

CLARE & GILBERT VALLEYS COUNCIL

Annual Report 2022-2023



We acknowledge the Ngadjuri people, Traditional Custodians of the land, and pay our respects to their Elders past and present. We extend that respect to all Aboriginal and Torres Strait Islander peoples across Australia.



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Mayor & CEO Message

Beset by cost of living increases, higher interest rates and inflation we all face increased challenges and unpredictability. Council is not immune to the same pressures, but must provide avenues to enhance, encourage and energise the community and that requires investment.

Council's challenge is to advance the district by enhancing the assets contained within it. Financial and philosophical balancing has rarely been more important as Council strives to service the needs of the community.

Recognition of the continued need for operational efficiency and improved practices requires ongoing focus.

Worthy of note is the role Council plays as an equal opportunity employer of many and varied career paths. Currently fifty-five full time equivalent positions exist employing sixty-six people, making Council one of the largest and most stable employers in the area. The salaries paid significantly underpin the local economy and materially assist the viability of the district. Locally contracted works and purchases also augment the region's economy, and are to be encouraged.

It is an honour and worthy responsibility for Councillors and staff to serve the amazing people and region that we all care so much for.

Mayor Allan Aughey OAM

**Dr Helen Macdonald
Chief Executive Officer**



Council Snapshot

Council is committed to transparent reporting and accountability to the community. This Annual Report provides the community with information about Council's operations and performance during the financial year and meets all obligations under Section 131 of the Local Government Act 1999.



COUNCIL AREA

189,251 hectares

ELECTORS

6,850

POPULATION

9,366

ROADS

1,833km



Clare & Gilbert Valleys at a Glance

With vineyard covered landscapes, set in rolling golden hills of fertile agricultural lands, the Clare & Gilbert Valleys district is made up of historic towns with thriving communities.

Forming part of the traditional lands of the Ngadjuri peoples we recognise their rich connection and association with this place.

The district comprises some of the most productive lands and scenic landscapes in Australia and delivers premium products and visitor experiences.

Well known for its boutique cellar doors and premium vineyards, the Clare Valley wine region produces some of the world's best wines, is known as the heart of Australian Riesling, and is proud to be part of one of the 9 internationally renowned Great Wine Capitals of the World. Combined with Shiraz and Cabernet Sauvignon as another staple, together with emerging wine varieties, the Clare Valley continues to build on its future in the viticulture and winemaking industries.





The fertile agricultural lands within the district are the cornerstones of the region's economy. Together with favourable climate conditions we have excellent broad acre cropping opportunities as well as strong livestock production, providing a solid foundation for enviable food experiences and an increasing trend towards value-adding beyond the farm gate.

A tapestry of towns, villages and rural landscapes, the Clare & Gilbert Valleys is home to an estimated residential population of 9366.

As well as a holiday destination, the region is one where people live and thrive.

Located adjacent to the outer metropolitan area of South Australia's capital, Adelaide, the Clare and Gilbert

Valleys enjoy the advantages of proximity and accessibility coupled with an enviable rural lifestyle.

With plenty of options, from land to established homes, the Clare & Gilbert Valleys are a great choice for those wanting to make the move to a fulfilling regional 'tree change'.

Ranging from the service towns of Clare, Riverton, Saddleworth and Auburn through to the villages of Stockport, Tarlee, Rhynie, Manoora, Mintaro, Watervale, Sevenhill, Armagh, Waterloo, Hilltown, Leasingham, Penwortham, Stanley Flat and Marrabel, each has a proud history, great stories and a positive future.

As wine and agriculture are features of our landscape, so are the many wonderful walking and cycling trails which are here to explore.

The Clare and Gilbert Valleys is home to the renowned Riesling Trail, which hosts cycling and walking from Barinia in the north to Auburn in the south, it covers more than 35kms along an old railway corridor. A southern extension through the Rattler Trail, from Auburn to Riverton, makes a total distance of 60kms.

The Heysen, Mawson, Kidman and Lavender Trails, and now the new Wine Wilderness Trail also traverse the Council's landscape, offering a diversity of active experiences. A series of short walks bisect

many of these trails to provide an experience for all levels of fitness.

There is an abundance of great food from small intimate cafes to world-class restaurants and friendly country pubs which tie into the region's place along the "Epicurean Way", a mecca of food and wine experiences which connect to some of the State's iconic wine regions.

The district also has many allied and preventative health services available which contribute to healthy outcomes for our community.



Clare is the home of the Clare Valley Aerodrome which has a recently sealed runway and provides aviation services for the region. These facilities can be utilized by locals, regional aviation enthusiasts, corporate visitors, and our growing number of tourists.

Plenty of activities are available for residents and visitors including the highly regarded and volunteer run Lakeside Railway in Clare which offers model train rides. There is an abundance of art galleries, as well as historic walks and museums, such as Scholz Park Museum in Riverton and the National Trust Museums in Clare and Auburn.



The Clare & Gilbert Valleys offer residents and visitors all the amenities you would expect to have in any city – libraries, sporting ovals, a lifestyle centre, swimming pools and more, as well as the chance to get involved in local activities.

A rural lifestyle with many services – there are hospitals, medical practices, dental surgeries and pharmacies; plenty of excellent schooling options from childcare to private and public kindergartens to primary and high schools and myriad activities to keep children healthy and active.

A quality library service is provided through full time libraries at Clare, Saddleworth, and Riverton. The strong presence of the University of the Third Age enables a wide variety and range of interests to be explored by older residents. Clare and Gilbert Valleys is also represented by several service clubs including Lions, Rotary and Apex.

A high level of health and associated allied services available locally, including two hospitals, four medical and two dental practices, and an excellent ambulance service, along with the presence of the Mid North Community Passenger Network Scheme which provides transport for those who need assistance.

The Clare & Gilbert Valleys region is an accessible destination for corporate and tourist visitors to utilise our many excellent accommodation venues, function centres and tourist facilities, inclusive of a wide variety of historic sites and events which occur in the area.

The region comprises safe communities with a low crime rate and a strong police presence. An active and efficient emergency service is present throughout the region provided by dedicated and well-trained volunteers of the Country Fire Service, State Emergency Services and SA Ambulance.

The region is a great base for businesses and staff, with good connectivity through the National Broadband Network. Its excellent digital and road networks provide the perfect place for those who want to work remotely with easy access to Adelaide and the airport, and great data speeds.

We have an enviable lifestyle, which has unlimited opportunities for new business investment.



Our Organisation

Management Team

Chief Executive Officer
Dr Helen Macdonald

Director Corporate Services
Mrs Leanne Kunoith

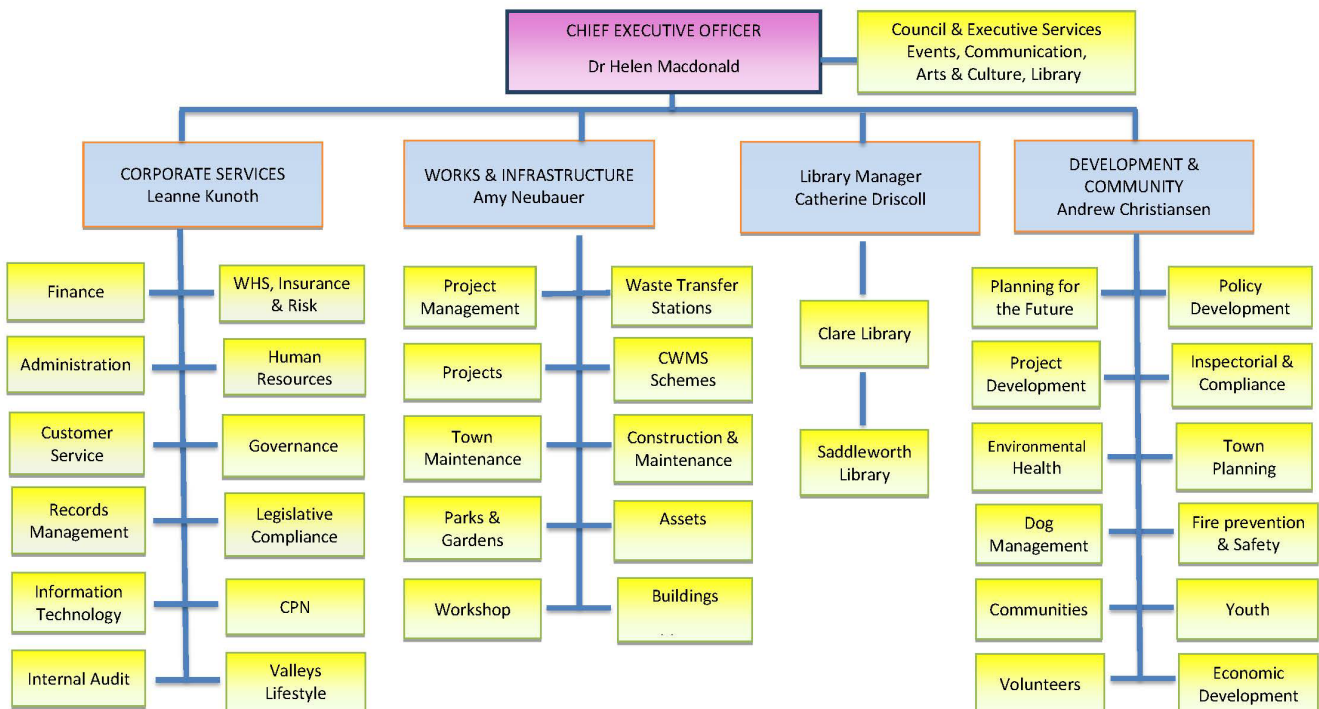
Director Development & Community
Mr Andrew Christiansen

Director Works & Infrastructure
Ms Amy Neubauer

Salary packages for these officers include over Award salary in a band from \$164,092 to \$240,540 and may also include private use of a motor vehicle, superannuation, and mobile phone.

Total Employees: 68 employees, with a full time equivalent of 56.89

Organisational Chart



Risk Management

Clare & Gilbert Valleys Council is committed to a high standard of governance and accountability. Council manages its strategic, operational and financial risks in accordance with the Australian Standard. This framework ensures that risks and internal controls are identified, assessed, managed, and reported, whilst ensuring that effective policies, operating guidelines, and actions are in place.

In 2016, an Organisational Risk Register was developed profiling Council's strategic and operational risk. This register has been reviewed annually and further refined since that date. With the most recent review having taken place in 2022. Risks identified through this process are managed and mitigated through inclusion in annual work area plans and other programs.

Work Health and Safety

Clare & Gilbert Valleys Council continues its endeavours to maintain a high standard of Work Health and Safety. Pursuant to the WorkCover Exempt Employer Standards, Council is required, as an exempt employer, to set its own Work Health & Safety objectives based on the organisation's own gap analysis and to integrate Work Health and Safety into Council's Strategic Plan.

Equal Employment Opportunity

Clare & Gilbert Valleys Council maintains its commitment to equal employment opportunities. Council has staff who span a wide range of age groups and Council maintains a balanced gender representation. The Chief Executive Officer is appointed as the Equal Opportunity Officer.

The Chief Executive Officer is responsible for:

- Developing and implementing an equal employment opportunity program relating to employment with the Council.
- Developing and implementing other initiatives to ensure that employees have equal employment opportunities in relation to that employment.

Human resource and personnel practices, policies and procedures are reviewed annually.



Council Members



Mayor Allan Aughey OAM

Councillor Ann Alder
Councillor Malcolm Bartholomaeus
Councillor Leon Bruhn
Councillor Ian Burfitt
Councillor Elizabeth Calvert
Councillor Tania Furler*
Councillor Brian Koch
Councillor Jeannine Naughton
Councillor Owen Perry*
Councillor David Willson

*Cr Furler resigned 6 April 2023

*Cr Perry sworn in 19 April 2023

Council Members Allowances

The Local Government Act 1999 and the Local Government (Members Allowances and Benefits) Regulation 2010, provides for the payment of Council Member allowances. The annual allowance for a Council Member was determined by the Remuneration Tribunal of South Australia in November 2022. Those allowances are subject to an adjustment by CPI on the first, second, third and fourth anniversary of the periodic elections.

Allowances effective for November 2022 are:

Mayor	\$61,524
Deputy Mayor	\$19,226.25
Councillor	\$15,381

Travel time allowance for members on non-Metropolitan Councils has also been determined where the Member's residence is located:

> 30kms to < 50km from Council's principal office	\$ 454 per annum
> 50kms to < 75kms from Council's principal office	\$ 775 per annum
> 75kms to < 100kms from Council's principal office	\$1,162 per annum
> 100kms from Council's principal office	\$1,649 per annum

In addition, Council Members are provided with an iPad to receive information from Council, and a communication allowance of \$600 per annum. A travel allowance for "eligible journeys" as defined in Regulation 3 of the Local Government (Members Allowance and Benefits) Regulations 1999 at the rate per kilometre prescribed in the Income Tax Assessment Act 1936 is available.

Council Members' Training

The Local Government Act 1999 states that Council must ensure that its Council Members undertake regular training in accordance with the Council Members Training and Development Policy, and that training complies with the Local Government Association mandatory training standards.

Training and development opportunities focus on assisting Council Members in the performance and discharge of their functions and duties and contribute to achieving the strategic and good governance objectives of Council. Council maintains a register of training and development activities attended by Council Members.

Over the last 12 months, activities have included:

- Principal Member Forum
- Induction to Local Government
- Behaviour, Values, Ethics and Leadership
- Strategy & Finance
- Civic & Legal
- Monthly briefing sessions

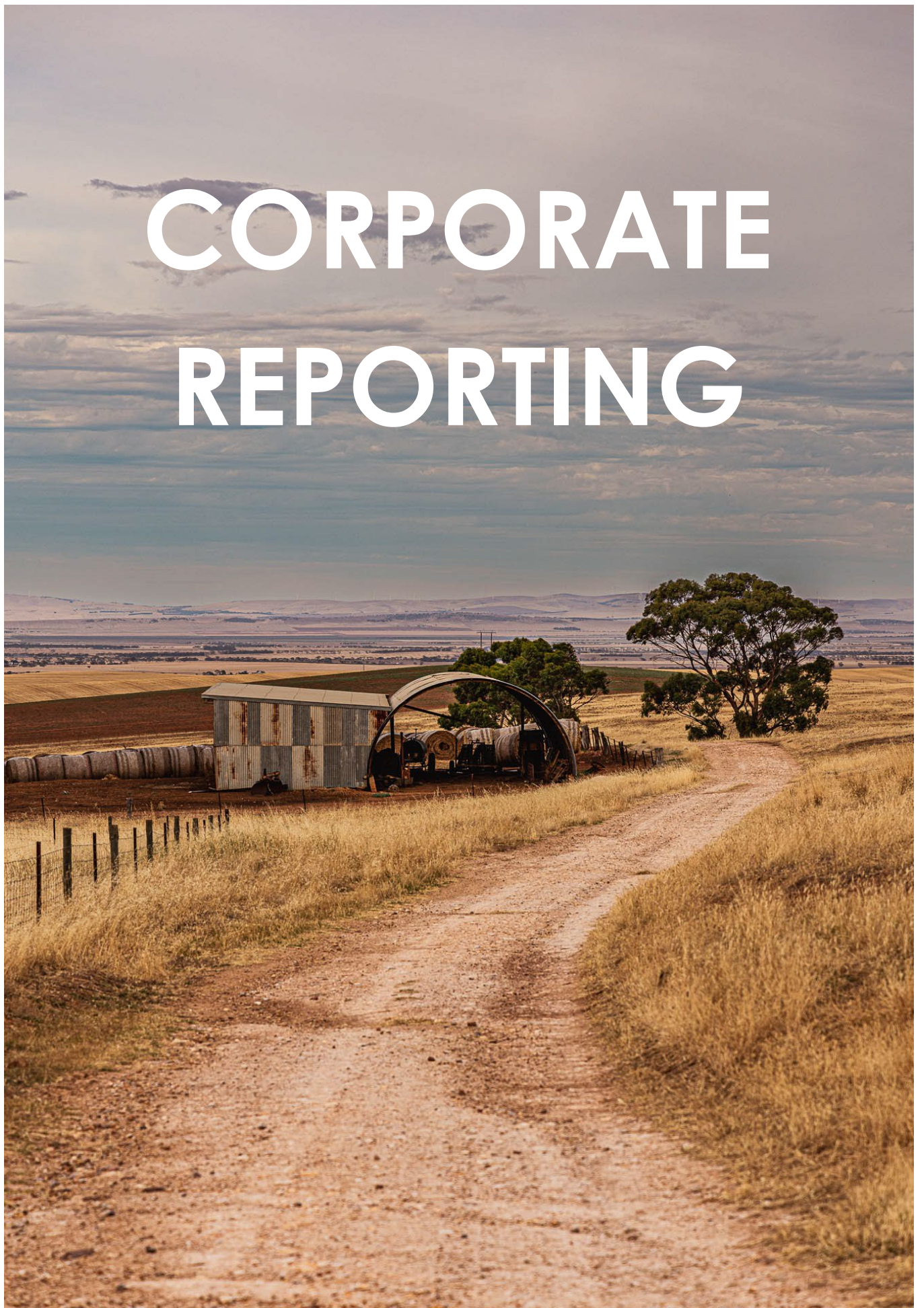


Council Members' Behaviour

The Behavioural Standards for Council Members are established by the Minister for Local Government pursuant to Section 75E of the Local Government Act 1999. These Behavioural Standards set out minimum standards of behaviour that are expected of all council members in the performance of their official functions and duties. The Behavioural Standards are mandatory rules, with which council members must comply.

During the 2022-2023 financial year, there were 0 contraventions of this section of the Act, with no costs incurred by Council in relation to dealing with complaints alleging contravention of this part of the Act.

CORPORATE REPORTING



Decision Making Structure

Decisions of Council are made through Council meetings, Committee meetings or by employees through delegated authority. Informed decision making is critical to ensuring that decisions are made in the best interests of the wider community. During 2022-2023 Council's formal decision-making structure comprised Council, Audit & Risk Committee, Mid North Regional Assessment Panel and Section 41 Committees.

All Council and Committee meetings are open to the public. Documentation for each meeting (notice of meeting, agendas with reports, attachments and minutes) are available from Council's offices and on Council's website.

Council Meetings

As at 30 June 2023, Council held a total of 12 Ordinary Council meetings and 8 Special Council meetings. Council Members attended the following meetings from 1 July 2022 to 30 June 2023, noting there was an election in November 2022;

1 July 2022 to 22 November 2022

Council Member	Ordinary Meetings	Special Meetings
Mayor Wayne Thomas	4/4	4/4
Cr Ann Alder	2/4	2/4
Cr Malcolm Bartholomaeus	4/4	4/4
Cr Leon Bruhn	3/4	2/4
Cr Ian Burfitt	3/4	4/4
Cr Elizabeth Calvert	3/4	3/4
Cr Lucy Drummond	2/4	0/4
Cr Cate Hunter	2/4	2/4
Cr Brian Koch	4/4	4/4
Cr David Willson	3/4	3/4

23 November 2022 to 30 June 2023

Council Member	Ordinary Meetings	Special Meetings
Mayor Allan Aughey OAM	8/8	4/4
Cr Ann Alder	6/8	3/4
Cr Malcolm Bartholomaeus	8/8	3/4
Cr Leon Bruhn	8/8	4/4
Cr Ian Burfitt	8/8	4/4
Cr Elizabeth Calvert	7/8	3/4
Cr Tania Furler*	1/8	1/4
Cr Brian Koch	8/8	4/4
Cr Jeannine Naughton	8/8	4/4
Cr Owen Perry*	3/8	1/4
Cr David Willson	7/8	4/4

*Cr Furler resigned 6 April 2023

*Cr Perry sworn in 19 April 2023

Audit & Risk Committee

The Audit & Risk Committee is established in accordance with the Local Government Act 1999 to operate as an independent and objective advisory committee to Council. It assists Council to evaluate and improve the effectiveness of financial reporting, internal controls, and risk management systems. Clare & Gilbert Valleys Council has three independent members on Council's Audit & Risk Committee, one being the Presiding Member.

Allowances for Council's Audit & Risk Committee are:

Presiding Member	\$1,200 per meeting
Independent Members	\$ 300 per meeting

In addition, independent members are paid for travel where applicable.

The Audit & Risk Committee met on four occasions during the 2022-2023 financial year with the following attendance:

1 July 2022 to 22 November 2022

Committee Member	No of Meetings Attended
Mr Ian Swan (Presiding Member)	2/2
Ms Christine Hahn	2/2
Mr Rob Reiman	2/2
Mayor Wayne Thomas	2/2
Cr Cate Hunter	2/2

23 November 2022 to 30 June 2023

Committee Member	No of Meetings Attended
Mr Alan Rushbrook (Presiding Member)	2/2
Ms Christine Hahn	2/2
Mr Rob Reiman	2/2
Mayor Allan Aughey OAM	2/2
Cr Malcolm Bartholomaeus	2/2

Mid North Regional Assessment Panel

The Mid North Regional Assessment Panel (the Panel) has been established in accordance with the Planning, Development & Infrastructure Act (PDI Act) 2016. The Panel's function is to assess notifiable, performance assessed development applications, with some limitations. The Panel assesses development applications from the Councils of Clare & Gilbert Valleys, Northern Areas, Goyder and Wakefield.

The Mid North Regional Assessment Panel consists of four Independent Members and one Presiding Member.

Allowances for the Regional Assessment Panel:

Presiding Member	\$600 per meeting
Independent Members	\$500 per meeting

Members	Meetings Attended
Mr Stephen Smith (Presiding)	6/6
Mr John Brak	6/6
Mr Arron Broom	6/6
Ms Julie Lewis	6/6
Mr Adam Squires	6/6

Section 41 Committees

Council has the following Committees established under Section 41 of the Local Government Act 1999:

- Auburn Recreation Park Management Committee
- Clare Town Hall Committee
- Riverton Recreation Ground Committee
- Reconciliation Committee
- Mid North Community Passenger Network Committee
- Chief Executive Officer Panel

Delegations to the Chief Executive Officer

The Council has provided the Chief Executive Officer with the delegated authority to make decisions on a number of specified administrative and policy matters. A copy of the Delegations is available on the website: www.claregilbertvalleys.sa.gov.au

Council reviews these delegations as regularly as required by legislation. In keeping with legislative requirements Council:

- Determines the policies to be applied by the Council in exercising its discretionary powers.
- Determines the type, range, and scope of projects to be undertaken by the Council.

Items Considered in Confidence

All Council and committee meetings are open for the public to observe. However, on occasion Council may order the public to be excluded, to enable a matter to be considered in confidence, under Section 90 of the Local Government Act 1999.

Grounds on which the public can be excluded from the meeting include;

- | | |
|---|---|
| (a) Personal affairs | (h) Legal advice |
| (b) Commercial advantage | (i) Litigation |
| (c) Trade secret | (j) Minister of the Crown |
| (d) Commercial information (not a trade secret) | (k) Tenders for supply of goods or services |
| (e) Security/safety | (m) Amendment to Development Plan |
| (f) Maintenance of law | (n) Freedom of Information Act 1991 |
| (g) Breach of law | (o) Proposed Award Recipient |

The following information is provided with regard to the Confidential Items raised at Council Meetings from 1 July 2022 to 30 June 2023.

- The number of orders that expired or ceased to apply during the 2022-2023 year: 18
- The number of orders that were revoked during the 2022-2023 year: 0
- The number of orders that remained operative during the 2022-2023 year: 28

Council undertakes a review of any orders made under Section 91 (7). A confidential Items Register is kept on any orders made under Section 91 (7) which contains the date of the original meeting, subject, section, and date of release.

Date	Subject	Section	Released
18/07/2022	Stormwater Management Plans – procurement policy exemption	(b)	18/07/2022
18/07/2022	Sevenhill Stormwater	(b)	
18/07/2022	Township Road Renewal Works Tender	(b)	03/08/2022
20/07/2022	CEO Appointment Process & Negotiation of contract	(b)	
26/07/2022	Special Council Meeting Confidential Minutes 29 June 2022	(a)	
26/07/2022	CEO Panel Meeting Confidential Minutes 20 July 2022	(a)	
26/07/2022	CEO Appointment Process & Negotiation of Contract	(a)	
11/08/2022	CEO Appointment Process & Negotiation of Contract	(a)	
15/08/2022	Pavement Renewal Works Tender	(b)	18/08/2023
15/08/2022	Supply of Tipper Truck Tender	(b)	18/08/2023
15/08/2022	Supply of Cleaning Services Tender	(b)	29/09/2023

Date	Subject	Section	Released
18/08/2022	CEO Panel Meeting Confidential Minutes 11 August 2022	(a)	
18/08/2022	Richard Altman Consulting – CEO Performance Review 2021-2022	(a)	
18/08/2022	Key Performance Indicators 2022-2023 for recommendation to Council	(a)	
18/08/2022	CEO Appointment Process & Negotiation of Contract	(a)	
30/08/2022	Chief Executive Officer Panel – Confidential Minutes 11 August and 18 August 2022	(a)	
30/08/2022	Richard Altman Consulting – CEO Performance Review 2021-2022 and Remuneration Review	(a)	
30/08/2022	Key Performance Indicators 2022-2023	(a)	
30/08/2022	CEO Appointment Process & Negotiation of Contract	(a)	
19/09/2022	Sevenhill Stormwater	(g)	
19/09/2022	CEO KPI/s 2022-2023	(a)	19/09/2022
14/12/2022	Australia Day Awards	(a)	20/12/2022
14/12/2022	Schedule of Rates Tender	(b)	
14/12/2022	Clare Caravan Park bridge replacement tender	(b)	
14/12/2022	Cornwell Road Bridge Replacement Tender	(b)	
25/01/2023	Clare Caravan Park Bridge replacement tender	(b)	
15/02/2023	Sevenhill Stormwater	(b)	
15/03/2023	Sevenhill Stormwater	(b)	
19/04/2023	Offer to purchase Auburn Library	(b)	
26/04/2023	CEO Panel Minutes – 14 March 2023	(a)	26/04/2023
26/04/2023	CEO Panel Minutes – 14 March 2023	(a)	26/04/2023
26/04/2023	CEO Employment Agreement	(a)	
17/05/2023	Housing Report	(b)	17/04/2023
07/06/2023	Riverton Community Hall Repairs	(b)	

Interstate & International Travel 2022-2023

Council Members Nil

Employees Nil

Legal Costs 2022-2023

Total costs for the 2022-2023 financial year - \$132,813.02 (GST exclusive)

Town Planning	\$40,588.65
Governance & Human Resources	\$61,041.17
Rates Debt Collection	\$16,434.20
Compliance	\$13,542.00
Native Title Claims	\$1,207.00

Credit Card Expenditure

CEO	\$7,485.76
Director Corporate Services	\$6,747.68
Director Development & Community	\$5,150.75
Director Works & Infrastructure	\$0.00
Manager Library	\$862.48
Fees	\$415.00
Total	\$20,661.70

Please note: Credit Card expenditure comprises car parking, podcast hosting, seminars, accommodation for training, expiation checks, government levies, Zoom Subscriptions, Auburn Caravan Park internet access fees and Riverton Caravan Park Reservation Management system.

External Auditor and Remuneration

Bentleys SA/NT were appointed by Council as the External Auditors for a five-year contract expiring at the completion of the 2024/25 financial audit. This appointment is in accordance with the Local Government Act 1999.

The remuneration paid to Bentleys SA/NT for the audit in 2022-2023 was \$22,525 (GST exclusive).

The external Auditors' findings are reported to the Audit & Risk Committee and Council at the completion of the Audit each year. The Audit & Risk Committee meets with Council's Auditors on an annual basis to discuss internal controls, risk management and to seek clarification on financial matters.

Community Land Management Plans

All local government land became classified as Community Land when the Local Government Act 1999 came into effect from 2000. The Clare & Gilbert Valleys Council progressively determined which lands should be excluded pursuant to Section 193 of the Local Government Act 1999, with community consultation occurring throughout that process. Following consideration of submissions, Council made its decision on the land to be excluded. A Community Land Register is maintained by Council. Community Land Management Plans have been prepared for all remaining Community Land.

Freedom of Information – Information Statement Public Access to Official Documents and Records

The Freedom of Information Act 1991 (the FOI Act) gives the right to request access to documents held by Councils and plays a vital role in the overall transparency of government. To meet the requirements of Section 9(1a) of the FOI Act, Councils are required to publish an Information Statement. The purpose of this is to provide the public with an overview of information held by Council and details how to access the information.

Information Requests

During the 2022-2023 financial year, the Clare & Gilbert Valleys Council received 0 requests for information under the provisions of the Freedom of Information Act (compared to 3 in the previous year). Freedom of Information application forms, as well as details of applicable processing fees and conditions can be obtained from Council's website www.cgvc.sa.gov.au

All applications should be submitted in writing and forwarded to:
The FOI Officer, Clare & Gilbert Valleys Council, 4 Gleeson Street, CLARE, SA 5453.

Review of Decisions

As required by the Local Government Act 1999, Council has an Internal Review of Council Decisions Policy, outlining how decisions of Council or decisions of people acting on behalf of Council are reviewed, no applications for review of a decision were received during 2022-2023.



Competitive Tendering & Cost Effective Services

Clare & Gilbert Valleys Council continues to strive to provide value for money in service delivery to the ratepayers of the Clare & Gilbert Valleys Council through the adoption and utilisation of purchasing and procurement Policies.

Clare & Gilbert Valleys Council aims to ensure that its methods of service provision, including the carrying out of works and purchasing goods are transparent, cost effective and represent best value for money while meeting the needs of Council and the community. At the same time, Council is committed to pursuing a convention of purchasing locally wherever possible and practical. More detailed information is available in the Procurement Policy.

National Competition Policy – Clause 7 Statement Reporting

Local Government is required to comply with the Competition Policy Reform (South Australia) Act 1996 to ensure the application of competitive neutrality principles and practices when significant “business activities” are being carried out by Councils. Whether an activity is a significant business activity to which competitive neutrality principles should be applied is a matter for Council to determine.

This determination should be made taking into account:

- The intent of the National Competition Policy.
- Whether the business activity possesses sufficient market power to create a competitive impact in the market that is more than nominal or trivial.
- Whether the size of the business activity relative to the size of the market as a whole is more than nominal or trivial.

The National Competition Policy categorises significant business activities as:

- Category 1 – business activities with an annual revenue in excess of \$2 million or employing assets in excess of \$20 million.
- Category 2 – all other significant activities.

Competitive Neutrality Principles under National Competition Policy require that Councils must report annually on:

- The determination of significant business activities undertaken by Council, and the creation or cessation of significant business activities.
- The application, or change in application, of competitive neutrality.
- Complaints about the application of competitive neutrality and the structure reform of public monopolies.

Significant Business Activities

Category 1

- Council has determined that it has no significant business activities to declare under Category 1.

Category 2

- Council has determined that it has no significant business activities to declare under Category 2.

Commencement or Cessation of Significant Business Activities

Council has neither commenced nor ceased a significant business activity during the course of the reporting period.

Complaints Concerning the Application of Competitive Neutrality

Council has not received any complaints concerning the application of competitive neutrality principles during the 2022-2023 financial year.

Structural Reform of Public Monopolies

These provisions do not apply to any Council activity.



Representation Structure & Quota 2022-23

The Council is the decision-making body on all matters of policy and strategic direction. It comprises the Mayor and nine Councillors who are elected by the whole community. A Deputy Mayor is appointed every two years.

Clare & Gilbert Valleys' total number of electors is 6,850. The quota for Clare & Gilbert Valleys is one (1) elected member to 685 electors.

Council Elected Structure and Representation Table

Council	Total Members (inc Mayor)	Electors	Representation Quota
Adelaide Plains	10	7050	705
Berri Barmera	9	7500	833
Clare & Gilbert Valleys Council	10	6850	685
Mid Murray	9	6870	763
Naracoorte Lucindale	11	5833	530
Renmark Paringa	9	6626	736
Walkerville	9	5827	647
Wattle Range	12	8786	732

Data derived from information provided by the Electoral Commission of SA.

Current as at last collection of elector figure statistics for House of Assembly (30/06/2023) and Council supplementary roll (31/08/2021).

The Minister for Local Government, by notice in the Gazette, determines the relevant period and schedule for Councils' representation reviews. Councils may also choose to undertake a review into aspects of their composition or ward structure at any time, or they may be requested to undertake a review within a specified period by the Electoral Commissioner.

Clare & Gilbert Valleys Council's next representation review has been scheduled by the Minister for Local Government and is gazetted to conclude on 30 April 2025.

The last representation review was completed in July 2017.



Council Documents

Registers

The following is a list of registers that are held at Council's Clare office and on Council's website:

- Members Register of Interests
- Members Register of Allowances & Benefits
- Fees and Charges Schedule
- Community Land Register
- Gifts and Benefits Register
- Register of Salaries
- Officers Register of Interests
- Register of Confidential Items
- Public Roads

Codes

The following is a list of Codes required under the Local Government Act 1999:

- Code of Practice Access to Council and Committee Meetings



Gifts & Benefits Register 2022-2023

1 July 2022 to 22 November 2022

Elected Member	Date Received	Name of Donor	Description	Estimated Value	Reason for Acceptance
Mayor Wayne Thomas	Nil Return				
Cr Ann Alder	Nil Return				
Cr Malcolm Bartholomaeus	Nil Return				
Cr Leon Bruhn	Nil Return				
Cr Ian Burfitt	Nil Return				
Cr Elizabeth Calvert	Nil Return				
Cr L Drummond	Nil Return				
Cr C Hunter	Nil Return				
Cr B Koch	Nil Return				
Cr David Willson	Nil Return				

Staff Member	Date Received	Name of Donor	Description	Estimated Value	Reason for Acceptance
CEO, Dr Helen Macdonald	27/09/2022	Clare Valley Wine Growers Association	2 x bottles of wine	\$60	Gift. Donated to Council

23 November 2022 to 30 June 2023

Elected Member	Date Received	Name of Donor	Description	Estimated Value	Reason for Acceptance
Mayor Allan Aughey OAM	Nil Return				
Cr Ann Alder	Nil Return				
Cr Malcolm Bartholomaeus	Nil Return				
Cr Leon Bruhn	Nil Return				
Cr Ian Burfitt	Nil Return				
Cr Elizabeth Calvert	Nil Return				
Cr T Furler*	Nil Return				
Cr Brian Koch	Nil Return				
Cr Jeannine Naughton	Nil Return				
Cr Owen Perry*	Nil Return				

Staff Member	Date Received	Name of Donor	Description	Estimated Value	Reason for Acceptance
CEO, Dr Helen Macdonald	Nil Return				

*Cr Furler resigned 6 April 2023

*Cr Perry sworn in 19 April 2023



Policies

Council has adopted the following Policies:

- Additional Connection to CWMS Policy
- Art Collection Policy
- Asset Management & Accounting Policy
- Australia Day Awards Policy
- Behavioural Management Policy
- Budget Policy
- Caretaker Policy
- Cemetery Management Policy
- CGVC Business Continuity Management Policy
- CGVC Meeting Procedure
- Code of Practice for Access to Council Meetings and Documents Policy
- Community Emergency Management Policy
- Community Financial Assistance Policy
- Complaint Handling Policy
- Corporate Card Policy
- Corruption, Misconduct & Maladministration Policy
- Council Members Allowances and Benefits Policy
- Council Members Induction and Training Policy
- Council Member Information Technology Usage Policy
- Council Members Covid 19 Vaccination Policy
- Customer Hardship CWMS Policy
- CWMS Customer Service Charter Policy
- Debt Collection Policy
- Development Plan Consent Delegations Policy
- Disposal of Land & Assets Policy
- Dog Management After Hours Policy
- Enforcement & Order Making Policy
- Equity Reserve Policy
- Event Management Policy
- Events - Financial Support Policy
- Flag Flying Policy
- Footpath Verge Policy
- Gifts & Benefits Register Council Members
- Heritage Restoration Fund Policy
- Information Briefing Sessions - Electronic Procedure
- Inspection of Building Work Policy, Swimming Pool Amendment Policy
- Interaction of the Development Act, the State Records Act, the Freedom of Information Act with the Copyright Act 1968 Policy
- Internal Financial Control Policy
- Internal Review of Council Decisions Policy
- Media & Social Media Policy
- Outdoor Dining Policy Procedure
- Procurement Policy
- Prudential Management Policy
- Public Consultation Policy
- Public Interest Disclosure Policy
- Rate Rebate Policy and Application Form
- Rates Postponement Due to Hardship Policy
- Recycled Water Policy
- Request for Service Policy
- Residential Land Development Incentive Scheme
- Risk Management Framework Policy
- Risk Management Policy
- Road Infrastructure Upgrade Policy
- Road Naming Policy
- Safe Environment Policy
- Scholz Park – August Scholz Travelling Trunk Policy
- Second Hand Transportable Dwellings Policy
- Shipping Container Policy
- Supplementary Election Policy
- Treasury Management Policy
- Tree Management Policy
- Volunteer Policy
- Waiving of Development Fees for Not for Profit Organisations Policy
- Welcome to Country – Acknowledgement of Country
- Work Health and Safety Return To Work Policy

THE YEAR IN REVIEW



Works

The Works Department had a busy year with capital and programmed maintenance works.

A total of 46.4km of the rural road network was re-sheeted.

Pavement failure repairs, widening works, and reconstruction of failing sections were carried out as follows;

- 4.2 km Council funded township sealed roads
- 3.9kms LRCI funded township sealed roads
- 20.4kms of rural sealed roads

Footpath and kerbing upgrades were completed on various roads around Riverton, Clare, Auburn, Watervale and Saddleworth.

The Cornwall Bridge replacement was completed at the end of the financial year, and capital works were undertaken on floodways in Tothill Creek and Riverton areas.

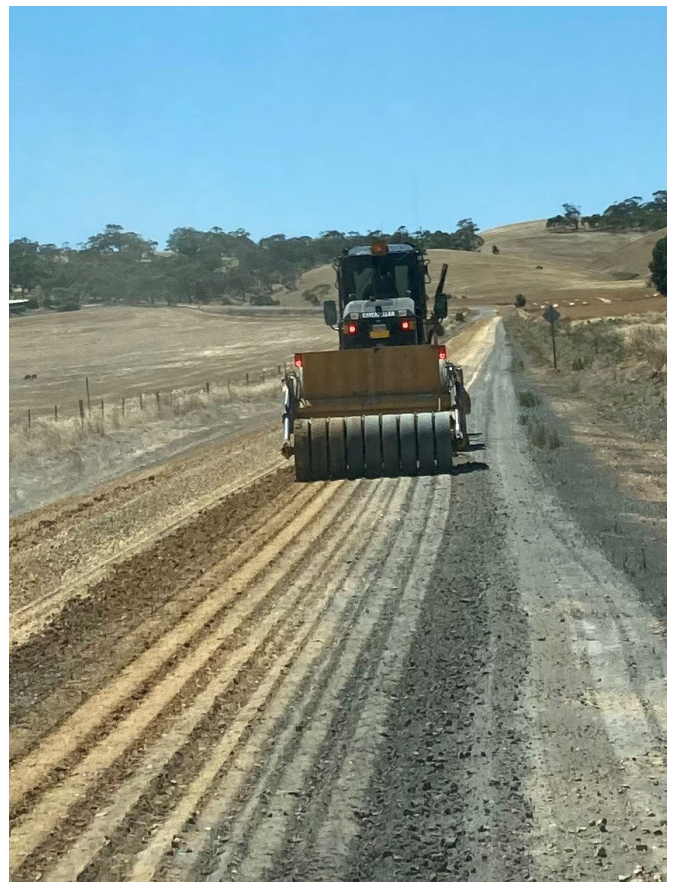
Progress has remained steady with the investigation and design works for the Clare Stormwater Implementation Plan.

Channel remediation works continued in the Hutt River and the Gilbert River, to assist with flow management.

Lagoon Level indicators were installed at the Clare and Saddleworth Community Waste Water Management Schemes.



Footpath in Riverton



Resheeting Mt George Road

YMCA – The Valleys Lifestyle Centre, Clare

2022-2023 was the first full year in which the centre was able to operate without any government restrictions or Covid interruptions. There was also significant attendance growth of 16% compared to FY22. In total over 61,000 people attended the facility. Of those who attended 30,000 visits were related to health and fitness services, including the gym and group fitness classes.



The year saw the centre establish new partnerships that proved to be extremely successful both from social community and financial sustainability, they included:

- ReLink Memberships, which saw people living with disadvantage gain free access to the facility twice a week. Their entries were reimbursed by ReLink as part of their grant funding.
- Boars Karate moved to The Valleys Lifestyle Centre due to the change of operation at the previous Vineyard Lutheran School
- 22Too Gymnastics continued their partnership with the Y, establishing themselves as the leading provider of gymnastics in the mid north region.

One of the most exciting introductions of FY23 was the launch of the Y run AquaBabies program. Free Swimming Lessons for children aged 3–5 months proved to be extremely popular with over 20 families participating. The program was delivered to help the national issue surrounding increased drownings. The introduction to water will increase water awareness, develop confidence in the water and finally result in increased enrolments to the mainstream program from 6 months of age. AquaBabies will continue and grow into FY24.

During the year there was also a major operational change, from contract cleaners to Y employed cleaners. This proved to be a huge success on several fronts, including financially. The move saw the facility operate \$11k more favourably than previously over the 3-month period in which the change occurred. The change also resulted in higher levels of cleanliness throughout the centre, with management having greater control of the services.

To cap off the year it is with great excitement and pride that the Clare & Gilbert Valleys Council and the Y have extended the existing partnership at The Valleys Lifestyle Centre for a further 3 years, which will see the relationship maintained for close to a decade by the end of the contract term.



Key Achievements

- Memberships finishing FY23 with 3% growth.
- 16% attendance growth at the facility.
- Shifting from contract cleaners to Y employed cleaners. This saw a significant reduction in operational costs whilst maintaining a high standard of cleaning.
- Built two long term rental partnerships with Boars Karate and 22Too Gymnastics. Both provide great opportunities for children to explore non mainstream sports.
- Managed through the Sports Oval Precinct Redevelopment with very little disruption and customer dissatisfaction.
- Saw a record number of group fitness attendees in FY23. This is a great sign of member retention and significantly contributed to membership growth that we saw throughout the year.
- Extension of the management contract for another 3 years.
- Provided \$763k worth of social value to the community

YMCA – The Riverton Swimming Pool

The 2022-2023 was the Y's most successful season based on attendances. A combination of the warmer than average summer, a late harvest and sadly the floodings in the Riverland saw the perfect storm of locals remaining in town and tourists discovering Riverton.

The season also saw the return of weekly swimming lessons for the first time in ten years. Over 20 kids a week participated during November- February in the Y's Learn to Swim program. A focus on survival strokes is the first prevention tool to see a reduction in drownings which have been on the rise nationally.

The season also saw a range of new staff members employed from the local community. With many of the initial staff completing university studies the team had a new look to it. All new staff performed extremely well and will be retained for the 2023-2024 season.

Management will look to continue to build on these successes to grow community attendance and ensure the viability and sustainability of the Riverton Outdoor Pool.

Key Achievements

- Swimming Lesson returning to the pool for the first time in 10 years
- Grew memberships 16% from FY22
- 22% attendance growth on the FY22 figures



Libraries



Our library service consists of the main library in Clare, a branch in Saddleworth and access to Riverton Community Library through our partnership with Riverton High School. We operate up to 35 hours per week, Tuesday-Saturday. With an active and engaged membership, 78,047 people visited our libraries in the 2022-2023 period.

One of the highlights of the 2022-2023 period was the development and adoption of the Library Strategic Plan (2022-2027), and the development of the Library Operational Plan. The Annual C&GVC Community Survey included questions that showed the library service to be a valued and important part of the community, and the third most used council service.

Highlights from this year include:

- 68% increase in library visits, an 84% increase in library programs attendance, and 75% increase in library loans.
- Increased engagement on social media (+18% on Facebook).
- Successful expansion of the Teen and Tween Book Clubs at Clare, and introduction of the Tween Book Club at Saddleworth.
- Highly successful and well attended school holiday programs.
- Participation in the State Library's Festival Program with state wide promotion of our 'Toy Sleepover'.
- Receiving a State Library/Wellness SA grant, and holding 'A Walk can Work Wonders' event.
- Introduction of 'Movie Chat Club' at Clare Library.



We provided 728 sessions, programs and events, with 7,690 people attending. Toddler Tales & Baby Bounce, Teen and Tween Book Club and Book Week were the most popular events, with attendance at school holiday programs significantly increasing. Library displays are an important part of our marketing, highlighting community events and promotion of our collections, and we regularly updated these throughout the year.

We acknowledge and appreciate the contribution made by our volunteers who assisted us in a range of activities including processing new items for our collections, reading stories to our visiting school children, running Book Buddies book group, hosting community morning teas and supporting library events such as the Biggest Morning Tea fundraiser and author events.



Our home-based library service is where staff select, deliver and pick up library materials for our community, who are unable to visit the library due to illness, age, disability or limited mobility. Each month 19 people made use of this service. The library also provides access to Justice of the Peace services, with staff member support at Clare and Saddleworth during the week and a volunteer on Saturday morning at Clare Library with 860 people using this service.

We provide access to a wide range of print and electronic items, fiction and non-fiction books, DVDs, magazines, newspapers and audio materials to support literacy, reading, learning, information and leisure. Our collections are current, well used and maintained. The most popular collections are adult fiction, junior fiction and adult non-fiction. Our teen fiction collections are increasing in popularity and use, supported by our Teen Book Club. 125,921 items were borrowed, with 189,225 electronic resources downloaded and 43,028 e-books borrowed.

Following a review of our collection space at Clare and Saddleworth Library our shelving was re-arranged, and new directional signage installed. We replaced our children's shelving units and added some furniture in the general public and children's area to improve and maximise our public spaces.

Citizenship Ceremonies

Australian citizenship is an important bond for all Australians and lies at the heart of a unified, cohesive, and inclusive Australia. Citizenship celebrates Australian values including democracy and equality under the law and respect for each other's beliefs. It is a unique symbol of formal identification with Australia, acknowledging responsibilities and conferring substantive privileges which allow people to participate fully in the community.

During 2022-2023, 2 Citizenship ceremonies were performed by Mayor Allan Aughey OAM.



Australia Day

Council hosted Australia Day breakfasts in Clare, Riverton and Saddleworth in 2023.



These functions are open to all residents of the Council area and visitors, with attendances for the 2023 breakfasts being approximately 650 people.

Citizen of the Year Awards are presented each year at the Australia Day breakfasts. These awards acknowledge outstanding contribution and community service, including areas such as: education, health, fundraising, charitable and voluntary services, business, sports, arts, the environment, and any other area that contributes to the advancement and wellbeing of a community.

Australia Day Award Winners for 2023

	Northern Area	Central Area	Southern Area
Citizen of the Year	Ronald Leighton	Greg Bryksy	Trevor Overton
Young Citizen of the Year	Angus Holland	-	-
Community Event of the Year	Clare A&H Society - Clare Show	-	Riverton Dance, RCMC
Award for Active Citizenship	Clare Lions Club	Saddleworth Op Shop	-

Mid North Community Passenger Network

The Mid North Community Passenger Network (MNCPN) provides transport services to support the needs of the transport disadvantaged in our region. These services are provided with the assistance of a group of 56 highly dedicated and fully accredited volunteer drivers.

Clare & Gilbert Valleys Council hosts the services, which cover Adelaide Plains Council, Wakefield Regional Council, and the Regional Council of Goyder.

MNCPN has 7 SUVs and one wheelchair access vehicle, all fitted with portable defibrillators. There is also a 10-seater wheelchair accessible bus contracted to the Network.



Fire Prevention

Prior to the commencement of the Fire Danger Season, Council's Fire Prevention Officers carry out inspections in line with the requirements of the Flinders, Mid North, & Yorke Bushfire Management Area Plan, and Council's Risk Reduction Plan.

These inspections are conducted in locations of elevated risk, or in areas in close proximity to identified assets and critical infrastructure with the intent of modifying or reducing fuel loads in areas susceptible to bushfire.

In the 2022-2023 Fire Danger Season:

- Council issued 582 Section 105F notices requiring private landowners take action on their properties.
- Council inspected Government Properties 20 times to ensure fuel loads were adequately managed.
- Council enforced non-compliance against 41 landowners who failed to take action on their properties.

In addition to the modification of fuel loads, Council continued to work with the South Australian Country Fire Service in educating the community on the importance of bushfire prevention and preparedness.

Development Applications

South Australia has undergone the biggest modernisation of its planning system in 20 years with the implementation of the Planning, Development and Infrastructure Act 2016 (the Act) which introduced a raft of new tools, including a 24/7 digital ePlanning system.

The Planning and Design Code (Code) is the cornerstone of the new system and has replaced all council Development Plans to become the single source of planning policy for assessing development applications. The Development Act 1993 has been replaced by the new Act and is no longer operational.

These planning reforms were implemented on 31 July 2020 which required all new development applications to be lodged online and assessed against the State-wide Code, with all Council Development Plans being fully revoked.

The system has been operating for 3 years now and, not without its issues, has been utilised by Council staff and the community well.

The Mid North Regional Assessment Panel (RAP) which has been formed in conjunction with the Regional Council of Goyder, Wakefield Regional Council and Northern Areas Council, operated in its third year and assesses notifiable development applications under the Code.

Council staff assess development applications to ensure their consistency with the Code. Development applications may be required to undergo public notification requiring Council to notify adjoining landowners, in addition to the application documents being available for viewing online. These applications can be assessed by the RAP which meet on an as required basis.

2022-2023 Development Applications

Developments are diverse within the Council area, with a high percentage being:

- Agricultural and domestic sheds
- Fences, masts and swimming pools
- Office, shops and factories
- Dwellings

Some other major developments include cellar doors, tourism accommodation, sporting facilities, and school expansions.

Development applications	268
Public Notification (PDI Act 2016)	24
Land Division applications	19
New Allotments created	10
Boundary Realignment applications	8

Animal Management

Council has continued to maintain the accuracy of the microchipping, de-sexing, and dog incident records stored in Dogs and Cats Online. Additionally, patrols have continued to occur within townships to minimise dog related incidents, and maximise community safety.



Registrations	2,824
Stray Dogs	52
Impounded Dogs	22
Harassment Incidents	24
Attack Incidents	9

Local Nuisance and Litter Control Act 2016

The Local Nuisance and Litter Control Act 2016 is legislation Council uses to regulate litter control, illegal dumping, unsightly properties, animal nuisance, and other local nuisances within the community.

Noise Nuisance	19
Dust Nuisance	2
Smoke Nuisance	7
Fumes Nuisance	2
Odour Nuisance	1
Animal Nuisance	14
Unsightly Nuisance	11
Illegal Dumping	39



STRATEGIC PLAN 2023-2033

Strategic Plan Outcomes

Clare & Gilbert Valleys Council - Vision Statement

Grow our population while maintaining an engaged, vibrant and attractive community with a shared respect for our natural and built environment and a productive economy that fosters innovation and excellence.

The Strategic Plan is an important document guiding the direction of Council.

It is structured so that Council's financial and non-financial long term objectives are informed by the Strategies set out in the Strategic Plan 2023-2033.

The following table includes activities and priorities for the 2022-2023 financial year with regard to the Strategies identified in the Strategic Plan.



Theme 1. Connected and Empowered Community

Strategies	Annual Business Plan objectives	Achievements
1.1 Strengthen opportunities for the community to participate in learning.	<ul style="list-style-type: none"> Ensure the Library service is a modern learning hub for current and future needs. 	The CGVC library service continues to grow and provide a range of opportunities to the community
	<ul style="list-style-type: none"> Continue to offer events for people such as book and science weeks and NAIDOC. 	Delivery of successful Book Week and NAIDOC week celebrations.
1.2 Advocate for the retention of essential services across the district.	<ul style="list-style-type: none"> Provide support to community groups and clubs in identifying and applying for grants. 	Through Council's Community Engagement Officer, Sport & Recreation Officer and Youth Officer, Council has worked closely with community groups to identify funding opportunities.
1.3 Create an environment that supports and encourages a healthy and resilient community.	<ul style="list-style-type: none"> Continue to deliver on the actions within Council's Disability Access and Inclusion Plan. 	Provide funding to improve footpaths throughout the district.
	<ul style="list-style-type: none"> Work with the Youth Officer on activities and projects youth are interested in. 	Activities and projects of interest to youth have been held, with opportunities identified for future engagement.
	<ul style="list-style-type: none"> Continue to work closely with the Lifeline Connect Centre in Clare. This is a face-to-face service that helps to direct individuals in need to the right government organisation and/or not for profit service. 	Lifeline Connect continues to deliver a face to face service that helps to direct individuals in need to the right government organisation.
	<ul style="list-style-type: none"> Implement projects identified within the Open Space and Recreation Strategy. 	Provided \$50,000 funding to deliver playground expansion and upgrades.
	<ul style="list-style-type: none"> Increased funding for Peak Bodies 	Increase in peak body funding distributed to Peak Bodies through a grant process.

1.4 Advocate for enhanced medical and health service offerings to meet the needs of the community, in particular our ageing population.	<ul style="list-style-type: none"> Continue to support the Council representative on the local Hospital Advisory Committees. 	Council has maintained current representation on local hospital boards.
	<ul style="list-style-type: none"> Deliver on the actions within the Regional Public Health Plan prepared in conjunction with the Regional Council of Goyder and Northern Areas Council. 	Continue to deliver on actions within the approved the Regional Public Health and Wellbeing Plan for the Northern Group of Councils.
1.5 Support the development of quality facilities for retirement and aged living.	<ul style="list-style-type: none"> Advocate for continued financial support for the Regional Passenger Network Service. 	Ongoing financial support provided Until 2025.
1.6 Enhance the residential streets of the towns and villages.	<ul style="list-style-type: none"> Continued maintenance of our parks, gardens and footpaths 	Works completed on all footpaths projects.
1.7 Design and deliver well-planned townships with adequate capacity for housing, infrastructure, employment, business activity and recreational areas.	<ul style="list-style-type: none"> Implement the Open Space and Recreation Strategy. 	Provided \$50,000 funding to deliver playground expansion and upgrades.
	<ul style="list-style-type: none"> Operate and maintain the Valleys Lifestyle Centre. 	Continue to operate the Valleys Lifestyle Centre at Clare.
	<ul style="list-style-type: none"> Operate and maintain Riverton Pool 	Continue to operate the Riverton Pool.
	<ul style="list-style-type: none"> Support the Clare Oval Redevelopment Committee to finalise the upgrade of the Clare Oval Precinct. 	Successful completion of the Clare Sporting Precinct Redevelopment, with the usage of bridging loan from CGVC.
	<ul style="list-style-type: none"> Continue to support the Sport and Recreation Officer under the Office of Recreation, Sport and Racing's partnership program in conjunction with the Regional Council of Goyder. 	Sport and Recreation Officer continues to support local sporting and recreation groups.
1.8 Enhance the uniqueness of each of our townships through the development of public spaces that reflect their unique character and local heritage and history.	<ul style="list-style-type: none"> Work with National Trust on opportunities to support conservation and heritage assets. 	Continue to work with Local National Trust Organisations to support local conservation and heritage assets.
	<ul style="list-style-type: none"> Ongoing financial support for History Groups. 	Financial support provided to History Groups.
	<ul style="list-style-type: none"> Meet with Ngadjuri to identify opportunities to 	Ngadjuri Board visited and met with CGVC Mayor &



	<p>acknowledge Ngadjuri connections to Country.</p>	<p>Councillors, successful NAIDOC Celebration held.</p>
	<ul style="list-style-type: none"> Continuing with the “Reconciliation Reference Group” to facilitate respectful & positive relationships with Aboriginal people. 	<p>Reconciliation Committee continue to hold meetings. Adopted Reconciliation Plans implemented.</p>
<p>1.9 Advocate for affordable housing options.</p>	<ul style="list-style-type: none"> Work with the Attorney General's Department on implementation of the Planning and Design Code and development of a Yorke and Mid North Regional Plan to guide residential land development. 	<p>Administration is part of the Local Government Regional Planning Committee helping to guide the development of the Regional Plans which will be prepared in FY 22-23.</p>
<p>1.10 Support a growing diversity of community events that cater for all age groups.</p>	<ul style="list-style-type: none"> Partner with Ngadjuri, the Regional Council of Goyder, the Light Regional Council and the Landscape Board in the celebration of NAIDOC week. 	<p>Successful celebration of NAIDOC week.</p>
	<ul style="list-style-type: none"> Implement the next round of the Events Support Program. 	<p>Provided funding to 6 events including the CV Gourmet Week 2023, 2023 Easter Racing Saturday Race, Polo in the Vines, Jazzing in Madonna, Mintaro Car & Bike Show, and SA Rural Women's Gathering.</p>
	<ul style="list-style-type: none"> Continue to implement actions of the Cultural Tourism Strategy and support funding. 	<p>Held the Clare & Gilbert Valleys Photography Competition.</p>
<p>1.11 Advocate for improved telecommunications connectivity.</p>	<ul style="list-style-type: none"> Work with RDAYMN to have any shortcomings in data delivery and telecommunication blackspots addressed. 	<p>CGVC and RDAYMN advocate for the reduction in telecommunication blackspot when opportunities become available.</p>



Theme 2. Vibrant Local Economy

Strategies	Annual Business Plan objectives	Achievements
2.1 Engage with a broad range of stakeholders including State and Federal Government, RDA (Regional Development Australia), industry associations, local industry and business and community groups to foster economic growth and development.	<ul style="list-style-type: none"> Implement the actions of the Economic Development Strategy in partnership with RDAYMN. 	Worked in close liaison with RDAYMN on opportunities for business growth and development.
	<ul style="list-style-type: none"> Continue to fund RDAYMN and their role in economic development within the region. 	Funding provided to RDAYMN.
2.2 Support the development of value-add industries to our established agriculture, wine and tourism industries.	<ul style="list-style-type: none"> Continue to work with RDAYMN and SATC to attract a high-end accommodation provider to the Clare Valley. 	Working with RDAYMN and developers on potential high-end accommodation within the region.
2.3 Promote Clare as a regional Government and industry service centre for the Mid-North region.	<ul style="list-style-type: none"> Continue to enhance the 'Make the Move' website for Council. 	Website for "Make the Move" updated and enhanced.
	<ul style="list-style-type: none"> Continue to promote #clareandgilbertvalleys Instagram page as a key promotional tool for the district. 	Instagram for "Make the Move" updated, enhanced and promoted,
2.4 Support the development and enhancement of a vibrant retail sector recognising the value of retail precincts to residents and visitors alike.	<ul style="list-style-type: none"> Provide funding and support for the improvement of in-region visitor servicing and wayfinding signage 	In region visitor servicing and wayfinding signage installed across the district
2.5 Foster opportunities for collaboration and co-working to promote Clare as a connected hub for doing business within and beyond the district.	<ul style="list-style-type: none"> Tailor the 'Make the Move' page to market to the creative and industries. 	Enhancements made to the website including new information.
	<ul style="list-style-type: none"> Assist potential private providers who are interested in 	Developers of co-working spaces supported and

	developing co-working spaces in the district.	spaces developed in Clare.
2.6 Promote the live-ability of the district as an attractive location for resettlement.	<ul style="list-style-type: none"> • Provide promotional information via the 'Make the Move' website as a good place to live. 	Enhancements made to the website including new information.
	<ul style="list-style-type: none"> • Continue to promote #clareandgilbertvalleys Instagram page as a key promotional tool for the district. 	Instagram for "Make the Move" updated, enhanced and promoted
2.7 Encourage tourism offerings to cater to a range of interests and varied economic options.	<ul style="list-style-type: none"> • Continue to support and provide funding for Clare Valley Wine Food and Tourism Centre. 	Ongoing financial support provided to the Clare Valley Wine Food and Tourism Centre in accordance with funding agreement.
	<ul style="list-style-type: none"> • Continue to support and encourage the Council Caravan Parks: <ul style="list-style-type: none"> o Auburn Caravan Park – Replace Windows in Recreation Room o Auburn Caravan Park – Ablution Block from 2021/2022 o Riverton Caravan Park – Add Ensuite to Existing Cabin 	Replace Windows at the Auburn Caravan Park, was delayed to future years, instead, a Manager's residence, 3 extra sites and the second ablution block were all completed in 2022-2023. The ensuite for Riverton Caravan Park was delayed to future years.
	<ul style="list-style-type: none"> • Work with RDAYMN on the implementation of the Clare Valley tourism region travel planner. 	Continue to support the Regional Planner located on the clarevalley.com website.
2.8 Encourage the development of a diverse range of tourism products that make use of the natural characteristics of the area.	<ul style="list-style-type: none"> • Continue to promote Clare Valley tourism experiences. 	Continued to utilise the Clare Valley brand in Council's promotion materials and tourism infrastructure
2.9 Support national and international recognition of local industries and achievements.	<ul style="list-style-type: none"> • Continue to promote the Clare Valley brand in marketing and promotion materials. 	Continued to utilise the Clare Valley brand in Council's promotion materials and tourism.
2.10 Support the development of a strong and reputable	<ul style="list-style-type: none"> • Ongoing support of Museums across Council 	Ongoing Financial support provided to the Art House.

<p>creative industries sector.</p>	<p>including the Clare Art House</p> <ul style="list-style-type: none"> • Implementation of the Cultural Tourism Strategy. 	<p>Develop regional partnerships and continue to build on the existing event - the 2023 Clare & Gilbert Valleys Photography Competition.</p> <p>Opening various exhibition opportunities to artists, community, individuals and businesses, and demonstrate the value of the Town Halls/institutes – Exhibition display panels purchased for future exhibitions.</p> <p>*Supporting the local community in developing –the InstaHistory Audio app.</p>
<p>2.11 Advocate for the development of tertiary and vocational education opportunities that are accessible locally.</p>	<ul style="list-style-type: none"> • Work with RDAYMN to find ways to address skill shortages in the tourism sector. 	<p>RDA has continued to advocate for improved tertiary offerings across the region</p>



Theme 3. Protected and Enhanced Natural Built Environment

Strategies	Annual Business Plan objectives	Achievements
3.1 Implement community safety measures ranging from preventative and contingency planning through to community education to help manage and mitigate against extreme weather events and natural disasters.	<ul style="list-style-type: none"> Work closely with the CFS on communications around bushfire management. 	<p>Work closely with the CFS on communications around bushfire management.</p> <p>Work closely with DEW to deliver fuel reduction burns in sites with elevated risk of bushfire.</p> <p>Undertake property assessments and provide advice to property owners in relation fuel load management.</p>
	<ul style="list-style-type: none"> Assist communities achieve the outcomes of the Community Emergency Risk Assessment and Recovery Plans. 	<p>Community Engagement Officer works with the community groups on areas where they need assistance with as part of their Plans. This is an ongoing process as every community has different needs and capabilities.</p>
3.2 Lead the community on initiatives to develop resilience to climate change.	<ul style="list-style-type: none"> Provide advice on building design through the Development and Community department. 	<p>Continued to provide advice and meet with applicants regularly.</p>
3.3 Encourage improved water conservation through community education initiatives.	<ul style="list-style-type: none"> Lead water conservation practices in Parks, Gardens and Recreation facilities. 	<p>Correct plant selection for water conservation commenced in Council's parks and gardens</p>
	<ul style="list-style-type: none"> Provide advice on building design through the Development and Community department. 	<p>Continued to provide advice and meet with applicants regularly.</p>
3.4 Address measures to ensure the effective management of high-risk storm water issues across the district.	<ul style="list-style-type: none"> As part of the implementation of the various Storm water Management Plans, the following storm water upgrades have been listed for 2022-2023: <ul style="list-style-type: none"> Design program for floodway and pipe replacements 	<p>All storm water upgrade projects listed for 2022-2023 were completed.</p>

	<ul style="list-style-type: none"> o Replace priority flood ways o Archer Street, Auburn 	
3.5 Demonstrate community leadership on efficient energy usage.	<ul style="list-style-type: none"> • Continue with Energy Audit / Savings outcome. 	Works completed
3.6 Provide sustainable waste collection	<ul style="list-style-type: none"> • Commence the implementation of a green waste collection to enhance existing waste and recycling collection. 	FOGO waste collection implemented and reviewed.
3.7 Identify improved management practices leading to reduced environment impact.	<ul style="list-style-type: none"> • Continue to support the 5 Bush For Life sites within the Council area. 	Ongoing funding provided for 5 Bush for Life sites.
3.8 Support ecological and biodiversity protection of the natural environment including waterways.	<ul style="list-style-type: none"> • Implement expanded waterway cleaning program work in consultation with Landscapes Board. 	Waterway clearing project deferred to 2022-2023, waiting for comprehensive stormwater plans.
3.9 Provide for comprehensive management of native vegetation on roads and Council reserves that enhance the district's visual amenity.	<ul style="list-style-type: none"> • Develop a Roadside Vegetation Management Plan to identify and help manage roadside native and indigenous plants. 	Undertook a review of existing Roadside Vegetation Management Plan.
3.10 Protect the visual heritage amenity of the district in conjunction with Heritage South Australia.	<ul style="list-style-type: none"> • Work with and encourage museums and heritage assets to open at times that are suitable for tourists and integrated with heritage walks. 	Preparing a lease with the Clare Old Police Station and Courthouse Museum to give them security of tenure and for the National Trust to improve the precinct.
	<ul style="list-style-type: none"> • Implement the Cultural Tourism Strategy. 	Cultural Tourism Officer implementing the Cultural Tourism Strategy.



Theme 4. Quality Services, Assets and Infrastructure

Strategies	Annual Business Plan objectives	Achievements
4.1 Plan for the effectiveness and inclusiveness of infrastructure and services to cater to the needs of community, visitors and local business and industry.	<ul style="list-style-type: none"> Continue working with the community on the Built Asset Review. 	Working with the peak bodies and relevant community organisations on the potential to gift, sell, lease or keep these assets as they are.
4.2 Advocate for increased financial support from Federal and State Government for new and upgraded road, storm water and footpath infrastructure.	<ul style="list-style-type: none"> Continue to advocate to ensure Horrocks Highway investment is appropriately targeted. 	Continue to work with State Government on investment in Horrocks Highway upgrading.
4.3 Provide new and upgraded road infrastructure across the district <i>(Note: Includes renewal works which will focus on edge and shoulder remediation with a significant focus on patching deteriorated pavement)</i>	Township Sealed Roads Spray Seal component of 2021/2022 Township Roads Clare Agnes Street Burton Street Riverton Cairns Crescent Masters Street Oxford Terrace Mintaro Kingston Road	Works completed Works completed Works completed Works completed Works completed Works deferred to 2023-2024
	Implement Local Roads and Community Infrastructure Program Phase 3	Works completed across 2022-2023 and 2023-2024
	Rural Sealed Road Renewal Black Springs Road Black Springs Road	All Black Springs rural sealed works were completed.
Hilltown Hilltown Road	All Hilltown rural sealed works were completed.	

	<p>Mintaro Copper Ore Road from Dunns Road to Keane Road Min Man Road from Mortlock Road to Jacka Road</p>	All Mintaro rural sealed works were completed.
	<p>Leasingham Mintaro Road from Horrocks Highway to Sandow Road</p>	All Leasingham rural sealed works were completed.
	<p>Penwortham Hughes Park Road from Bayes Road to end of seal</p>	All Penwortham rural sealed works were completed.
	<p>Stanley Flat Stradbroke Road from Horrocks Highway to Basham Road</p>	All Stanley Flat rural sealed works were completed.
	<p>Stockport Ayliffe Bridge Road</p>	All Stockport rural sealed works were completed.
	<p>Tarlee Stockport Road from Horrocks Highway to Thomas Road</p>	All Tarlee rural sealed works were completed.
	<p>White Hut White Hut Road from Barinia Road to Angus Court Road</p>	All White Hut rural sealed works were completed.
	<p>Rural Sheeted Road Surfaces Alma Alma Road from Range Road to Giles Corner Road Hazelton Road from Station Road to RRD 815</p>	All Alma rural sheeted surfaces were completed.



	<p>Auburn Baum Road from Balaklava Road to Lamkin Road Partial Mt George Road</p>	<p>All Auburn rural sheeted surfaces were completed..</p>
	<p>Benbournie Stradbroke Road from Rossmore to Benbournie Road</p>	<p>All Benbournie rural sheeted surfaces were completed.</p>
	<p>Giles Corner Merrindie School Road from Giles Corner Road to Station Road</p>	<p>All Giles Corner rural sheeted surfaces were completed.</p>
	<p>Hill River Cairn Hill Road from Hilltown Road to Weckert Road</p>	<p>All Hill River rural sheeted surfaces were completed.</p>
	<p>Manoora Schunkes Road from Pine Creek Road to Vogts Road</p>	<p>All Manoora rural sheeted surfaces were completed.</p>
	<p>Marrabel Peters Hill Road from floodway to Marrabel Road Tarnma Road from end of seal at ford to Quarry Road Campion Road from Orana Road to Curio Road</p>	<p>All Marrabel rural sheeted surfaces were completed.</p>
	<p>Mintaro Bowmans Road from Water Reserve Road to Bruce Road Flagstaff Road from Road Reserve to Riley Road Kadlunga Road from Tickle Road to Slate Quarry Road</p>	<p>All Mintaro rural sheeted surfaces were completed.</p>



	<p>Merildin Road from end of seal to Chaff Mill Road</p> <p>Mintaro (Continued) Riley Road from Torrdale to Flagstaff Road Slate Quarry Road from end of seal to Kadlunga Road</p>	<p>All Mintaro rural sheeted surfaces were completed.</p>
	<p>Penwortham Campbell Road from Horrocks Road to end of driveway</p>	<p>All Penwortham rural sheeted surfaces were completed.</p>
	<p>Sevenhill Possingham Pit Road from end of seal to Leighton Road</p>	<p>All Sevenhill rural sheeted surfaces were completed.</p>
	<p>Stanley Flat Blockers Road from Moccundunda Road to Lewcock Road Gaelic Cemetery Road from Roach Road to Koorama Road Roach Road from Horrocks Highway to Gaelic Cemetery Road</p>	<p>All Stanley Flat rural sheeted surfaces were completed.</p>
	<p>Steelton l'anson Road from Steelton Road to Powerline South Road</p>	<p>All Steelton rural sheeted surfaces were completed.</p>
	<p>Stockport Giles Corner Road from Claytons Road to Branson Road</p>	<p>All Stockport rural sheeted surfaces were completed.</p>
	<p>Tarlee Shannon Creek Road from Tarlee Road to Molineux Road</p>	<p>All Tarlee rural sheeted surfaces were completed.</p>
	<p>Tothill Belt</p>	



	Quinns Gap Road from road reserve to Tothill Belt Road	All Tothill Belt rural sheeted surfaces were completed.
	Watervale Blenheim Road from Mintaro Road to Kenworthy Road	All Watervale rural sheeted surfaces were completed.
	Footpath & Kerbs	
	<ul style="list-style-type: none"> Evaluate and design future footpath upgrade 	Works completed.
	<ul style="list-style-type: none"> 101 Main North Road, Clare – Retaining Wall 	Works completed.
	<ul style="list-style-type: none"> Multiple small footpath renewals 	Works completed.
	Community Waste Water Management System	
	<ul style="list-style-type: none"> Clare & Saddleworth Bulk Chlorine 	Works completed.
	<ul style="list-style-type: none"> Standby Irrigation Pump 	Works completed.
	<ul style="list-style-type: none"> Clare Waste Water Treatment Plant Configuration 	Contractor reviewed the work required and is researching cost effective alternatives.
	<ul style="list-style-type: none"> Implement of SCADA System 	Work transferred to 2023-2024.
	Bridges	
	<ul style="list-style-type: none"> Clare Caravan Park – Road and Pedestrian Bridges 	Clare Caravan Park bridges deferred to 2023-2024, Cornwell Road Bridge completed in 2022-2023.
	<ul style="list-style-type: none"> Priority works from Engineering Assessments 	Works completed.
	<ul style="list-style-type: none"> Detail Design for next priority bridges 	Works completed.
	Plant & Equipment	
	<ul style="list-style-type: none"> Tandem Tipper Truck 	Truck ordered in 2022, still waiting arrival.

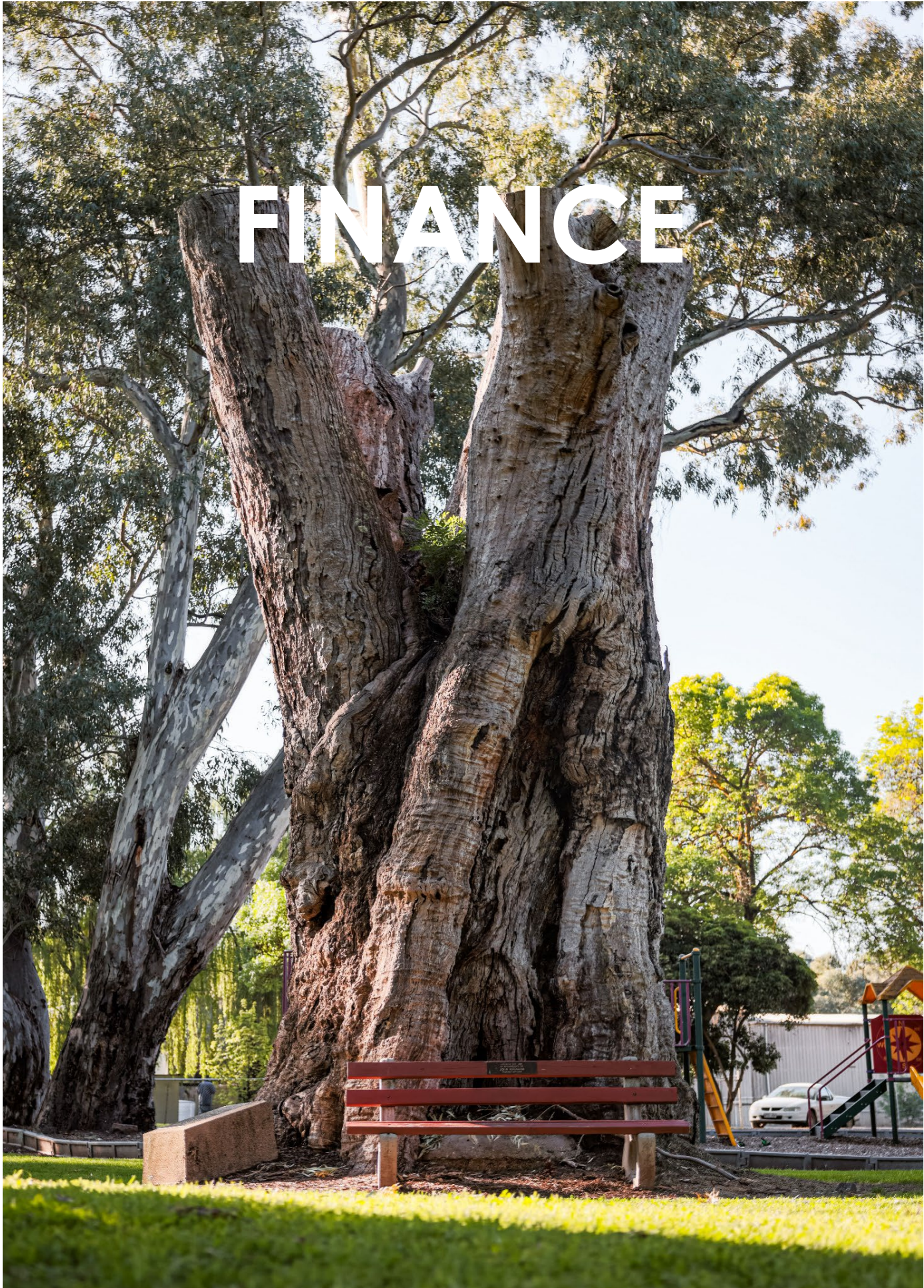


	<ul style="list-style-type: none"> • Tipper Trailer Refurbishment 	Works completed.
	<ul style="list-style-type: none"> • Melrose Park New Mower 	Mower ordered in 2022, still waiting arrival.
	<ul style="list-style-type: none"> • Community Passenger Network Vehicle 	Vehicles purchased.
4.4 Advocate to State and Federal Governments for financial support to maintain and enhance services to meet the needs of the community.	<ul style="list-style-type: none"> • Continue to apply for grants for services and infrastructure where possible. 	Investigations continuing for grants for services and infrastructure.
4.5 Provide well-maintained community facilities that meet the needs of community.	<ul style="list-style-type: none"> • Implement projects identified within the Open Space and Recreation Strategy. 	Provided \$50,000 funding to deliver playground expansion projects.
	<ul style="list-style-type: none"> • Fund Playground equipment replacement from annual Safety Audit and inspection program. 	Provided \$50,000 funding to deliver playground expansion projects
	<ul style="list-style-type: none"> • Provide co-funding towards the Clare Oval Redevelopment. 	Successful completion of the Clare Sporting Precinct Redevelopment, with the usage of bridging loan from CGVC.
	<ul style="list-style-type: none"> • Finalise lease agreements and secure tenure with sporting organisations currently utilising Council assets, e.g. ovals and clubrooms. 	Clare Sports Club, Centenary Park Manoora and Mortlock Park Mintaro. Lease agreements finalised.
4.6 Provide a range of built infrastructure that supports and enhances community and businesses.	<ul style="list-style-type: none"> • Upgrade and repair Clare Town Hall Stage 	Works deferred until Clare Town Hall whole of design works completed.
	<ul style="list-style-type: none"> • Undertake Riverton Town Hall design. 	Works completed.
	<ul style="list-style-type: none"> • Manoora Hall Toilet Septic design. 	Works completed.
	<ul style="list-style-type: none"> • Manoora Hall Roof Access 	Works completed.
	<ul style="list-style-type: none"> • The Valleys Outdoor Pool – Replacing Tiles. 	Works completed.
	<ul style="list-style-type: none"> • Riverton Pool Chlorine Tank and Bunding 	Works completed.



	<ul style="list-style-type: none"> • Cemetery – Upgrade of Cremonument and Cremation walls 	Works completed.
	<ul style="list-style-type: none"> • Auburn Cemetery Fencing 	Works completed.
	<ul style="list-style-type: none"> • Riverton Recreation Ground BBQ 	Installation of new BBQ completed over two years.
4.7 Deliver high standards of customer service and customer experience.	<ul style="list-style-type: none"> • Undertake a review of waste management charges including the Waste Transfer Station. 	Completed a comprehensive review of waste management including green waste charges, which enabled the introduction of FOGO in 2022-2023.
4.8 Have an open space strategy that identifies and enhances existing walking and cycling paths across the district.	<ul style="list-style-type: none"> • Continue to implement the Open Space and Recreation Strategy. 	Installation and upgrade of playgrounds across the Council.
	<ul style="list-style-type: none"> • Ongoing financial support for Riesling Trail and Rattler Trail. 	Financial support provided to Riesling and Rattler Trails.
	<ul style="list-style-type: none"> • Ongoing financial support to the Lions Club to maintain the Gleeson Wetlands and associated walking trails. 	Financial support provided to Lions Club to assist with the maintenance of Gleeson Wetlands.
	<ul style="list-style-type: none"> • In partnership with neighbouring Councils, create the Adelaide Wine Capital Cycle Trail. 	Business Case developed and ready for future grant opportunities.
	<ul style="list-style-type: none"> • Continue to promote the Clare Valley Short Walks and put in new infrastructure in accordance with a recent grant from the State Government. 	Continued to promote short walks, and new infrastructure installed,





FINANCE



Financial Statements

Councils 2022-23 financial year concluded with an operating deficit of \$170,000, the original budget set in June 2022 had estimated a deficit of \$861,000, the final revised budget in April 2023 had predicted a deficit of \$830,000.

Council provided the final \$316,000 of funding to the Clare Oval Redevelopment Committee and the project was opened in July 2023.

Operating grant funding increased to \$3.174 million with the prepayment of 100% of the 2034-24 Financial Assistance Grant, the original budget was \$2.11 million, this may affect the current year's grant funding to be received.

The key performance metrics for the year adjusted for prepayment of the financial assistance grants are:

Operating Surplus Ratio (1.2%)

Adjusted operating surplus divided by total operating revenue expressed as a percentage. Local Government suggested target is to achieve breakeven (0%) to 10% over a 5 year rolling period.

Prior ratios were:

2021-22 - (9.7%)

2020-21 - 2.2%

2019-20 - (4.1%)

2018-19 - 4.8%

The average over the 5 year period (1.6%)

Net Financial Liabilities Ratio (8%)

Adjusted total liabilities less financial assets divided by total operating revenue expressed as a percentage. There is no official target for this ratio as it depends on the requirement of individual Councils, in a developing Council there will be a higher requirement to use debt to provide necessary infrastructure to support growth.

Prior ratios were:

2021-22 - (9%)

2020-21 - (13%)

2019-20 - (4%)

2018-19 - (1%)

The 5 year average - (7%)

Asset Renewal Funding Ratio 147%

Net expenditure on the renewal of assets divided by the expenditure expected within the Infrastructure Asset Management Plan for the period. The theoretical target is 100% but this varies yearly based on the actual condition of the individual assets subject to renewal, the suggested ratio is between 90% and 110%.

Prior ratios were:

2021-22 - 95%

2020-21 - 88%

2019-20 - 93%

2018-19 - 149%

Rolling 5 year average 115%.





CLARE & GILBERT
VALLEYS COUNCIL

Clare & Gilbert Valleys Council

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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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.

Dr Helen Macdonald
Chief Executive Officer

15 November 2023

Allan Aughey OAM
Mayor

15 November 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
Income			
Rates	2a	15,230	14,488
Statutory Charges	2b	304	309
User Charges	2c	1,280	1,071
Grants, Subsidies and Contributions - Capital	2g	395	395
Grants, Subsidies and Contributions - Operating	2g	2,779	2,479
Investment Income	2d	220	66
Reimbursements	2e	206	270
Other income	2f	6	3
Total Income		20,420	19,081
Expenses			
Employee costs	3a	5,406	4,844
Materials, Contracts and Other Expenses	3b	8,830	9,493
Depreciation, Amortisation and Impairment	3c	6,171	5,852
Finance Costs	3d	183	208
Total Expenses		20,590	20,396
Operating Surplus / (Deficit)		(170)	(1,315)
Asset Disposal & Fair Value Adjustments	4	12	50
Amounts Received Specifically for New or Upgraded Assets	2g	497	738
Net Surplus / (Deficit)		339	(527)
Other Comprehensive Income			
Changes in Revaluation Surplus - I,PP&E	9a	4,251	(368)
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	(1,626)	(640)
Total Other Comprehensive Income		2,625	(1,008)
Total Comprehensive Income		2,964	(1,535)

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

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	4,419	5,515
Trade & Other Receivables	5b	1,930	560
Other Financial Assets	5c	259	1,791
Inventories	5d	193	171
Total Current assets		6,801	8,037
Non-current assets			
Financial Assets	6a	88	102
Other Non-Current Assets	6b	771	561
Infrastructure, Property, Plant & Equipment	7a(i)	155,449	152,155
Total Non-current assets		156,308	152,818
TOTAL ASSETS		163,109	160,855
LIABILITIES			
Current liabilities			
Trade & Other Payables	8a	1,827	1,665
Borrowings	8b	9	2,349
Provisions	8c	1,123	1,035
Total Current liabilities		2,959	5,049
Non-Current liabilities			
Borrowings	8b	1,397	21
Provisions	8c	57	57
Liability - Member Councils - Mid North Community Passenger Network	8d	318	315
Total Non-Current liabilities		1,772	392
TOTAL LIABILITIES		4,731	5,442
Net Assets		158,378	155,413
EQUITY			
Accumulated surplus		13,244	12,977
Asset revaluation reserves	9a	139,787	137,162
Other reserves	9b	5,347	5,274
Total Equity		158,378	155,413

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		12,977	137,162	5,274	155,413
Net Surplus / (Deficit) for Year		339	-	-	339
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	4,251	-	4,251
IPP&E Impairment (Expense) / Recoupments		-	(1,626)	-	(1,626)
Offset to ARR	7a				
Other comprehensive income		-	2,625	-	2,625
Total comprehensive income		339	2,625	-	2,625
Transfers between Reserves		(73)	-	73	-
Balance at the end of period		13,244	139,787	5,347	158,378
2022					
Balance at the end of previous reporting period		12,279	138,170	6,500	156,949
Net Surplus / (Deficit) for Year		(527)	-	-	(527)
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(640)	-	(640)
IPP&E Impairment (Expense) / Recoupments	7a	-	(368)	-	(368)
Offset to ARR					
Other comprehensive income		-	(1,008)	-	(1,008)
Total comprehensive income		(527)	(1,008)	-	(1,535)
Transfers between Reserves		1,226	-	(1,226)	-
Balance at the end of period		12,977	137,162	5,274	155,413

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

	Notes	2023 \$ '000	2022 \$ '000
Cash flows from operating activities			
<u>Receipts</u>			
Rates		15,253	14,531
Statutory Charges		316	309
User Charges		1,331	1,071
Grants, Subsidies and Contributions (operating purpose)		3,166	2,874
Investment Receipts		211	66
Reimbursements		213	269
Other Receipts		6	88
<u>Payments</u>			
Payments to Employees		(5,288)	(5,023)
Payments for Materials, Contracts & Other Expenses		(8,687)	(9,813)
Finance Payments		(180)	(205)
Net cash provided by (or used in) Operating Activities	10b	6,341	4,167
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		322	1,215
Sale of Replaced Assets		64	157
Repayments of Loans by Community Groups		69	68
Transfer of Investments-Short Term Deposit to Cash		1,532	-
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(5,437)	(3,818)
Expenditure on New/Upgraded Assets		(1,636)	(1,830)
Net Purchase of Investment Securities		-	(8)
Loans Made to Community Groups		(1,385)	60
Net cash provided (or used in) investing activities		(6,472)	(4,275)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Bonds & Deposits		-	18
Proceeds from Borrowings		1,385	-
<u>Payments</u>			
Repayments of Borrowings		(2,349)	(376)
Net Cash provided by (or used in) Financing Activities		(964)	(357)
Net Increase (Decrease) in Cash Held		(1,096)	(466)
plus: Cash & Cash Equivalents at beginning of period		5,515	5,981
Cash and cash equivalents held at end of period	10a	4,419	5,515
Additional Information:			
plus: Investments on hand – end of year	5c	259	1,791
Total Cash, Cash Equivalents & Investments		4,678	7,306

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

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Clare & Gilbert Valleys Council

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 15 November 2023*.

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 this Note.

1.3 Rounding

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

(2) The Local Government Reporting Entity

Clare & Gilbert Valleys Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 4 Gleeson Street, Clare. 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.

(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.

Clare & Gilbert Valleys Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$1,299,426	\$1,293,942	\$5,484
2021/22	\$2,088,512	\$1,583,048	\$505,464
2022/23	\$2,407,265	\$1,827,185	\$580,080

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.

Construction Contracts

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

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

(4) Cash, Cash Equivalents and other Financial Instruments

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 at the cost of acquisition.

(6) Infrastructure, Property, Plant & 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

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

6.3 Materiality

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

Examples of capitalisation thresholds applied during the year are given 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.

6.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve in the ratio of Net Fair Value to the Revalued amount in the reserve for that asset class, any excess being recognised as an expense.

6.7 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

Clare & Gilbert Valleys Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(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 *Employee Benefits*.

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.

No accrual is made for sick leave except where the accrued entitlement is in excess of 400 hours. This entitlement is dependent on years of service upon retirement, resignation, redundancy or death. The entitlement is paid based on the following sliding scale;

Years of Service	Entitlement
10 years	1 weeks
15 years	2 weeks
20 years	3 weeks

9.2 Superannuation

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

(10) GST Implications

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

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

(11) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2023. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Clare & Gilbert Valleys Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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 Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2023

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

(12) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(13) Disclaimer

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

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

Note 2. Income

	2023 \$ '000	2022 \$ '000
(a) Rates		
General Rates		
General Rates	12,742	12,178
Less: Mandatory Rebates	(170)	(164)
Less: Discretionary Rebates, Remissions & Write Offs	(54)	(57)
Total General Rates	12,517	11,957
Other Rates (Including Service Charges)		
Landscape Levy	514	501
Waste Collection	868	821
Community Wastewater Management Systems	1,279	1,169
Total Other Rates (Including Service Charges)	2,661	2,491
Other Charges		
Penalties for Late Payment	52	40
Total Other Charges	52	40
Total Rates	15,230	14,488
(b) Statutory Charges		
Development Act Fees	71	81
Town Planning Fees	111	111
Health & Septic Tank Inspection Fees	34	42
Animal Registration Fees & Fines	66	51
Parking Fines / Expiation Fees	5	2
Environmental Control Fines	7	3
Sundry	-	4
CWMS Connection Fees	10	15
Total Statutory Charges	304	309
(c) User Charges		
Cemetery/Crematoria Fees	118	64
Caravan Park Fees	647	492
Hall & Equipment Hire	17	17
Library Services	10	9
Community Transport	41	36
Sundry	79	106
Recreation Fees	176	107
Tourism	33	31
Waste Management Fees	102	97
Water Sales - Reclaimed	57	112
Total User Charges	1,280	1,071

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

	2023 \$ '000	2022 \$ '000
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	201	46
- Banks & Other	8	8
- Loans to Community Groups	11	12
<u>Total Investment Income</u>	<u>220</u>	<u>66</u>
(e) Reimbursements		
- Insurance	32	73
- Utilities	48	85
- Other	127	112
<u>Total Reimbursements</u>	<u>206</u>	<u>270</u>
(f) Other income		
Sundry	6	3
<u>Total Other income</u>	<u>6</u>	<u>3</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	497	738
Total Amounts Received Specifically for New or Upgraded Assets	<u>497</u>	<u>738</u>
Untied - Financial Assistance Grant	2,047	2,089
Roads to Recovery	395	395
Home and Community Care Grant	208	209
Library and Communications	29	36
Sundry	72	28
Transport	58	40
Training Grants	4	44
Natural Disaster Resilience	-	32
Total Other Grants, Subsidies and Contributions	<u>3,174</u>	<u>2,873</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>3,671</u>	<u>3,611</u>
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	3,398	3,068
State Government	147	421
Other	126	122
Total	<u>3,671</u>	<u>3,611</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

	2023 \$ '000	2022 \$ '000
(h) Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	-	262
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Roads Infrastructure	-	(138)
Other	-	(124)
Subtotal	-	(262)
Unexpended at the close of this reporting period	-	-
Net increase (decrease) in assets subject to conditions in the current reporting period	-	(262)

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

Note 3. Expenses

	Notes	2023 \$ '000	2022 \$ '000
(a) Employee costs			
Salaries and Wages		4,569	4,258
Employee Leave Expense		593	390
Superannuation - Defined Contribution Plan Contributions	17	461	384
Superannuation - Defined Benefit Plan Contributions	17	46	54
Workers' Compensation Insurance		147	127
Other Employee Related Costs		7	11
Less: Capitalised and Distributed Costs		(417)	(380)
Total Operating Employee Costs		5,406	4,844
Total Number of Employees (full time equivalent at end of reporting period)		58	57
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		25	19
Elected Members' Expenses		209	209
Election Expenses		60	4
Subtotal - Prescribed Expenses		293	232
(ii) Other Materials, Contracts and Expenses			
Contractors		4,444	4,459
Energy		748	649
Grant to Sporting Organisation		317	1,500
Insurance		515	482
Legal Expenses		133	89
Levies Paid to Government - NRM levy		514	502
Levies - Other		28	28
Parts, Accessories & Consumables		435	758
Sundry		1,233	575
Water		170	219
Subtotal - Other Material, Contracts & Expenses		8,537	9,261
Total Materials, Contracts and Other Expenses		8,830	9,493

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

	2023 \$ '000	2022 \$ '000
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Land Improvements	69	65
Buildings & Other Structures	1,246	1,241
Infrastructure		
- Stormwater Drainage	93	76
- CWMS	478	362
- Roads, Footways & Kerbing	3,228	3,249
- Bridges	220	220
- Other Road Infrastructure	71	76
Plant, Machinery & Equipment	562	532
Furniture & Fittings	11	10
Library Books	269	90
Subtotal	6,247	5,921
Less: Capitalised and Distributed costs	(76)	(69)
Total Depreciation, Amortisation and Impairment	6,171	5,852

(d) Finance Costs

Interest on Cash Advance Debenture	5	-
Interest on Loans	173	202
Unwinding of Present Value Discounts	2	2
Bad Debt Expense	4	4
Total Finance Costs	183	208

Note 4. Asset Disposal & Fair Value Adjustment

	2023 \$ '000	2022 \$ '000
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	64	157
Less: Carrying Amount of Assets Sold	(51)	(107)
Gain (Loss) on Disposal	12	50
Net Gain (Loss) on Disposal or Revaluation of Assets	12	50

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current Assets

	2023 \$ '000	2022 \$ '000
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	50	138
Deposits at Call	4,369	5,377
Total Cash & Cash Equivalent Assets	4,419	5,515
(b) Trade & Other Receivables		
Rates - General & Other	228	262
Council Rates Postponement Scheme	-	8
Accrued Revenues	24	7
Debtors - General	134	207
GST Recoupment	129	4
Prepayments	-	6
Loans to Community Organisations	1,418	69
Subtotal	1,934	563
Less: Allowance for Doubtful Debts	(4)	(4)
Total Trade & Other Receivables	1,930	559
(c) Other Financial Assets		
Short Term Deposit at Bank	259	1,791
Total Other Financial Assets (Investments)	259	1,791
Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.		
(d) Inventories		
Stores & Materials	193	171
Total Inventories	193	171

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Non-Current Assets

	2023 \$ '000	2022 \$ '000
(a) Financial Assets		
Receivables		
Council Rates Postponement Scheme	19	-
Loans to Community Organisations	69	102
Total Receivables	88	102
<u>Total Financial Assets</u>	<u>88</u>	<u>102</u>
 (b) Other Non-Current Assets		
Capital Work in Progress	771	561
<u>Total Other Non-Current Assets</u>	<u>771</u>	<u>561</u>

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

Note 7. Infrastructure, Property, Plant & Equipment

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

	Fair Value Level	as at 30/06/22				Asset movements during the reporting period								as at 30/06/23			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in P/L) (Note 3c)	Impairment Loss (recognised in Equity) (Note 9)	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Land	2	3,234	-	-	3,234	-	-	-	-	-	-	-	-	3,234	-	-	3,234
Land	3	11,864	-	-	11,864	-	-	-	-	(7)	(48)	-	-	11,809	-	-	11,809
Land Improvements	2	21	-	(1)	20	-	-	-	(0)	-	(11)	-	-	9	-	(1)	8
Land Improvements	3	2,380	391	(1,017)	1,754	20	-	-	(69)	-	-	-	-	2,380	411	(1,086)	1,705
Buildings & Other Structures	2	775	-	(81)	694	-	-	-	(24)	-	-	-	-	562	-	(72)	490
Buildings & Other Structures	3	57,791	1,836	(30,665)	28,962	398	137	-	(1,222)	-	(232)	-	-	57,691	2,371	(31,839)	28,223
Infrastructure																	
- Stormwater Drainage	3	4,180	1,813	(1,210)	4,783	-	-	-	(93)	-	-	-	1,005	7,453	-	(1,758)	5,695
- CWMS	3	20,157	739	(11,083)	9,813	109	-	-	(478)	-	(10)	-	3,246	26,719	109	(14,149)	12,680
- Roads, Footways & Kerbing	3	108,354	14,821	(4,4474)	78,702	514	5,134	-	(3,248)	(1)	(1,325)	-	-	104,036	20,469	(44,709)	79,796
- Bridges	3	13,495	844	(6,428)	7,911	32	-	-	(220)	-	-	-	-	13,495	876	(6,648)	7,723
- Other Road Infrastructure		-	791	(661)	130	69	-	-	(71)	-	-	-	-	-	860	(732)	128
Plant, Machinery & Equipment			8,134	(4,178)	3,957	334	211	(64)	(562)	-	-	-	-	-	8,530	(4,634)	3,896
Furniture & Fittings		-	592	(529)	63	-	11	-	(11)	-	-	-	-	-	593	(530)	63
Library Books	3	358	-	(89)	269	-	-	-	(269)	-	-	-	-	269	-	(269)	-
Total Infrastructure, Property, Plant & Equipment		222,609	29,963	(100,417)	152,155	1,475	5,492	(64)	(6,247)	(9)	(1,626)	-	4,251	227,656	34,219	(106,426)	155,449
Comparatives		221,523	26,302	(94,394)	153,431	1,933	3,828	(107)	(5,921)	(17)	(640)	(368)	-	222,609	29,963	(100,417)	152,155

Clare & Gilbert Valleys Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

(b) Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

Valuation of Assets

General Valuation Principles

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

Highest and best use

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

Information on Valuations

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.

Capitalisation Thresholds

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

	\$
Office Furniture & Equipment	1,000
Other Plant & Equipment	1,000
Buildings - new construction/extensions	10,000

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Park & Playground Furniture & Equipment	2,000
Road construction & reconstruction	10,000
Paving & Footpaths, Kerb & Gutter	2,000
Drains & Culverts	5,000
Reticulation Extensions	5,000
Sidelines & household connections	5,000
Artworks	5,000

Estimated Useful Lives

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

Plant, Furniture & Equipment

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

Building & Other Structures

Buildings - masonry	50 to 100 years
Buildings - other construction	20 to 40 years
Park Structures - masonry	50 to 100 years
Park Structures - other construction	20 to 40 years
Playground Equipment	5 to 15 years
Benches, Seats, etc	10 to 20 years

Infrastructure

Sealed Roads - Surface	20 to 75 years
Sealed Roads - Structure	60 to 120 years
Unsealed Roads	8 to 35 years
Bridges - Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	20 to 70 years
Drains	80 to 100 years
Culverts	50 to 70 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes - PVC	70 to 80 years
Reticulation Pipes - Other	25 to 75 years
Pumps & Telemetry	15 to 25 years

Other Assets

Library Books	7 years
Artworks	indefinite

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Land & Land Improvements

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 1 July 2019 by Tonkin Consulting at current replacement cost. Additions are recognised at cost.

Buildings & Other Structures

Buildings and other structures were valued as at 1 July 2019 by Tonkin Consulting. Buildings for which leases exist which vest responsibility to the lessees have been excluded from the Statement of Financial Position.

Infrastructure

Roads, footpaths and kerbing were valued by Tonkin Consulting as at 1 July 2018 at written down current replacement cost, based on rates current at the time and removing residual values as required by the standards.

Bridge infrastructure were valued by Tonkin Consulting as at 1 July 2021 at written down current replacement cost, based on rates current at the time and removal of any residual values as required by the standards.

All acquisitions made after the respective dates of valuation are recorded at cost.

Other Road Infrastructure consists of signage which is not revalued and stated at cost.

Stormwater drainage infrastructure were valued by Tonkin Consulting as at 1 July 2022 at depreciated current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2022. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system assets were valued by Tonkin Consulting as at 1 July 2022 at depreciated current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2022. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

Library books and other lending materials are no longer capitalised at time of purchased, the value as at 30 June 2022 has been fully amortised in 2023 and will be removed as an asset category for the 2024 year.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Liabilities

	2023 Current \$ '000	2023 Non Current \$ '000	2022 Current \$ '000	2022 Non Current \$ '000
(a) Trade and Other Payables				
Goods & Services	1,226	–	927	–
Payments Received in Advance	312	–	478	–
Accrued Expenses - Employee Entitlements	203	–	173	–
Accrued Expenses - Other	31	–	32	–
Deposits, Retentions & Bonds	55	–	55	–
Total Trade and Other Payables	1,827	–	1,665	–
(b) Borrowings				
Cash Advance Debenture	–	1,385	–	–
Debenture Loans	9	12	2,349	21
Total Borrowings	9	1,397	2,349	21
All interest bearing liabilities are secured over the future revenues of the Council				
(c) Provisions				
Employee Entitlements (including oncosts)	1,123	57	1,035	57
Total Provisions	1,123	57	1,035	57
(d) Liability - Member Councils				
Mid North Community Passenger Network	–	318	–	315
Total Liability Accounted	–	318	–	315
Investments in Council Businesses	–	318	–	315

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

	<u>as at 30/06/22</u>				<u>as at 30/06/23</u>
	Opening Balance \$ '000	Increments (Decrements) \$ '000	Transfers \$ '000	Impairments \$ '000	Closing Balance \$ '000
(a) Asset Revaluation Reserve					
Land	13,241	-	-	(48)	13,193
Land Improvements	1,333	-	-	(11)	1,322
Buildings & Other Structures	28,676	-	-	(232)	28,444
Infrastructure					
- Stormwater Drainage	2,342	1,005	-	-	3,347
- CWMS	7,501	3,246	-	(10)	10,737
- Roads, Footways & Kerbing	79,648	-	-	(1,325)	78,323
- Bridges	4,421	-	-	-	4,421
Total Asset Revaluation Reserve	137,162	4,251	-	(1,626)	139,787
Comparatives	138,170	(368)	-	(640)	137,162

	<u>as at 30/06/22</u>				<u>as at 30/06/23</u>
	Opening Balance \$ '000	Tfrs to Reserve \$ '000	Tfrs from Reserve \$ '000	Other Movements \$ '000	Closing Balance \$ '000
(b) Other Reserves					
CWMS Reserve	4,666	478	(109)	-	5,335
Clare Off-Street Parking Reserve	3	-	-	-	3
Clare Caravan Park Reserve	296	-	(296)	-	-
Open Space Reserve	9	-	-	-	9
Total Other Reserves	5,274	478	(405)	-	5,347
Comparatives	6,500	362	(1,589)	-	5,274

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 Reserve - For the renewal and upgrade of Community Wastewater Management Systems in Clare, Riverton and Saddleworth.

Clare Off-Street Parking Reserve - For Developers' contributions to parking provision.

Clare Caravan Park Reserve - Proceeds from sale of Clare Caravan Park cabins and equipment to lessee.

Open Space Reserve - Developer contributions towards future acquisition of open space areas.

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

Note 10. Reconciliation to Statement of Cash Flows

	Notes	2023 \$ '000	2022 \$ '000
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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 & Equivalent Assets	5	4,419	5,515
Balances per Statement of Cash Flows		4,419	5,515

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

Net Surplus/(Deficit)		339	(527)
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		6,171	5,852
Grants for capital acquisitions treated as Investing Activity		(322)	(1,215)
Net (Gain) Loss on Disposals		(12)	(50)
Unwinding of Present Value Discounts		2	2
		6,177	4,062
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(37)	128
Change in Allowances for Under-Recovery of Receivables		-	(4)
Net (Increase)/Decrease in Inventories		(22)	14
Net (Increase)/Decrease in Other Assets		6	8
Net Increase/(Decrease) in Trade & Other Payables		298	(297)
Net Increase/(Decrease) in Unpaid Employee Benefits		88	(219)
Net Increase/(Decrease) in Other Liabilities		(169)	477
Net Cash provided by (or used in) operations		6,341	4,167

(c) Financing Arrangements

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

Corporate Credit Cards		9	9
LGFA Cash Advance Debenture Facility		2,000	2,000

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).

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000
Functions/Activities										
Business Undertakings	2,035	1,837	1,609	1,419	426	418	-	-	14,597	11,795
Community Services	411	361	1,997	1,748	(1,585)	(1,386)	208	209	12,649	13,158
Culture	48	79	1,368	1,074	(1,320)	(995)	29	65	3,599	4,027
Economic Development	50	50	465	417	(415)	(367)	-	-	994	1,038
Environment	1,562	1,460	3,139	2,934	(1,577)	(1,474)	72	32	7,429	6,410
Recreation	246	207	2,701	3,879	(2,455)	(3,672)	-	-	21,571	22,363
Regulatory Services	303	306	1,312	1,251	(1,008)	(945)	-	-	42	87
Transport	490	480	6,387	6,102	(5,897)	(5,622)	453	435	88,080	87,304
Plant Hire & Depot/Indirect	22	58	489	594	(467)	(535)	4	44	3,669	3,980
Council Administration	15,252	13,064	1,123	978	14,128	13,263	2,407	2,089	10,479	10,692
Total Functions/Activities	20,420	19,081	20,590	20,396	(170)	(1,315)	3,174	2,874	163,109	160,855

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.

Clare & Gilbert Valleys Council

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:

Business Undertakings

Caravan Parks, Community Wastewater Management Systems (CWMS).

Community Services

Public Order and Safety - Emergency Services, Fire Protection, Other Public Order and Safety, Health Services Community Support – Community Halls, Services for the Aged and Disabled, Children and Youth Services, Community Assistance, Community Transport, Other Community Support, Community Amenities – Cemeteries, Public Conveniences, Car Parking – non-fee-paying, Other Community Amenities.

Culture

Library Services, Cultural Services - Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

Economic Development

Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

Environment

Waste Management - Domestic Waste, Green Waste, Recycling, Transfer Stations, Other Waste Management, Other Environment - Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

Recreation

Parks and Gardens, Sports Facilities – Indoor Sports Facilities, Outdoor Sports Facilities, Swimming Centres and Other Recreation.

Regulatory Services

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

Transport

Bridges, Footpaths and Kerbing, Roads, Traffic Management, Other Transport.

Plant Hire & Depot

Plant and machinery operations, Depot, Indirect Infrastructure.

Council Administration

Governance - Elected Members, Organisational Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenue – General Rates, Local Government Grants Commission Grants.

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 fixed interest rates between 0.01% and 4.05% (2022: 0.00% and 1.05%). Short term deposits have an average maturity of 1 days and an average interest rate of 3.28% (2022: 1 day and 0.38%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.5042% (2022: 0.4208%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

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)

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 6 monthly; interest is charged at fixed rates between 5.00% and 7.90% (2022: 5.00% and 7.90%).

Carrying Amount:

Approximates fair value.

	Due < 1 year \$ '000	Due > 1 year & ≤ 5 years \$ '000	Due > 5 years \$ '000	Total Contractual Cash Flows \$ '000	Carrying Values \$ '000
Financial Assets and Liabilities					
2023					
Financial Assets					
Cash & Cash Equivalents	4,434	–	–	4,434	4,419
Receivables	1,824	79	51	1,954	1,869
Other Financial Assets	260	–	–	260	259
Total Financial Assets	6,518	79	51	6,773	6,547
Financial Liabilities					
Payables	1,312	–	–	1,312	1,312
Current Borrowings	10	–	–	10	9
Non-Current Borrowings	319	1,148	–	1,467	1,397
Total Financial Liabilities	1,641	1,148	–	2,789	2,718
2022					
Financial Assets					
Cash & Cash Equivalents	5,519	–	–	5,519	5,514
Receivables	567	78	33	678	654
Other Financial Assets	1,792	–	–	1,792	1,792
Total Financial Assets	7,878	78	33	7,989	7,959
Financial Liabilities					
Payables	982	–	–	982	982
Current Borrowings	2,553	–	–	2,553	2,349
Non-Current Borrowings	–	23	–	23	21
Total Financial Liabilities	3,535	23	–	3,558	3,352

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial Instruments (continued)

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

	2023		2022	
	Weighted Avg Interest Rate\$ '000	Carrying Value \$ '000	Weighted Avg Interest Rate\$ '000	Carrying Value \$ '000
Fixed Interest Rates	6.24%	21	7.75%	2,370
Cash Advance Debenture	6.05%	1,385	2.80%	-
		<u>1,406</u>		<u>2,370</u>

Net Fair Value

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

Risk Exposures

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

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial Instruments (continued)

Expected Credit Losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers. As rates and other 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, any amounts held in trust, some Community Group and other Local Council reimbursements). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

	ECL Rate	Gross carrying amount \$ '000	Expected Loss \$ '000
2023			
Current (not past due)	1.0%	67	1
Past due 1-30 Days	2.0%	3	–
Past due 31-60 Days	5.0%	6	–
Past due 61-90 Days	11.0%	21	2
		<u>97</u>	<u>3</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Capital Expenditure and Investment Property Commitments

	2023 \$ '000	2022 \$ '000
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Bridges	-	48
Buildings & Other Structures	-	229
CWMS	32	20
Plant & Equipment	279	60
Roads, Footpaths & Kerbing	290	215
Stormwater	-	21
	601	593
These expenditures are payable:		
Not later than one year	601	593
	601	593

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	(0.8)%	(6.9)%	2.3%
<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	(11)%	(15)%	(17)%
<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	(1.2)%	(9.7)%	2.2%
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	(8)%	(9)%	(13)%
3. Asset Renewal Funding Ratio			
Asset Renewals			
Infrastructure & Asset Management Plan required expenditure	147%	95%	88%
<i>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.</i>			

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Uniform Presentation of Finances

	2023 \$ '000	2022 \$ '000
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income	20,420	19,081
less Expenses	(20,590)	(20,396)
Operating Surplus / (Deficit)	(170)	(1,315)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(5,437)	(3,818)
add back Depreciation, Amortisation and Impairment	6,171	5,852
add back Proceeds from Sale of Replaced Assets	64	157
	798	2,191
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,636)	(1,830)
add back Amounts Received Specifically for New and Upgraded Assets	322	1,215
	(1,315)	(615)
Net Lending / (Borrowing) for Financial Year	(687)	261

Note 16. Leases

(i) Council as a lessor

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

	2023 \$ '000	2022 \$ '000
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	417	421
Later than one year and not later than 5 years	1,686	1,740
Later than 5 years	1,733	1,733
	3,836	3,894

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Superannuation

The Council makes employer superannuation contributions in respect of its employees to HOST Plus Super (formerly 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 2022) 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.

Clare & Gilbert Valleys Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Controlled Entities

Subsidiaries

Section 41 Committees

The financial statements of the following Section 41 Committees have been consolidated into Council's statements for the year ended 30 June 2023.

(a) Mid North Community Passenger Network

This Committee is an advisory committee of interested parties including representatives of the Clare & Gilbert Valleys Council, Wakefield Regional Council, Regional Council of Goyder and Adelaide Plains Council.

A funding deed exists between the Clare & Gilbert Valleys Council and the Minister for Communities and Social Inclusion with additional funding coming from the partner Councils.

The aim of the MNCPN is to address the transport needs of communities in the region particularly the transport disadvantaged, by co-ordinating and brokering transport services within the region, providing an information service and delivering transport where no other appropriate services exist.

The liability to member Councils in the event of the dissolution of the network has been recognised in the Statement of Financial Position. (Note 8)

(b) Other

Auburn Recreation Park Committee
Clare Town Hall Committee
Riverton Recreation Grounds Committee
CEO Panel
Reconciliation Committee

Regional Subsidiaries

Council is a member of the Central Local Government Region of South Australia (referred to as Legatus Group). The objectives of the Region are set out in Clause 2 of the Charter as follows:

- (a) undertake co-ordinating, advocacy and representational roles for its constituent councils at a regional level.
- (b) facilitate and co-ordinate activities of Local Government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of its constituent councils.
- (c) 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.
- (d) develop further co-operation between its constituent councils for the benefit of the communities of the region.
- (e) develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the for the communities of the region
- (f) undertake projects and activities that benefit the Region and its communities
- (g) associate, collaborate and work in conjunction with other regional local government boards for the advancement of matters of common interest
- (h) provide strong advocacy speaking with one voice on what matters most to the communities of the constituent councils
- (i) work together to make the best use of available resources
- (j) collaborate to deliver effective services
- (k) build partnerships with those who can contribute to stronger and more sustainable communities
- (l) develop and implement a robust Business Plan consistent with the Regions Plan

The financials of this regional committee have not been included into Council's statements as they are not considered to be material.

Clare & Gilbert Valleys Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Contingencies & 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.

2. Bank Guarantees

No loans or banking facilities advanced to community organisations have been guaranteed by council.

3. Insurance Loss

Council has no outstanding insurance claims or loss events as at balance date.

4. Legal Expense

Council has no material legal matters pending as at balance date.

Note 20. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

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

	2023	2022
	\$ '000	\$ '000
The compensation paid to Key Management Personnel comprises:		
Salaries, allowances & other short term benefits	831	831
Post-employment benefits	76	86
Long Term benefits	11	-
Termination Benefits	-	7
Total	932	924

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Key management personnel own retail and consulting business from which various supplies and services were purchased as required on account. Total purchases amounted to \$2,245, with none unpaid at the end of the year.

An elected member or an employee is a member of the following management committees; MinMan Sporting Club, Saddleworth District Community Association Inc and Regional Galleries. In accordance with the Local Government Act 1999, these persons declare a conflict of interest and leave the meeting environs when any matter affecting their club or group is discussed or voted upon. A total of \$11,955 was paid to these organisations by Council during the 2022-23 year.

Key management personnel or close family members (including related parties) did not lodge any development applications during the year.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CLARE AND GILBERT VALLEYS COUNCIL

Opinion

We have audited the accompanying financial report of the Clare and Gilbert Valleys Council, which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Clare and Gilbert Valleys Council as of 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *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 other ethical responsibilities in accordance with the Code.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 21st day of November 2023

Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF CLARE AND GILBERT VALLEYS COUNCIL

Opinion

We have audited the compliance of the Clare and Gilbert Valleys Council (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation 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 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2022 to 30 June 2023.

Limitation on 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 Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

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

An assurance engagement on internal 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.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our 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 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, 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 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal 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 internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

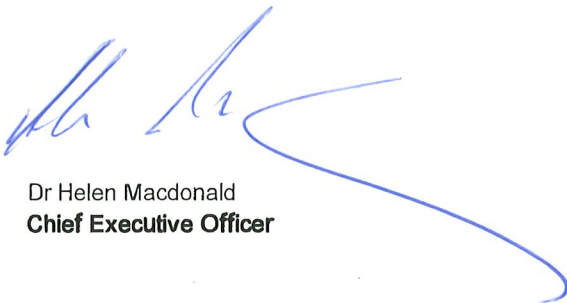
Dated at Adelaide this 21st day of November 2023

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 Clare & Gilbert Valleys Council for the year ended 30 June 2023, the Council's Auditor, Bentleys SA Audit Partnership 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 requirement of regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



Dr Helen Macdonald
Chief Executive Officer



Christine Hahn
Acting Presiding Member,
Audit & Risk Committee

Date: 06 November 2023

Bentleys SA Audit Partnership

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of the Clare and Gilbert Valleys Council 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 (including Independence Standards), Part 4A published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

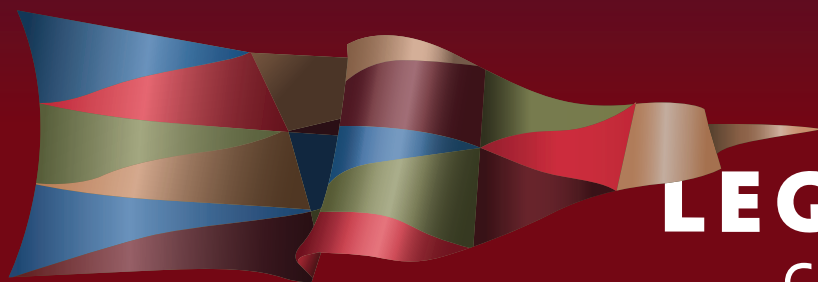
This statement is prepared in accordance with the requirements of Regulation 22 (5) Local Government (Financial Management) Regulations 2011.

Bentleys SA Audit Partnership



David Papa
Partner

Dated at Adelaide this 1st day of November 2023



LEGATUS
GROUP

ANNUAL REPORT

2022 / 2023



*Legatus Group:
Regional Local Government
ambassador and advocate*

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues as a regional subsidiary of its establishing councils under Part 2 of Schedule 2 of the Local Government Act 1999 ("the Act") by virtue of the provisions of Section 43 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the name of the Legatus Group to which it is now referred.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

THE LEGATUS GROUP CHARTER CLAUSE 6.3 ANNUAL REPORT

- 6.3.1 *The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.*
- 6.3.2 *The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.*
- 6.3.3 *The Annual Report must be provided to the Constituent Councils by 30 September each year.*

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority. It now continues in existence as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by the provisions of Section 25 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group to which it is now referred.

The Legatus Group is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the group and ensure that they act in accordance with its Charter.

CONTACT DETAILS

Address: 20 King Street Mintaro SA 5415 PO Box 1 Mintaro SA 5415

Telephone: 0407819000

Email: ceo@legatus.sa.gov.au

Website: www.legatus.sa.gov.au

LEGATUS GROUP BOARD OF MANAGEMENT

The Board consists of all principal members (Mayors) of the Constituent Councils which for 2022/2023 saw changes following the November 2022 elections.

COUNCIL	DELEGATE
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas - Mayor Allan Aughey OAM
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip - Mayor Stephen McCarthy
District Council of Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Ben Browne - Mayor Sue Scarman
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM - Mayor Bill Gebhardt
The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Greg Flint - Mayor Ken Anderson
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

OFFICE BEARERS FOR 2022/23

POSITION	DELEGATE
Chairman	Mayor Phillip Heaslip until 9 September 2022 then Mayor Rodney Reid
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid until 9 September 2022 Mayor Ken Anderson from 19 May 2023
South Australian Regional Organisation of Councils	Mayor Bill O'Brien Mayor Peter Matthey OAM until 18 August 2023 then Mayor Rodney Reid
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newbery and Partners

The following meetings of the Board of Management were held during the 2022/23 year:

- 18 August 2022 Special Meeting online
- 9 September 2022 Annual General Meeting - Burra
- 9 September 2022 Ordinary General Meeting - Burra
- 16 December 2022 Ordinary General Meeting - Kadina
- 10 February 2023 Ordinary General Meeting - Port Pirie
- 19 May 2023 Ordinary General Meeting - Bundaleer North
- 2 June 2022 Special Meeting online

There were five advisory committees in 2022/2023:

- Audit and Risk Management Committee
- Regional Management Group
- Road Transport and Infrastructure Advisory Committee
- Waste Management Advisory Committee
- Community Wastewater Management Advisory Committee

All agendas and minutes from the Board meetings and these committees are published on the Legatus Group Website.

All advisory committee minutes were provided with the agendas to the Legatus Group meetings.

The Constituent Councils are provided during the year with Board Agendas, Minutes, Annual Report, Business Plan, Budget and Financial Reports.



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

COMMITTEE MEMBERS

AUDIT COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Kathie Bowman (Orroroo Carrieton)• Mayor Rodney Reid (Wakefield)• Mr Peter Ackland (Port Pirie)• Mr Stephen Rufus (Chair) (Peterborough)• Mr Ian McDonald (Independent)

MANAGEMENT GROUP (COUNCIL CEOS)	MEMBERS
	<ul style="list-style-type: none">• Mr Sam Johnson OAM (Mt Remarkable)• Mr James Miller (Adelaide Plains)• Mr Martin McCarthy (Barossa)• Ms Maree Wauchope (Barunga West)• Dr Helen Macdonald (Clare & Gilbert Valleys)• Mr Russell Peate (Copper Coast)• Mr Eric Brown (Flinders Ranges)• Mr David Stevenson (Goyder)• Mr Richard Dodson (Light)• Ms Kelly Westell (Northern Areas)• Mr Paul Simpson (Orroroo Carrieton)• Mr Stephen Rufus (Peterborough)• Mr Peter Ackland (Pirie Regional)• Mr Andrew MacDonald (Wakefield) (Chair)• Mr Andrew Cameron (Yorke Peninsula)



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

COMMITTEE MEMBERS

ROAD TRANSPORT INFRASTRUCTURE ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Dr Helen Macdonald (Clare & Gilbert Valleys) (Chair)• Mayor Leon Stephens (Port Pirie)• Lee Wallis (Goyder)• Steve Kaesler (Barossa)• Tim Neumann (Copper Coast)• Andre Kompler (Yorke Peninsula)• Karen Lee-Jones (Department of Planning, Transport and Infrastructure)• Daniel Willson (CEO RDA YMN)• Stuart Roberts (Wakefield)• Mitchell Foote (Flinders Ranges)

WASTE MANAGEMENT ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Mark Wasley (Adelaide Plains) (Chair)• Ivan Nolte (Copper Coast)• Tom Jones (Adelaide Plains)• Aaron Curtis (Barossa)• Glen Growden (Wakefield Regional)• Andre Kompler (Yorke Peninsula)• Lynette Seccafien (Adelaide Plains)• Stephen Rufus CEO (Peterborough)

COMMUNITY WASTE MANAGEMENT ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Leon Stephens (Port Pirie) (Chair)• Gary Easthope (Clare and Gilbert Valleys)• Grant Smith (Yorke Peninsula)• Nathan Berry (Light)• Kirsty Morgan (Wakefield)

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT MAYOR RODNEY REID

“ *It has been an honour to have been elected as Chairman of the Legatus Group at the September 2022 AGM and to move from previous role as Deputy.* ”

Firstly, I wish to acknowledge that there has been 5 new members to the board with 4 new Mayors and 1 returning Mayor which has provided some level of continuity. The Local Government elections in late 2022 did cause some level of complexity around appointments and decision making. With this in mind we held an induction session and following the board's approval we distributed a draft strategic plan and I took the opportunity to visit all member councils along with our CEO.

It was a pleasure to have Mayor Bill O'Brien as a Deputy Chairman and fellow member of the South Australian Regional Organisation of Councils (SAROC) and to welcome Mayor Ken Anderson in May 2023 as a joint Deputy Chairman.

At the May 2023 meeting Mayor Bowman announced her intention to resign and the Legatus Group thanked her for her long service to her community and the Legatus Group including as inaugural member of the Legatus Group Audit and Risk Management Committee.

There had been a decline in the attendance at board meetings prior to my appointment plus a break down in the connections between the Management Group (CEOs) and their involvement with the board.

I am of the opinion that this has since turned the corner following a workshop I attended with the Management Group and a new approach to the board meetings agendas which includes relevant examples of projects and programs from member councils.

The Legatus Group at the 19 May 2023 meeting committed to having an independent review of the charter and the strategic plan which is designed to assist in clarifying our direction. This will allow both Board Members and the CEOs to be further engaged on the future of the Legatus Group and allow them to provide input to their member councils.

It should be noted that the Barunga West Council has provided the 18 months' notice required of their withdrawal of membership according to our charter and CEO Simon Millcock acknowledged this through a return email to Barunga West Council.

The board has taken an approach over the past five years to not significantly increase members fees whilst using the reserves to undertake both administration and project work including the appointment of an Administration Officer. The board last year noted this needed reviewing in 2022/2023, which occurred through our Annual Business Plan and Budget for 2023/2024, whilst the plan to meet the targets for our reserves as previously agreed to by June 2023 occurred.

For the second year in a row the Legatus Group has paid for the membership of member councils to the SA Coastal Council Alliance. With a desire from the members seeking more user pay for the various projects taken on by Legatus, the funding for the SA Coastal Council Alliance memberships has not been included in the adopted Legatus 2023/2024 budget.

The board has continued to focus on the key areas of:

- Roads and Transport Infrastructure
- Waste Management – including Wastewater
- Community Capacity Wellbeing
- Environmental Stainability



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Legatus Group provides a pivotal role to member councils in advocating on regional and state-wide issues and this has included:

- Rating equity associated with major energy producers continues through the recommendations and reports by the Legatus Group to the LGA.
- Wellbeing and Mental Health with a delegation of local MPs' Lifeline and the Legatus Group meeting with Minister for Health to gain support for retaining and expanding the Community Connect Centre model delivered by Lifeline. This included attendance by Dr John Brayley Chief Psychiatrist to the December 2022 Legatus Group meeting.
- Assisted with matters relating to Community Wastewater Management Schemes which saw a review and CWMS reform program.
- Delivery of the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.
- Review of the methodology used in assessing applications for the Special Local Roads Program.
- The role of Regional LGAs and SAROC to reduce any ambiguity associated with the Regional LGAs being able to provide reports to SAROC so that they can provide both a filtering mechanism for members and submit appropriate reports to SAROC.
- Support to the Flinders Ranges Council in their approach to have a review of appointments to LGA Board and SAROC and timing of the AGM.
- Support to the Goyder Council in their advocacy on the lack of backup power to telecommunications towers.
- Recommendations that the LGA consider creating a new committee for areas of support sought by member councils associated with CWMS.
- Support to the Flinders Ranges Council in their advocacy for the reintroduction of electronic attendance by Councillors at Council meetings.
- Approach by the Legatus Group to lobby for increased funding for the SLRP Program.
- Support to the Orroroo Carrieton Council opposition to the model Fee Structure being set by ESCOSA.



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Legatus Group provided support at a regional and state level with forums, workshops and webinars which attracted over 400 people throughout the year and they included:

- SA CWMS Conference (partnership with LGA) - Adelaide
- Legatus Group Waste Forum (partnership with KESAB) – Peterborough
- Prosper! Interdisciplinary solutions for Prosperous Regions Forum (partnership UniSA) - Nuriootpa
- Yorke Mid North Alliance Regional Planning Forum (partnership Northern and Yorke Alliance) - Tanunda
- Legatus Group Regional Roads Forum – Maitland
- Accessible Tourism Forum (partnership Catalyst Foundation) – Kadina
- Ageing and Disability Lifestyle Expo – Kadina
- Community Development Forum – Burra
- Native Foods Cultural Awareness Forum – Quorn
- Urban Sustainability Forum – Freeling

Key reports and projects supported this year by the Legatus Group were:

- Updated Report - Wellbeing Gap Analysis Legatus Group Northern Councils released.
- Attracting, Developing and Retaining Regional Local Government Workforce Report released.
- Career Pathways & Workforce Toolkit for Regional SA Councils commenced.
- MoU established with Lions International to support Waste reduction.
- Northern and Yorke Community Continuity Planning for Disasters.
- Stormwater Harvesting.
- Legatus Group Regional Local Roads Plan database updates and Expansion of Regional Road Transport GIS and including Bridge and Culverts.
- NHVR Strategic Local Government Asset Assessment Project with National Heavy Vehicle Regulator.
- CWMS on-line training project.
- Assessment of Bridge and Culverts report
- Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026.
- Northern and Yorke Climate Change Sector Agreement.
- Northern and Yorke Drought Resilience Plan.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

Direct support has been provided to grant applications for the region which have resulted in close to \$4.5m of value to the region. They include:

- 2022 SLRP grants resulting in \$4.056m across 4 councils from a total \$13.356m allocated to regional councils in 2022 or approx. 30% of the funding.
- Preparing your community for disasters and emergencies – Northern and Yorke Region of SA secured \$92,000 funding from SAFECOM.
- Pilot Organics Processing Plant at Peterborough (successful).
- Carbon Offsetting for Local Government – being led by City of Adelaide (successful).
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management with Constructed Floating Wetland Systems – being led by UniSA (successful).
- Caravan / RV Dump Point Project – being led by Flinders University (successful).
- LG Career Pathways & Workforce Toolkit for Regional SA Councils – being led by Torrens University (successful).
- Landscape Board Future Drought Fund: Extension and Adoption of Drought Resilience Farming Practices Grants Program application.
- Adelaide Plains Council Heavy Vehicle Safety Initiative.
- Uni SA Solar PV Recycling.

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner.

There has been significant support for equity associated with the Special Local Roads Program funding and we were pleased to see the positive outcomes especially for the Yorke Peninsula Council application.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

The board has made a concerted effort to reduce the amount of project work being undertaken and progress more on advocacy and providing a partnership approach with others on projects.

The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums which have all been highly regarded and of great value to those attending and especially member councils. I also note with positivity the CEO efforts to support regional councils across the State.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies. The other advisory committees have played a key role in supporting and recommending actions to the board. It is pleasing to see more board members and council staff being active on these committees. I would like to acknowledge all the Board members and council CEOs and staff who have committed time to the Advisory Committees.

I thank CEO Simon Millcock for the reports prepared and the introduction of the bi-monthly newsletter which is distributed to stakeholders and partners in all spheres of government. I wish to thank him for his commitment and passion for the local government sector and his willingness to work with all members and to accept and progress the ongoing changes within the Legatus Group.

2022/2023 has been a year of listening to each other, learning from each other and redirecting our focus as we work together to support and strengthen our region.



Mayor Rodney Reid

Chairman Legatus Group

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT MR SIMON MILLCOCK

“ Firstly, I would like to acknowledge the support provided to me by Chairman Mayor Rodney Reid and Deputy Chairman Mayor Bill O’Brien, Board Members, CEOs, Committees, Regional Partners and the Legatus Group staff over the past year.

This year saw the focus on a more consolidated approach to advocacy and increased partnerships.

There were three grants secured in 2023/2024 which were:

1. **Regional Capacity Building Allocations – LGA**
2. **Joint Services Arrangements CWMS – LGA CWMS**
3. **Preparing your community for disasters and emergencies – SAFECOM**

Items 2 and 3 allowed for the employment of part time Project Officers Dr Paul Chapman and Robert Bunch. All contracts for grants and projects have been reported on according to the agreements with a delay experienced in securing the first payment of the SAFECOM funds due to the reference group meeting late in June 2023 to approval a draft document required by SAFECOM.

This year 54% of the Legatus Group’s income came from its membership fees. The 15-member council contributions during the previous six years had been on average around 30% of the Legatus Group income.

Due to a reduction in project work, there were less grants obtained although they did make up around 33% of the Legatus Group income. Interest rates increased, which resulted in a better than predicted return on investment income.

This reduction in grant funding was also reflected in a major reduction in contractor and consultant costs compared to the previous 4-5 years.

Areas with increases in expenses to those budgeted were due to motor vehicle costs as the change over to a new vehicle was not able to occur due to supply delays. The meeting and conference costs were substantially higher than the previous year but this was budgeted for as the Legatus Group had responsibility to manage the Annual Forum for the Northern and Yorke Alliance. Telephone, Internet and Websites were around half of the costs from 2022 and this was due to working from home and the website being updating in 2022.

The financial result is that the Legatus Group continues to be in a sound financial position to cover its forthcoming liabilities and within the targets set by the board for its reserves. Previous decisions by the Legatus Group were to have around 18 months of operational costs / commitments available with some funds as a contingency for any possible immediate project. The amount that has been identified previously was \$450,000 and this year the amount in the accumulated surplus and other reserves is just slightly under \$500,000.

The Legatus Group budget for 2022/2023 had shown an operating deficit of \$172,800 and the actual deficit was \$119,340. Noting that the instalments from SAFECOM of \$42,000 and \$3,000 from the LGA for projects whilst invoiced were not received by 30 June 2023.

The closure of the Legatus Group office has continued to assist with reduced administration costs with all staff working from their home offices. Plus, there was a reduction in travel required by the CEO although this was countered by the inability to secure a new vehicle so vehicle maintenance costs were higher.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT

MR SIMON MILLCOCK (CONTINUED)

The board has noted that the current use of reserves to fund administration costs is not sustainable and following support from 11 of the member councils for the 2023/2024 Legatus Group Business Plan and Budget there will be an increase in membership fees. This will be further addressed in the coming year with a review of the Charter and Strategic Plan.

This year saw my attendance and delivery of agendas, minutes and reports to over 40 Legatus Group Board, Advisory Committees, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of state and regional forums, workshops and webinars.

The board continued to support having a part time administration officer and the contract with Tracey Rains was extended and this has provided beneficial outcomes.

The 2 reviews of the Legatus Group Strategic Plan during the year were not able to reach a conclusion with the first version being approved by 14 of the 15 constituent councils and following the Local Government election the second version approved by 11 of the 15 constituent councils. As the charter requires all 15 member councils to approve this was not achieved.

I am a member of the Yorke Mid North Alliance, Regional LGA CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee (proxy for Mayor O'Brien). Whilst I provided a regional voice to help support the local government sector in several areas including:

- EPA and the State of the Environment Report Assurance Group
- Orroroo and Roseworthy Drought Hub Nodes
- Local Govt Regional Climate Partnerships Network
- UniSA C-Edge Advisory Board
- Volunteer SA NT – Volunteer Strategy

The Legatus Group Website updates include increased information from all forums undertaken as a resource plus the bi-monthly CEO Newsletter gains positive feedback. The social media presence has continued to grow with increased followers on both Facebook and LinkedIn.



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT

MR SIMON MILLCOCK (CONTINUED)

Reports distributed and or published include:

- Legatus Group Road Transport Plan Expansion to now include QGIS and Roads Data Base Update.
- Wellbeing Gap Analysis from the Northern Councils Update.
- Attracting, Developing and Retaining Regional Local Government Workforce Report.
- Northern and Yorke Drought Resilience Plan.

Projects which have commenced and that are being supported are:

- Preparing your community for disasters and emergencies – Northern and Yorke Region of SA (Legatus Group).
- Extending the capacity of regional Community Wastewater Management Systems (UniSA).
- Local Government Career Pathways & Workforce Toolkit for Regional South Australia (Torrens University).
- Stormwater Harvesting (Space Down Under).
- Carbon Offsetting for Local Government (consortium of councils via City of Adelaide).
- Caravan / RV Dump Point Project (Flinders Uni).
- Prosperous Regions Conference (UniSA).
- Native Foods Supply Chain (UniSA).
- Drought Future Fund - Community Impact project (Northern and Yorke Alliance via RDA BGLAP).
- Northern and Yorke Landscape Board Resilient Coastal Ecosystems on YP and Gulf and Ranger Project.
- NHVR / Legatus Group Heavy Vehicle Priority Route Collaboration.
- District Council of Peterborough Pilot Organics Processing Plant.

Whilst support was provided to:

- Adelaide Plains Councils application for Heavy Vehicle Safety Initiative.
- UniSA Solar PV Recycling.
- LGA application to the Coastal and Estuarine Risk Mitigation Program.
- LGA Building Sector Capability Project.
- UniSA Support for uaDA Grant - Digital Data Connectivity and Sharing Platform for Climate Resilience and Adaptation Planning in Regional SA.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT MR SIMON MILLCOCK

Advocacy support continues to be a priority and this has included.

- Legatus Group request for changes to SLRP applications.
- Legatus Group support for an LGA CWMS Advisory Committee.
- Yorke Peninsula Council with the North Coast Road Point Turton SLRP application.
- The Flinders Ranges Council re Councillor participation at council meetings through electronic means.
- District Council of Orroroo Carrieton re Equity in cost by ESCOSA.
- Lifeline Community Connect – Centralised model for the delivery of Mental Health.
- Rating Equity for Councils from Power Generators.

The second half of the year has seen the LGA advise that Regional LGAs previous approach for engagement as both a filtering mechanism and being able to provide direct reports on matters to SAROC is not supported. This has caused a level of concern in the Legatus Group and this is being addressed by the LGA and Regional LGAs.

I sincerely thank the support I received from Paul Chapman, Tracey Rains, Robert Bunch and Colin Davies. Working in isolation across a broad region has its challenges but the resulting work from all reflected well for the Legatus Group.



Simon Millcock

CEO Legatus Group

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN LEGATUS GROUP AUDIT AND RISK COMMITTEE – STEPHEN RUFUS

This is a summary of activities undertaken, and recommendations made during 2022-2023.

The committee met on 4 occasions.

DATE	NO OF MEMBERS ATTENDING
25 August 2022	5
8 December 2022	3
31 January 2023	4
5 May 2023	5

COMMITTEE MEMBER	NO OF MEETINGS ATTENDING
Mayor Kathie Bowman	3
Mayor Rodney Reid	4
Peter Ackland	2
Stephen Rufus	4
Ian McDonald	4



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

The following table sets out the principal issues addressed by the Committee for 2022-2023.

PRINCIPAL ISSUES EXAMINED	COMMENT
Audit Committee Chair	That there is an Independent Member of the Audit Committee to Chair approved and Stephen Rufus appointed.
Annual Financial Report	No issues, unqualified audit, adopted for the 21/22 financial year.
Review of Budget Against Actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of Work Plan, Internal Controls	<ol style="list-style-type: none">1. Work planned maintained and adoption of recommendations by Auditor re policies.2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board.
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter regrading adoption of Annual Business Plan and Budget.
Business, Budget and Strategic Plan	<ol style="list-style-type: none">1. Monitored the 2022-2023 business plan and budget and its quarterly updates.2. Noted, supported and provided input to Legatus Group Strategic Plan reviews.3. Reported on a need to align the Business Plan and Budget to Strategic Plan.4. Recommended a procedure be developed for preparing the annual business plan and budget.5. Recommended a review be undertaken of the formatting for the Long Term Financial Plan.
Policies	Recommendations to the board for adoption of 3 new policies: <ul style="list-style-type: none">• Board Induction• Records and Information Management• Risk Management
Membership	The final meeting noted the contribution Mayor Kathie Bowman had provided to the committee.
Equity / Reserves	Recommendations to Board on the levels to be held.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

CENTRAL LOCAL GOVERNMENT REGION OF SA

TRADING AS



ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR

1 JULY 2022 - 30 JUNE 2023

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2023

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ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Legatus Group 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 Legatus Group'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 Legatus Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Legatus Group's accounting and other records.


.....
Simon MILLCOCK
CHIEF EXECUTIVE OFFICER


.....
Mayor Rodney REID
CHAIR

Date: 25 August 2023.

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STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Council Contributions	2	173,850	170,400
Grants, subsidies and contributions	2	107,600	93,783
Investment income	2	22,035	7,032
Other income	2	18,329	3,108
Total Income		321,814	274,323
EXPENSES			
Employee costs	3	272,632	263,171
Materials, contracts & other expenses	3	167,150	305,395
Depreciation, amortisation & impairment	3	1,372	7,209
Total Expenses		441,154	575,775
OPERATING SURPLUS / (DEFICIT)		(119,340)	(301,453)
Other Comprehensive Income		-	-
NET SURPLUS / (DEFICIT)		(119,340)	(301,453)
TOTAL COMPREHENSIVE INCOME		(119,340)	(301,453)

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

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STATEMENT OF FINANCIAL POSITION as at 30 June 2022

		2023	2022
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	504,240	657,733
Trade & other receivables	4	91,100	2,152
Total Current Assets		595,340	659,885
Non-current Assets			
Infrastructure, property, plant & equipment	5	13,409	13,872
Total Non-current Assets		13,409	13,872
Total Assets		608,749	673,757
LIABILITIES			
Current Liabilities			
Trade & other payables	6	74,037	15,037
Provisions	6	13,457	23,881
Total Current Liabilities		87,494	38,918
Non-current Liabilities			
Provisions	6	21,423	15,667
Total Non-current Liabilities		21,423	15,667
Total Liabilities		108,917	54,585
NET ASSETS		499,832	619,172
EQUITY			
Accumulated Surplus		230,062	349,402
Other Reserves	7	269,770	269,770
TOTAL EQUITY		499,832	619,172

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

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

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
	Notes	\$	\$	\$
2023				
Balance at end of previous reporting period		349,402	269,770	619,172
Net Surplus / (Deficit) for Year		(119,340)	-	(119,340)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		230,062	269,770	499,832
2022				
Balance at end of previous reporting period		650,854	269,770	920,624
Net Surplus / (Deficit) for Year		(301,453)	-	(301,453)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		349,402	269,770	619,172

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

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STATEMENT OF CASH FLOWS

for the year ended 30 June 2023

		2023	2022
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Council Contributions		173,850	170,400
Investment receipts		22,035	7,032
Grants utilised for operating purposes		18,652	131,599
Reimbursements		-	-
Other revenues		18,329	3,108
<u>Payments</u>			
Employee costs		(277,300)	(255,086)
Materials, contracts & other expenses		(108,150)	(327,520)
Net Cash provided by (or used in) Operating Activities	8	(152,584)	(270,467)
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(909)	(1,720)
Purchase of investment property		-	-
Net purchase of investment securities		-	-
Development of real estate for sale		-	-
Loans made to community groups		-	-
Capital contributed to equity accounted Council businesses		-	-
Net Cash provided by (or used in) Investing Activities		(909)	(1,720)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		-	-
Repayment of finance lease liabilities		-	-
Repayment of aged care facility deposits		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(153,493)	(272,187)
Cash & cash equivalents at beginning of period	8	657,733	929,919
Cash & cash equivalents at end of period	8	504,240	657,733

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

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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

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.

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

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

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

The Legatus Group ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the *Local Government Act 1999*.

The Constituent Councils are:

- | | |
|--------------------------------------|--|
| 1. The Barossa Council | 2. District Council of Mount Remarkable |
| 3. Barunga West Council | 4. Northern Areas Council |
| 5. Clare and Gilbert Valleys Council | 6. District Council of Orroroo/Carrieton |
| 7. Copper Coast Council | 8. District Council of Peterborough |
| 9. The Flinders Ranges Council | 10. Port Pirie Regional Council |
| 11. Regional Council of Goyder | 12. Wakefield Regional Council |
| 13. Light Regional Council | 14. Yorke Peninsula Council, and |
| 15. Adelaide Plains Council. | |

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

1.3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Group obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Group's operations for the current reporting period.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

1.5 Vehicles & Contents

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

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

Contents	\$2,000
Motor Vehicles	\$5,000

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

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

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

1.6 Payables

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

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

1.7 Employee Benefits

Salaries, Wages & Compensated Absences

The Group has 2 FTE employees as at the 30 June 2023, a Chief Executive Officer, a part-time Project Officer and a part-time Admin Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

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

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1.8 Superannuation

The Group contributes the statutory 10.5% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 11.0% for the 2023-24 financial year.

1.9 GST Implications

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

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

1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 *Leases*. The Group was only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease was recognised as an operating expense on a straight-line basis over the term of the lease. There were no leases for the year 22-23.

1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies.

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2023 reporting period and have not been used in preparing these reports.

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvement 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 17 Insurance Contracts

The Group is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group. Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

1.13 Disclaimer

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

1.14 Comparative Information

During the financial year, the Group has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Group.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

Note 2 - INCOME

	2023 \$	2022 \$
COUNCIL CONTRIBUTIONS		
<u>General Contribution</u>	<u>173,850</u>	<u>170,400</u>
	<u>173,850</u>	<u>170,400</u>
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	22,035	7,032
Banks	-	-
	<u>22,035</u>	<u>7,032</u>
OTHER INCOME		
Conference Registrations & Sponsorship	13,211	3,108
Sundry	5,118	-
	<u>18,329</u>	<u>3,108</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
CWMS	31,000	28,000
Disaster Recovery	29,100	-
Volunteering	7,500	-
Regional Capacity	40,000	42,783
SA Road Funding	-	15,000
NRM - - Landscape Priority	-	8,000
	<u>107,600</u>	<u>93,783</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
Sources of grants		
Commonwealth government	-	-
State government	29,100	8,000
LGA	71,000	85,783
Other	7,500	-
	<u>107,600</u>	<u>93,783</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 3 - EXPENSES

	2023	2022
	\$	\$
EMPLOYEE COSTS		
Salaries and Wages	200,665	198,882
Employee leave expense	37,008	31,768
Superannuation	25,358	22,064
Workers' Compensation Insurance	2,920	4,232
Professional Development	461	127
FBT	6,220	6,098
Total Operating Employee Costs	272,632	263,171
Total Number of Employees	1.9	2.0
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,441	2,338
Subtotal - Prescribed Expenses	<u>2,441</u>	<u>2,338</u>
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	107,179	241,380
Legal Expenses	-	80
Unleaded Fuel	3,939	4,075
Other Motor Vehicle Costs	3,538	2,752
Members Allowances & Support	4,500	4,125
Meetings & Conferences	13,381	4,807
Insurance	10,537	8,921
Rental - Premises	-	9,603
Advertising	1,268	704
Accommodation	1,230	1,932
Airfares, Taxi Fares & Parking	223	263
Travel - Reimbursement	2,079	1,124
Catering & Meals	7,507	7,372
Telephone & Internet	2,981	3,871
IT & Web	5,354	10,963
Postage/Stationery	644	784
Sundry	349	300
Subtotal - Other Materials, Contracts & Expenses	<u>164,709</u>	<u>303,057</u>
	<u>167,150</u>	<u>305,395</u>
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	1,372	5,489
Contents	-	1,720
	<u>1,372</u>	<u>7,209</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 4 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

Cash at Bank	38,081	12,324
Deposits at Call	466,159	645,409
	<u>504,240</u>	<u>657,733</u>

TRADE & OTHER RECEIVABLES

Accrued Revenues	1,780	495
Other levels of Government	89,320	-
GST / FBT Recoupment	-	1,657
	<u>91,100</u>	<u>2,152</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2022				2023			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	28,967	(15,095)	13,872	-	29,876	(16,467)	13,409
Contents	-	3,678	(3,678)	-	-	3,678	(3,678)	-
TOTAL PLANT & EQUIPMENT	-	32,645	(18,773)	13,872	-	33,554	(20,145)	13,409
<i>Comparatives</i>	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872

	2022	CARRYING AMOUNT MOVEMENTS DURING YEAR							2023	
	\$	\$							Net	\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Revaluation	CARRYING AMOUNT
	New/Upgrade	Renewals	In				Out			
Motor Vehicles	13,872	909	-	-	(1,372)	-	-	-	-	13,409
Contents	-	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	13,872	909	-	-	(1,372)	-	-	-	-	13,409
<i>Comparatives</i>	19,361	1,720	-	-	(7,209)	-	-	-	-	13,872

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 6 - LIABILITIES

	2023		2022	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	-	-	2,205	-
Payments received in advance	49,100	-	7,500	-
Accrued expenses - employee entitlements	4,919	-	4,082	-
Accrued expenses - other	2,250	-	1,250	-
GST & PAYG	17,768	-	-	-
	<u>74,037</u>	-	<u>15,037</u>	-
PROVISIONS				
Employee entitlements - Annual Leave	13,457	-	23,881	-
Employee entitlements - Long Service Leave	-	21,423	-	15,667
	<u>13,457</u>	<u>21,423</u>	<u>23,881</u>	<u>15,667</u>

Note 7 - RESERVES

OTHER RESERVES	1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
General Reserve	269,770	-	-	269,770
TOTAL OTHER RESERVES	<u>269,770</u>	-	-	<u>269,770</u>
<i>Comparatives</i>	<u>269,770</u>			<u>269,770</u>

PURPOSES OF RESERVES

Other Reserves

This reserve was established to provide for one year of basic operation (employee costs, vehicle costs, insurance, materials), should no revenue be received.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2023 \$	2022 \$
Total cash & equivalent assets	4	504,240	657,733
Less: Short-term borrowings	8	-	-
Balances per Cash Flow Statement		<u>504,240</u>	<u>657,733</u>

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

Net Surplus (Deficit)		(119,340)	(301,453)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,372	7,209
Net increase (decrease) in unpaid employee benefits		(4,668)	8,085
		(122,636)	(286,159)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(88,948)	37,818
Net (increase) decrease in other current assets		(909)	-
Net increase (decrease) in trade & other payables		59,000	(22,125)
Net Cash provided by (or used in) operations		<u>(153,493)</u>	<u>(270,466)</u>

Note 9 - FUNCTIONS

The activities of the Region are categorised into the following programs, projects & activities:

- 1 A - Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P006 - Disaster & Emergency Management
- 4 P009 - CWMS & Climate Change Co-ordinator
- 5 P017 - Waste Management Composting
- 6 P022 - Roads & Transport
- 7 P027 - Community Capacity Building
- 8 P028 - Regional Capacity Building
- 9 P034 - N&Y Coastal Management Action Plan
- 10 P038 - Regional Waste Strategy
- 11 P040 - Disability Inclusion Action Plan
- 12 P045 - Aboriginal Engagement Committee
- 13 P046 - DCP Pilot Organics Plant

Income and expenses have been attributed to the functions/activities throughout the financial year.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 10 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.30% as at 30 June 2023

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Trade & other debtors

Accounting Policy: Carried at nominal value.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

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

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liquidity Analysis

	2023	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		504,240	-	-	504,240	504,240
Receivables		91,100	-	-	91,100	91,100
Other Financial Assets		-	-	-	-	-
Total		595,340	-	-	595,340	595,340
Financial Liabilities						
Payables		2,250	-	-	2,250	2,250
Current Borrowings		-	-	-	-	-
Non-Current Borrowings		-	-	-	-	-
Total		2,250	-	-	2,250	2,250

	2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		657,733	-	-	657,733	657,733
Receivables		2,152	-	-	2,152	2,152
Other Financial Assets		-	-	-	-	-
Total		659,885	-	-	659,885	659,885
Financial Liabilities						
Payables		1,250	-	-	1,250	1,250
Current Borrowings		-	-	-	-	-
Non-Current Borrowings		-	-	-	-	-
Total		1,250	-	-	1,250	1,250

Net Fair Value

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

Risk Exposures

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

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

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

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 11 - FINANCIAL INDICATORS

	2023	2022	2021
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

Operating Surplus Ratio

<u>Operating Surplus</u>	(37.1%)	(109.9%)	(49.8%)
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(151%)	(221%)	(148%)
Total Operating Income			

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

Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	0%	0%
Depreciation Expenditure			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 12 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Group 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

	2023 \$	2022 \$
Income	321,814	274,323
Expenses	<u>(441,154)</u>	<u>(575,775)</u>
Operating Surplus / (Deficit)	(119,340)	(301,453)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	1,372	7,209
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	1,372	7,209
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(909)	(1,720)
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	(909)	(1,720)
Net Lending / (Borrowing) for Financial Year	<u>(118,877)</u>	<u>(295,964)</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 13 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 1 person was paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	163,432	158,801
Member Allowance	4,500	4,125
Post-employment benefits	17,160	15,880
Long term benefits	-	-
FBT	6,220	6,098
Termination benefits	-	-
TOTAL	191,312	184,904

The Group received the following amounts in total:

	2023	2022
	\$	\$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	Received 2023	Outstanding 2023
	\$	\$
The Barossa Council	12,749	-
Barunga West Council	12,749	-
Clare and Gilbert Valleys Council	12,749	-
Copper Coast Council	12,749	-
The Flinders Ranges Council	12,749	-
Regional Council of Goyder	12,749	-
Light Regional Council	12,749	-
Adelaide Plains Council	12,749	-
District Council of Mount Remarkable	12,749	-
Northern Areas Council	12,749	-
District Council of Orroroo / Carrieton	12,749	-
District Council of Peterborough	12,749	-
Port Pirie Regional Council	12,749	-
Wakefield Regional Council	12,749	-
Yorke Peninsula Council	12,749	-
TOTAL	191,235	-

Description of Services provided to all Related Parties above:

The Legatus Group is the peak regional local government organisation that is focused on the interests of its communities. The Legatus Group's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

The Group has Five Primary Goals and numerous strategies to achieve these are outlined in the Group's Strategic Plan 2018-2028 which is available on the Group's website.

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LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 14 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2023.

Note 15 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

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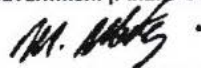
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ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

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

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



CHIEF EXECUTIVE OFFICER
The Barossa Council



CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council



CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council



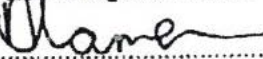
CHIEF EXECUTIVE OFFICER
Light Regional Council



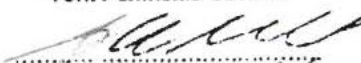
Acting CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable




CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council



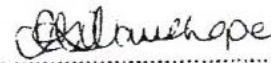
CHIEF EXECUTIVE OFFICER
York Peninsula Council



CHIEF EXECUTIVE OFFICER
Wakefield Regional Council



CHIEF EXECUTIVE OFFICER
Legatus Group



CHIEF EXECUTIVE OFFICER
Barunga West Council



CHIEF EXECUTIVE OFFICER
Copper Coast Council



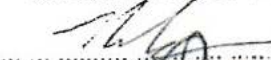
CHIEF EXECUTIVE OFFICER
Regional Council of Goyder



CHIEF EXECUTIVE OFFICER
Adelaide Plains Council



CHIEF EXECUTIVE OFFICER
Northern Areas Council



CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carleton



CHIEF EXECUTIVE OFFICER
District Council of Peterborough



CHAIR, Legatus Group
Audit & Risk Management Committee



CHAIR
Legatus Group

Date: 25 August 2023