Ministers › DiT › Grants Commission 	<ul style="list-style-type: none"> › Direct communications with LGTAP and LGASA › Brief local members on priorities (Councils reinforced by LCLGA)

Water Management Security and Assets

The Limestone Coast region has a network of drainage & bridge systems designed to move surface water from the land to enhance agricultural productivity. The drainage scheme, which commenced in the mid-1800's, has seen the installation of over 800 bridges and culverts across the Limestone Coast.

This infrastructure, which is valued at more than \$200 million, is currently not being renewed or maintained adequately.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> › Commit to maintenance and upgrade of bridge & drainage infrastructure 	<ul style="list-style-type: none"> › Minister for Infrastructure and Transport › Minister Environment and Water › Minister Primary Industries and Regional Development › Department for Environment and Water › South East Water Conversation and Drainage Board › Department Primary Industries and Regions 	<ul style="list-style-type: none"> › See if this is a state issue via the Regional LGA's › Direct communications with Ministers › Brief local members on priorities (Councils reinforced by LCLGA) › Seek a briefing from the South East Water Drainage Board. › Engage with the South East Water Drainage Board on priorities

Building the Region's Economic Capability

The Limestone Coast Regional Growth Strategy highlights that a well-coordinated, collaborative, and strategically focused effort can set the Limestone Coast region on the path to deliver a 20 per cent lift in economic performance, adding \$700 million in growth annually and more than 5,700 new jobs by 2026.

The Strategy highlights six priority areas:

1. Invigorate the working-age population
2. Building on the region's competitive advantage in agribusiness
3. Capturing employment opportunities in growing sectors like healthcare and social assistance
4. Supporting the development of a vibrant business ecosystem

5. Region-wide collaboration to develop a more coordinated tourism market
6. Securing investment to deliver regional infrastructure priorities enabling growth.

The Limestone Coast is seen as being remote from Adelaide and Melbourne. Other areas of the state, with less opportunity for growth, are attracting funding to support flagging economies.

The opportunity for accelerated growth and increased contribution to the states GDP in the Limestone Coast is largely ignored by State and Federal Government. We routinely receive less per capita funding than other parts of the state.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Provide a more balanced allocation of state funding to the Limestone Coast and a recognition of the significant untapped opportunity the region represents to the state. > Encourage government (State and Federal) to support projects in safe seats. 	<ul style="list-style-type: none"> > Minister for Primary Industries and Regional Development > Department Treasury & Finance > Member Mount Gambier > Member MacKillop > Member Barker > Regional Development Limestone Coast 	<ul style="list-style-type: none"> > Facilitate the refreshment of the economic growth strategy with a wide community and business engagement strategy. > Engage with local members and provide evidence of the growth opportunities. > Run economic growth forums for the region > Highlight the disadvantage of having safe conservative seats

Mobile Phone Blackspot and Internet Connectivity

Mobile Phone Blackspots currently exist along several main freight and commuter corridors in the Limestone Coast. Lack of adequate mobile phone coverage & internet connectivity leaves drivers and farmers at risk, communities & businesses without connection and tourism opportunities missed.

We note that SAROC has now picked up advocacy for Mobile Phone Blackspot funding.

The LCLGA seek Government commitment to:	Stakeholders	Approach
<ul style="list-style-type: none"> > Ensure all Limestone Coast routes and communities are up to modern standards from Limestone Coast residents, transport providers and tourists > Provide significant investment in partnership with the federal government to identify black spots and ensure priority coverage 	<ul style="list-style-type: none"> > Member Barker > Minister Communications, Urban Infrastructure, Cities and the Arts > Minister for Infrastructure and Transport (state) > Member Mount Gambier > Member MacKillop 	<ul style="list-style-type: none"> > Engage with SAROC to highlight mobile phone blackspot & internet connectivity as a priority > Brief and engage with local MPs to obtain support > Explore the possibility of a Regional Priority Plan

DESTINATION DEVELOPMENT PROGRAM



Blue Lake Warwar | As We Wander

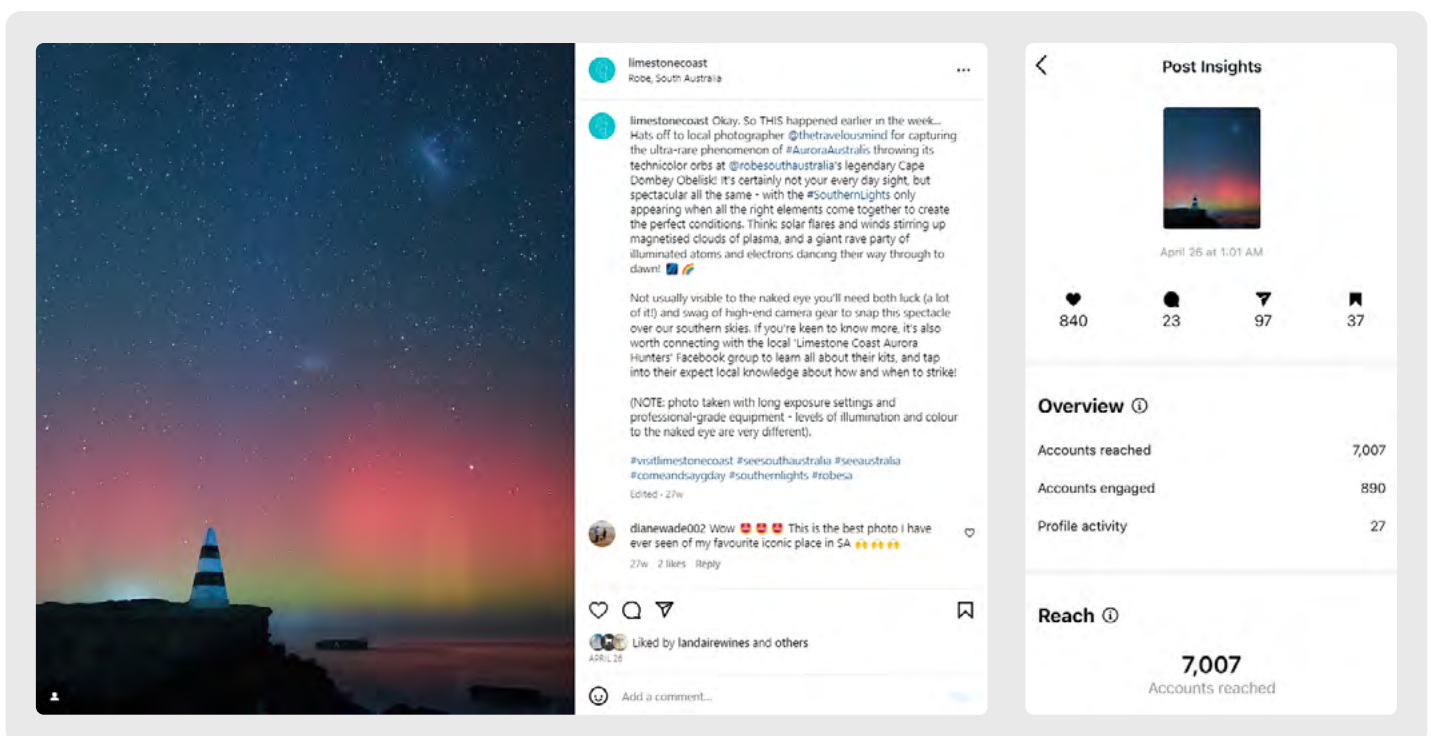
Limestone Coast regional tourism activities are focused on the strategic priorities outlined in the Limestone Coast Destination Development Strategy 2020-2025 and include Marketing, Visitor Servicing, Events, Experience Development, Governance and Collaboration, Industry Capability and Promote the Value of Tourism.

The Limestone Coast Local Government Association (LCLGA) continues to champion the Destination Development Program despite setbacks from staff changeover and the lasting impacts of COVID-19 interruptions on the tourism sector. The need to pivot from the approved strategy has meant that the timings listed against the 149 actions are no longer current. As a result, the strategy continues to be reviewed and adapted to suit the new state of play.

With a new Destination Development Manager appointed in January 2023 (following a brief hiatus) alongside a new Destination Development Coordinator (started December 2022), the priority was to re-engage with industry and reinforce tourism best practices as the sector emerged post COVID-19 and international borders reopened.

Progress has been made across many areas in the strategy, including developing industry capability, connecting the local industry, and marketing, bolstered by additional funds from the South Australian Tourism Commission to allow for increased activity.

The LCLGA invested in digital storytelling to promote the Region to high-value target markets, which proved to be highly effective as social media reach across Instagram and Facebook achieved over 1,000,000 million engagements, and the destination website (visitlimestonecoast.com.au) saw over 43,000 unique visitors to the site and 82,000+ page views.



A top performing Instagram post on @limestonecoast social media channel with total reach of 7,007 people.



Billboard in Coleraine, Victoria promotes Limestone Coast region



Limestone Coast in the spotlight at SA Caravan & Camping show



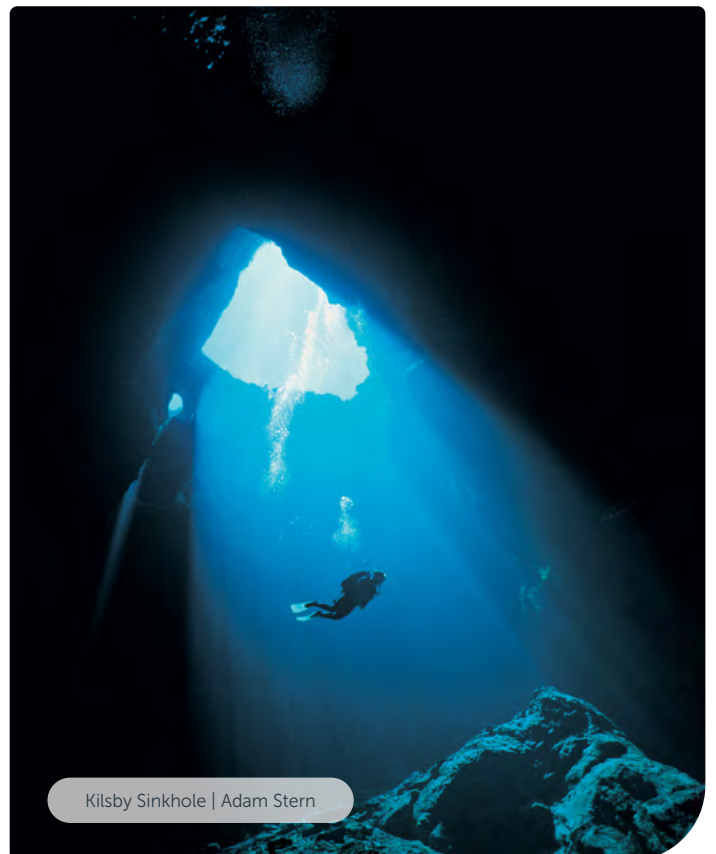
Destination Development Manager represents Limestone Coast at Australian Tourism Exchange

Investment in seasonal marketing activities also helped position the Region in front of prospective interstate visitors with print and digital media collaborations chosen to complement our digital storytelling efforts.

A focus on local industry collaboration saw two industry events held in collaboration with the South Australian Tourism Commission, providing a chance for operators to meet the new Destination Development team.

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. Participating in Australia's premier tourism trade event, the Australian Tourism Exchange saw the Limestone Coast positioned in front of 30 international markets, with pitch appointments held with 65 buyers to drive visitation to the Region.

A cross-border collaboration with West Wimmera Council, Southern Grampians Council and Great Ocean Road Regional Tourism saw the Limestone Coast promoted at the SA Caravan & Camping Show as part of a Melbourne to Adelaide Touring Route stand.



Kilsby Sinkhole | Adam Stern

Program Engagement


Digital Storytelling

visitlimestonecoast.com.au

82,500+
Page views

44,000
Unique visitors

377 LEADS
to Limestone Coast businesses
via Australian Tourism Data Warehouse



Destination Website

5 NEW BLOGS
published

6 CONSUMER DIRECT E-NEWSLETTERS
to potential visitors

@limestonecoast


453 posts shared

1.1 MILLION+ SOCIAL MEDIA REACH
(ORGANIC)

#visitlimestonecoast 6,639 X

Local hashtag engagement

AMPLIFIED TO A FURTHER 8 MILLION+



Seasonal Marketing

LARGE FORMAT BILLBOARDS
Coleraine & Nhill, Vic

114k cars
138K
potential visitors

Regional Express Airlines collaboration

REACH 330K PASSENGERS + 105K ONLINE

50,000+ READERSHIP

Official Limestone Coast Visitor Guide

50,000 CIRCULATION
across metro Adelaide and greater SA

Truly Aus Inflight Magazine Editorial Dec-Jan Edition

Caravanning Australia collaboration

Caravanning Australia Magazine Advertorial Autumn 2023 Edition

Industry Collaboration

Tourism Industry Facebook Group

580+ MEMBERS
Representing approx. 80% operators in region

LCLGA sharing 3-5 updates per week

QUARTERLY WORKING GROUP MEETINGS with Councils

SA Caravan & Camping Show
Adelaide

22,800+ ATTENDEES
cross-border collaboration promoting Adel to Melb touring route itineraries

2 Limestone Coast Industry Networking Events hosted
Robe & Mount Gambier

112 TOURISM OPERATORS ATTENDED

ATDW PROFILE GROWTH
60 new Limestone Coast listings on Australian Tourism Data Warehouse
Feb-June 2023

Australian Tourism Exchange
Gold Coast

65 INTERNATIONAL BUYER APPOINTMENTS
from key markets including India, Asia, Europe & US



LIMESTONE
COAST SPORTING
PROGRAMS

Academy athlete Jessica Holman. Jessica is the Number 1 ranked Junior Disc Golfer in Australia.

Connected and Active Communities Project

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 will identify 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 will connect and leverage traditional and non-traditional networks to bring communities together and positively impact physical activity participation rates through locally tailored solutions.

The CAC Project will ultimately invest in initiatives that build on existing community assets to increase connections and activity for everyone.

The LCLGA is extremely pleased to be one of only 2 organisations statewide the ORSR has chosen to partner with to initially deliver the CAC Program.



Football match between Kongorong and Port McDonnell

Limestone Coast Regional Sporting Academy (LCRSA)

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

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 sixth year of the LCRSA was launched in October 2022. We were pleased to welcome back Hockey SA, Tennis SA, SASI Cycling, Swimming SA, Mount Gambier Pioneers, SA Country Basketball and Athletics SA as official partners of the Academy, and were able to offer skill-based sessions for athletes in these sports and coaching development for local coaches as well. We also continued to offer a Lonestar program for athletes from any sporting background.

We inducted 88 athletes into the Academy for the 2022/23 iteration.



Academy athletes at an Academy Injury Prevention Education session with presenter and physiotherapist Angela Willsmore

These athletes are provided with a 12-month Gym membership, a 12-month Elite Athlete Strength and Conditioning Program (2 sessions a week at the gym and an at home program), Coaching, Educational Sessions (Sports Psychology, Media Training, Coping with Pressure, Sporting Routines and Sports Nutrition), and High level testing at the University of SA's High Performance Centre in Adelaide.

We are also able to live stream our Education sessions to athletes across the region who are unable to attend due to travel.

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

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



Academy Athlete Chloe Peacock at the National Schools Netball Championships in Perth. Chloe is seen here accepting her award for being selected in the National Schools Team

The LCRSA has four main objectives

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

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

The LCRSA athletes have done the Academy and our region extremely proud, competing at State and National levels in the past year. We have had an Athlete selected in the Netball All Australian Squad in the U/15's.

Our cycling athletes continue to go from strength to strength, with 2 winning National Championship Gold, whilst we had 4 athletes represent the State at the National titles, 3 of these athletes had never before been on a track bike before we identified them in our programs talent ID testing.

We look forward to adding 5 new females into our cycling program with a specific Female focus program being adopted this year to attempt to raise the profile of the sport amongst female athletes.

Our Tennis athletes had the amazing opportunity to spend some time in Adelaide at the newly renovated Memorial Drive. The athletes were coached by Tennis Australia coaches, including Sandon Stolle winner of 2 Grand Slam doubles titles.

Our Basketball program again produced multiple state representatives and 4 of these athletes were part of the National Identification Squad.

Once again our Hockey program supplied multiple State Team members at various age levels and our Swimming program had 2 athletes swim National Championship qualifying times.

We also support the Number 1 ranked junior Disc Golfer in the Country. There are plenty more success stories that can be seen on our Facebook page; <https://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.



Academy Athletes and National Track Cycling Champions Kai Arbery and Niel Van NieKirk show off their new National Champion Coloured Uniform with Academy Cycling Coach Robert Mann

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2023



**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2023**

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 2023 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.


Colin Byles
ACTING EXECUTIVE OFFICER


Mayor Lynette Martin
President

Date: 19/10/23

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Local Government Council Contributions	2	872,812	807,383
Other Contributions	2	40,000	42,783
Other Income	2	70,477	42,127
Project Income	2	378,478	496,035
Total Income		<u>1,361,767</u>	<u>1,388,328</u>
EXPENSES			
Operating Expenses	3	222,086	212,600
Employee Costs	3	504,459	667,725
Project Expenditure	3	698,544	606,471
Total Expenses		<u>1,425,088</u>	<u>1,486,795</u>
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(63,321)	(98,467)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(63,321)</u>	<u>(98,467)</u>

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION
as at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	779,029	648,360
Trade and Other Receivables	4	<u>11,329</u>	<u>66,147</u>
Total Assets		<u>790,358</u>	<u>714,507</u>
 LIABILITIES			
Current Liabilities			
Trade & other payables	5	42,461	87,723
Provisions	5	44,775	89,972
Other Liabilities	5	<u>392,569</u>	<u>160,859</u>
Total Current Liabilities		<u>479,805</u>	<u>338,553</u>
 Non-current Liabilities			
Provisions	5	<u>658</u>	<u>2,737</u>
Total Non-current Liabilities		<u>658</u>	<u>2,737</u>
Total Liabilities		<u>480,463</u>	<u>341,290</u>
NET ASSETS		<u>309,895</u>	<u>373,217</u>
 EQUITY			
Accumulated Surplus		<u>309,895</u>	<u>373,217</u>
TOTAL EQUITY		<u>309,895</u>	<u>373,217</u>

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2023

	Notes	Accumulated Surplus \$	TOTAL EQUITY \$
2023			
Balance at end of previous reporting period		<u>373,217</u>	<u>373,217</u>
Net Surplus / (Deficit) for Year		(63,321)	(63,321)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		309,895	309,895
2022			
Balance at end of previous reporting period		471,684	471,684
Net Surplus / (Deficit) for Year		(98,467)	(98,467)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		<u>373,217</u>	<u>373,217</u>

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 2023

		2023		2022
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$		\$
Receipts from Members		872,812		774,281
Other Receipts		523,958		645,966
Payments		<u>(1,266,101)</u>		<u>(1,543,464)</u>
Net Cash provided by (or used in) Operating Activities	6	130,669		(123,217)
 CASH FLOWS FROM INVESTING ACTIVITIES		<hr/>		<hr/>
Net Cash provided by (or used in) Investing Activities		-		-
 CASH FLOWS FROM FINANCING ACTIVITIES		<hr/>		<hr/>
Net Cash provided by (or used in) Financing Activities		-		-
 Net Increase (Decrease) in cash held		<hr/>		<hr/>
		130,669		(123,217)
 Cash & cash equivalents at beginning of period		<hr/>		<hr/>
Cash & cash equivalents at end of period	4	779,029		648,360

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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 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 2023

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	4.05% (2022 3.56%)
Weighted average settlement period	1 year (2022, 1 year)

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

7 GST Implications

In accordance with 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.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

	2023	2022
Notes	\$	\$
NOTE 2: INCOME		
Local Government Council Contributions		
City of Mount Gambier	236,678	221,489
District Council of Grant	108,865	96,987
Wattle Range Council	180,995	168,021
Naracoorte Lucindale Council	124,312	122,501
District Council of Robe	62,370	53,157
Tatiara District Council	99,635	94,668
Kingston District Council	59,957	50,560
Total	872,812	807,383
Other Contributions		
LGA SA	40,000	42,783
Total	40,000	42,783
Other Income		
Interest	24,094	773
Sponsorship	-	2,317
Participant Contribution	25,019	19,563
Other	21,364	19,474
Total	70,477	42,127
Project Income		
Tourism (Includes SA Tourism Commission payments)	95,925	80,927
Leadership Program	-	-
Sports Academy & Star Club (Office of Sport and Rec payments)	128,000	126,000
SA Coastal Councils Alliance	88,546	90,935
Substance Misuse LC	66,006	198,173
Total	378,478	496,035

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		3,763	3,543
Accounting Fees		25,500	24,800
Computing and IT		28,759	33,611
Rent		21,224	20,824
Insurance		18,663	14,450
Vehicles		52,737	63,622
Chairperson Allowance		6,860	8,000
Travel, Accomodation and Meals		13,371	10,574
Other		51,209	33,176
Total		222,086	212,600
Employee Costs			
Salaries and Wages		450,543	573,301
Workcover		4,034	5,346
Superannuation		44,332	55,106
Leave Provision Movement		52	28,692
FBT		5,498	5,279
Total		504,459	667,725
<p>(2022 Leave Provision Movement is substantially greater as a result of the recording of Time-Off-In-Lieu and a substantial increase in the present value calculation of LSL as a result 3 employee hitting pro-rata 7 years of service.)</p>			
Project Expenditure			
Tourism		207,854	141,951
Leadership Program		-	25,722
Sports Academy & Star Club		151,064	95,355
SA Coastal Councils Alliance		91,879	85,235
Substance Misuse LC		29,752	73,983
Other		217,995	184,225
Total		698,544	606,471

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		779,029	244,638
Term Deposits		-	403,723
Total		<u>779,029</u>	<u>648,360</u>
Trade and Other Receivables			
Trade Debtors		8,463	46,259
Prepayments		-	19,815
Accrued Interest		2,866	73
Total		<u>11,329</u>	<u>66,147</u>
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		25,842	80,387
Accrued Expenses		14,906	3,393
Other		1,713	3,943
Total		<u>42,461</u>	<u>87,723</u>
Provisions - Current			
Employee Entitlements including On-Costs		44,775	89,972
Total		<u>44,775</u>	<u>89,972</u>
Provisions - Non-Current			
Employee Entitlements including On-Costs		658	2,737
Total		<u>658</u>	<u>2,737</u>
Other Liabilities			
LC Regional Sport Academy		200,000	-
Connected and Active Communities (CAC)		155,000	-
Substance Misuse LC		-	88,563
SA Coastal Councils Alliance		37,569	72,295
Total		<u>392,569</u>	<u>160,859</u>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
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	<u>779,029</u>	<u>648,360</u>
Balances per Cash Flow Statement		<u>779,029</u>	<u>648,360</u>
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		(63,322)	(98,467)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		<u>(47,276)</u>	<u>15,357</u>
		(110,598)	(83,111)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		54,819	18,713
Net increase (decrease) in trade & other payables		(45,262)	33,788
Net increase (decrease) in other liabilities		<u>231,710</u>	<u>(92,608)</u>
Net Cash provided by (or used in) operations		<u>130,669</u>	<u>(123,217)</u>
(c) Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate Credit Cards		11,024	11,057

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

NOTE 7: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning interest rates between 0.10% and 4.30% (2022: 0.05% and 0.1%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the association is not materially exposed to any individual debtor, credit risk exposure</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

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
2022	Due < 1 year	Due > 1 year < 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	648,360	-	-	648,360	648,360
Receivables	46,332	-	-	46,332	46,332
Total	694,692	-	-	694,692	694,692
Financial Liabilities					
Payables	67,908	-	-	67,908	67,908
Total	67,908	-	-	67,908	67,908

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
At Call	4.3	779,029		-
Term Deposits		-	0.07%	403,723
		779,029		403,723

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 2023

NOTE 8: Uniform Presentation of Financial Statements

		2023	2022
	Notes	\$	\$
Operating Revenues		1,361,767	1,388,328
Operating Expenses		<u>(1,425,088)</u>	<u>(1,486,795)</u>
Operating Surplus/(Deficit) before Capital Amounts		(63,321)	(98,467)
Less Net Outlays in Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets		-	-
Add Back Depreciation Amortisation and Impairment		-	-
Proceeds from Sale of Replaced Assets		<u>-</u>	<u>-</u>
		-	-
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets		-	-
Amounts received specifically for New and Upgraded Assets		-	-
Proceeds from Sale of Surplus Assets		<u>-</u>	<u>-</u>
		-	-
Net Lending / (Borrowing) for Financial Year		<u>(63,321)</u>	<u>(98,467)</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2023, 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 2023, 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 2023 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;

	2023	2022
	\$	\$
Short Term employee benefits inc allowances	186,771	183,256
Post Employment Benefits	9,007	15,345

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;

\$	2023	2022
Under \$50,000	1	1
\$50,000 to \$100,000	0	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	1	1

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

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

Related Party Entity	Amounts received from Related Party during the Financial Year
	2023
	\$
City of Mount Gambier	236,678
District Council of Grant	108,895
Wattle Range Council	180,995
Naracoorte Lucindale Council	124,312
District Council of Robe	85,671
Tatiara District Council	106,427
Kingston District Council	59,957
TOTAL	902,935

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2023, the Association's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


Acting Executive Officer
LC Local Government Association


Audit Committee Chairperson
LC Local Government Association


President
LC Local Government Association



Chief Executive Officer
District Council of Grant


Chief Executive Officer
City of Mount Gambier


Chief Executive Officer
Kingston District Council


Chief Executive Officer
Naracoorte Lucindale Council


Chief Executive Officer
District Council of Robe


Chief Executive Officer
Tatiara District Council


Chief Executive Officer
Wattle Range Council

Date:
19/10/23

ACKNOWLEDGEMENTS

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

During 22-23, the LCLGA Board engaged a small team to implement a diverse and comprehensive regional work plan: Tony Wright (Executive Officer), Tony Elletson, (Star-Club Field Officer, LC Sporting Academy Coordinator, Connected and Active Communities Officer) Paul Manfrin (Corporate Services Officer), Emma Herring (Destination Development Coordinator), Kate Napper (Destination Development Manager), Colin Byles (Interim Executive Officer), Tamara North (Interim Destination Development Manager).

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

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

Colin Byles

Interim Executive Officer



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3 Royal Circus Robe, SA 5276
E | councilerobe.sa.gov.au

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