



# Wakefield Regional Council Annual Report 2022/23



**WAKEFIELD**  
REGIONAL COUNCIL

Front cover: Balaklava Swimming Pool during its first week of opening.

Below image: The nearly completed Owen Swimming Pool with shade sails and irrigation being installed.



## Table of contents

2022/23 Snapshot	3
Message from the Mayor	4
Message from the CEO	5
Wakefield 2030 Community Plan Report	6
Community Services	10
Our Council	11
Our Team	12
Our 2022/23 Performance: Annual Plan	20
2022/23 in review	22
Listening to You: Information	28
Financial Information 2022/23	30
Financial Statements	31

# 2022/23 Snapshot



## Roads

85km of unsealed roads renewed  
1.2km of unsealed road upgrades  
9.3km of sealed road renewed  
2km of kerb/water table renewed



## Development

116 development approvals  
\$10.58M value of all developments approved  
10 houses approved  
32 additions/sheds approved  
6 Land Division/Boundary realignment  
68 Other developments



## Waste & Recycling

1,166 tonnes of kerbside waste collected  
326 tonnes of kerbside recyclable materials collected  
384 tonnes of organic kerbside waste collected  
13 tonnes of tyres collected



## Customers and communication

1796 Facebook followers  
1656 Facebook likes  
26,000 Unique website users  
75,028 Web page views



## Regulatory services

1917 dogs registered  
397 cats registered  
49 building inspections  
51 food safety inspections



## Finances

\$9,742,000 general rate revenue raised  
\$7,376,000 external grant funding received  
\$38,000 funding support to town committees and newsletters  
\$23,000 Small Business incentives  
\$140,000 in community grants awarded – minor/major grants, sponsorships, events and water supports.

# Message from the Mayor

Welcoming new citizens to Wakefield is one of the great joys of my role.

Each year on Australia Day or throughout the year, we welcome new citizens from around the world to Wakefield. It always excites me to see what these citizens will bring to our communities, this past year alone we welcomed 13 new citizens to Wakefield. I'm often surprised to see what our newest citizens bring to our region from around the world. Council works hard to welcome these citizens and ensure they're a part of our communities and included as we work towards our Wakefield 2030 community plan.



We continue to take great strides working towards the community plan ensuring our vision of 'a great place to do business and a great place to belong' is achieved. Look around our region and you'll see the community's vision for this plan coming to light with Council delivering great projects across our towns. These projects support our communities and enhance our towns, while sticking to our key themes of Liveable Communities, Thriving Region and Sustainable Future.

Completed projects such as the Balaklava Swimming Pool, closing the gap on our unsealed road network renewals by \$1.96M and beginning the first stage of our Port Wakefield Township master plan are all great initiatives that have already have, or will deliver, excellent outcomes for our region.

Port Wakefield is a hidden gem in our state, and we'll be able to highlight its rich history thanks to stage one of our Port Wakefield Masterplan being adopted by Council. The initial scope of works will see Edward Street transformed with greening, beautification, additional street furniture, lighting, landscaping and wayfinding signage from the highway. Enhancing this historic space will pair with the recent upgrade of the Augusta Highway and hopefully get travellers off the highway and into the town to explore Port Wakefield.

Reflecting on 2022/23 we saw a changing of the guard within the Council chamber. The 2022 Local Government Elections held in November saw us welcome four new Council members to the chamber.

I'd like to thank the previous Council members who were unsuccessful in their re-election or who didn't stand again for their service to our region and their time on Council.

Barbara Chappell, Derryn Stringer, Tom Michael and Di Taylor were all elected, with Council also electing a new Deputy Mayor, Denni Agnew. These new Council members will bring fresh ideas to the chamber and a new perspective of how we can better serve our region.

Finally, I'd like to thank our previous CEO Andrew MacDonald who resigned in June.



Mayor Reid and Her Excellency, the Honourable Frances Adamson AC, Governor of South Australia.



Mayor Reid with our region's newest citizens.



Mayor Reid and Member for Grey Rowan Ramsey at the Balaklava Swimming Pool Opening.

Andrew has been an integral part of creating our Wakefield 2030 plan which has helped guide our communities' vision and delivered some of our biggest projects to date. Serving our community for five years, Andrew helped create a flourishing workplace and established our Council's award winning one team culture.

I wish Andrew all the best in his new role at Town of Walkerville and I'd like to thank interim CEO Mark McShane for taking on the role as we search for a new CEO.

Thank you to the Councillors and staff who continue to deliver for our communities and work hard to achieve our vision. I'd also like to thank our Wakefield community who continue to work with us to create a great region.

Mayor Rodney Reid.

# Message from the CEO

Wakefield has come a long way since I was last here in 2019 and the future looks bright for the region.

Returning again in an interim CEO role, I've noticed the major changes within Wakefield from the beautification of main streets to the revitalisation of the swimming pools. Within Council a positive staff culture has been established and supported with a 'One Team' approach. This is reinforced by relevant policies and procedures, a focus on staff development and strong governance.



Reflecting on the last year, Council went through staffing and Council changes with a newly elected Council in November 2022 and the departure of CEO Andrew MacDonald in early August 2023.

Despite these changes, staff continue to work towards the Wakefield 2030 strategic plan. From road renewals to Youth Week events, staff ensure Wakefield is 'A great place to do business and a great place to belong'.

Below are a number of highlights from the year with more summarised throughout this report:

Road network renewals – for the third year in a row Council completed its unsealed road renewal program early. Raising rubble six months ahead continues to help us deliver these projects in a timely manner, ensuring our 2400km unsealed road network is maintained. Council's road network backlog continues to be reduced thanks to additional budget, resources and the hard work of our team and contractors.

Major Projects – 22/23 was great year for Council, delivering major projects to ratepayers.

- The Balaklava Pool-for-all was finished in December 2022 completing the \$3.2M project for the entire region, that enhanced the space and provided a new 25m disability accessible pool, splash pad and a rejuvenated learn to swim pool.

Local Government Elections

- Local Government Elections were held to elect a new Council in November 2022, with 15 nominations across Wakefield. Mayor Rodney Reid was elected unopposed. Southern Ward nominees Barbara Chappell and Peter Bowyer were also elected unopposed. New elected members to the chamber are Derryn Stringer, Tom Michael, Barbara Chappell and Di Taylor.

Planning for 'spade ready projects' - Council launched six master plans for community consultation in August 2022 including

- Port Wakefield master plan stage one concepts for rejuvenation of the town's tidal pool, Edward Street and caravan park landscape. \$1M has been earmarked in 2023/24 to start work on these projects and

feedback on the concepts has helped inform the final designs.

- Ralli Park and Hamley Bridge sporting precinct draft master plans and Blyth sporting precinct draft master plan concepts to renew and upgrade these key community and recreation spaces, in particular focusing on clubhouse redevelopment.
- Balaklava Apex Park draft master plan concepts that examine opportunities to create a community and family focussed outdoor space, increasing visitation and encouraging healthy lifestyles through outdoor recreation. A new community facility that will service both the transformed Balaklava pool and other park uses is included in the plans.
- Balaklava Railway Corridor draft master plan concepts outline ways to increase visitor numbers, improve site features, celebrate the railway history and improve access between the town and the Ralli Park Sporting Precinct.
- Consultation closed in October 2022 ready for presentation to Council in 23/24.

Once adopted these will then be handed to the appropriate community groups so funding can be sought to deliver the projects.

Development in Wakefield – Wakefield 2030, Council's 10-year strategic plan, has major goals including increasing population by more than 600 residents by 2030, and building 500 new homes. There are three current development opportunities that show promise in Wakefield.

- Seabreeze Estate, Port Wakefield which will inject 60 homes in the first two stages of their release.
- Gwy Terrace, Balaklava this proposed site would house between 45 to 55 individual homes.
- Hamley Bridge - The Hamley Bridge development seeks to create a total of 360 allotments with a range of sizes 450sqm up to 1400spm. The application is subject to a full planning assessment and referral to external agencies. The land division is proposed in 10 stages.

Council has appointed a new CEO, with Darren Starr accepting the role. Darren will start in late November, bringing with him a wealth of local government knowledge and specifically, planning and development.

I wish Darren all the best on his future at Wakefield and would like to thank the staff and Council for welcoming me back to the organisation, I hope you can continue to build on the great culture you have here.

Interim CEO  
Mark McShane.

# Wakefield 2030 Community Plan report



In November 2020, Council adopted Wakefield 2030 – a community plan to guide our actions for the coming 10 years. A review and update of the plan was undertaken in 2022 and progress against Wakefield 2030 is reported on Council’s website and is summarised on the following pages.

Wakefield 2030 came about after many months of community engagement – including face-to-face workshops, farmer and industry forums, written submissions and online surveys – to finetune key themes, strategies and priority actions.

The overall aims are to achieve the community’s vision:







***“Wakefield is a thriving and connected regional community known for its lifestyle, vibrant towns and economic prosperity. The region is growing, supported by quality assets and driven by a strong sense of pride and confidence. Wakefield is a great place to do business and a great place to belong.”***

This vision guides our three key themes: Liveable Communities, Thriving Region, and Sustainable Future. This report details our progress against those themes on the following pages.

# Strategic targets

Council has set a number of strategic targets to ensure the delivery of Wakefield 2030 is carefully monitored and adjustments made as necessary to ensure we remain on track.

The release of 2021 Census information, along with Council's own data, means we can now start reporting against those targets:

	Strategic target	Result	Measure	Comments – refer to later pages for more details
	The infrastructure gap on roads is reduced by a minimum of \$1.2 million/year to achieve a gap of less than \$5 million by 2030.	\$700,000	Council asset data	As at the 1 July 2022, Council's road backlog was \$11.8M, a reduction of more than \$700,000.
	The volunteering rate for those aged 15 years and over has increased from 34.1% (2016 Census) to 37% by 2030.	26.3%	2021 Census	Volunteer numbers for the 2021 Census declined in many parts of Australia due to lockdowns and COVID-19 distancing measures.
	Local jobs have increased from 3,060* (2018/19 figures) by a minimum of 1% (or 30 jobs) per year to achieve growth of 10% (300 new jobs) by 2030.	3,098	Economy.id	Council continues developing and delivering programs to support businesses and encourage employment and is working on an Economic Development plan in 2022/23.
	Local businesses have increased from 718 (2018/19 figures) by a minimum of 1% (or 7 businesses) per year to achieve growth of 10% (72 new businesses) by 2030.	667 **	Economy.id	The decrease in businesses largely relates to the agriculture sector and Council has been advised this is more likely due to consolidation of ABNs as opposed to business loss. Council continues developing and delivering programs to attract new businesses and support existing businesses.
	Wakefield's population has grown from 6,838 (2019 figures) by a minimum of 1% (or 68 residents) per year to achieve growth of 10% (684 new residents) by 2030.	6,780	2021 Census	Programs to attract residents to the region are in their infancy and it is anticipated growth – already being evidenced through increased property sales – will occur in the coming years.
	By 2030, the number and value of new development approvals has approximately doubled on the 10 years to 2019/20: 500 new homes valued at \$90 million 400 new industrial developments valued at \$140 million	Totals since 1 July 2021:  24 new homes valued at \$4.4M  13 new industrial developments valued at \$13M	Council planning data	Council continues to work with developers to identify growth opportunities across the region.

\* This figure has been adjusted to 3,029. National Institute of Economic and Industry Research (NIEIR) ©2021 data is compiled and presented in economy.id. NIEIR-ID data are adjusted each year, using updated employment estimates. Each release may change previous figures.

\*\* 2021 data

# Performance against Wakefield 2030

From the adoption of the Wakefield 2030 Community Plan in November 2020 to 30 June 2023, the following priority actions have been delivered or are in progress:

	We have delivered:	We are progressing:	Starting in 2022/23:
<b>Liveable Communities</b>	<ul style="list-style-type: none"> <li>• \$3.2M Balaklava 'Pool for All' project</li> <li>• \$820K Owen Pool upgrade</li> <li>• Railway precinct and Apex Park Master Plans for Balaklava</li> <li>• Review of Council buildings and potential consolidation</li> <li>• Ralli Park and Hamley Bridge sporting precinct Master Plans</li> <li>• Blyth Sporting Precinct Master Plan</li> <li>• Finalise stage 2 works for the new Balaklava works depot to meet Council's operational needs by 2022.</li> </ul>	<ul style="list-style-type: none"> <li>• Public Health &amp; Wellbeing Plan</li> <li>• Comprehensive youth survey to understand what young people most want to see happen in their region</li> <li>• Implement the master plan for Port Wakefield, commencing with Stage (1) projects to position the town as a tourism and lifestyle destination.</li> <li>• Commence delivery of initiatives to rejuvenate the Blyth main street precincts in 2023.</li> <li>• Lifeguard program for the three community pools</li> <li>• Snowtown Sporting Precinct Master Plan</li> <li>• Town hall activation initiatives</li> <li>• Disability Access &amp; Inclusion Plan initiatives - including \$20K program to implement outcomes from disability audit of Councilowned buildings and structures</li> <li>• New wellbeing program</li> </ul>	<ul style="list-style-type: none"> <li>• Youth Strategy to encourage under 25s to stay and thrive in the region</li> <li>• Revitalised Volunteer Program to attract new volunteers</li> <li>• \$20,000 sponsorships to support community events and celebrations aligned to Wakefield 2030 (including seed funding for new events)</li> <li>• Pigeon control program</li> </ul>



	We have delivered:	We are progressing:	Starting in 2022/23:
<b>Thriving Region</b>	<ul style="list-style-type: none"> <li>• \$40K Small Business Incentives Program</li> <li>• Careers Expo for young locals to showcase local employment opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Promotional portal encompassing business, lifestyle and green industry prospectuses.</li> <li>• Third year of \$30K small business incentives program</li> <li>• Tourist 'arrival and departure' opportunities at Port Wakefield</li> <li>• Port Wakefield Childcare Business Case</li> </ul>	<ul style="list-style-type: none"> <li>• Work with the SA Tourism Commission, State Government and other councils to provide tourist 'arrival and departure' opportunities at Port Wakefield.</li> </ul>
<b>Sustainable Future</b>	<ul style="list-style-type: none"> <li>• Ongoing roadside vegetation management and maintenance program</li> <li>• A program to support community revegetation projects on private and public land</li> </ul>	<ul style="list-style-type: none"> <li>• Support the implementation of an Electric Vehicle charging station network across the region.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop a prospectus that showcases the Wakefield region's potential to host renewable energy and waste recycling industries.</li> </ul>



# Community services

Like all councils, we have a number of key responsibilities under the *Local Government Act 1999* and other relevant legislation. These include:

- setting rates, preparing annual budgets and setting longer-term plans for the area;
- managing infrastructure including roads, footpaths, parks, public open space, street lighting and stormwater drainage;
- collecting waste and street cleaning;
- supporting the elected Council;
- development planning and control, including safety assessment; and,
- regulatory services, such as dog management and environmental health.

In response to community needs, we provide additional services and programs, including:

- Abandoned vehicles
- Animal management
- Asset management
- Building applications
- Caravan parks
- Cemeteries
- Community development
- Community grants
- Community halls
- Community transport
- Community wastewater management schemes
- Council newsletter
- Customer service
- Economic development
- Environmental health
- Fire prevention
- Food Act administration
- Green organics recycling
- Library services
- Natural resource management
- Park gardens and open spaces
- Planning applications
- Playgrounds
- Property searches
- Public building maintenance
- Public conveniences
- Recreation and sporting facilities
- Recycling
- Road construction
- Road maintenance
- Road safety
- Stormwater drainage
- Street cleaning
- Street lighting
- Street signs
- Street trees
- Swimming pools (public)
- Tourism promotion
- Traffic control
- Waste management
- Youth services





## Our Council

Our newly elected Council Members, back: Di Taylor, Derryn Stringer, Tom Michael, Michael Greenshields and Barbara Chappell. Front: Michael Rankine, Malcolm May, Mayor Rodney Reid, Denni Agnew and Peter Bowyer

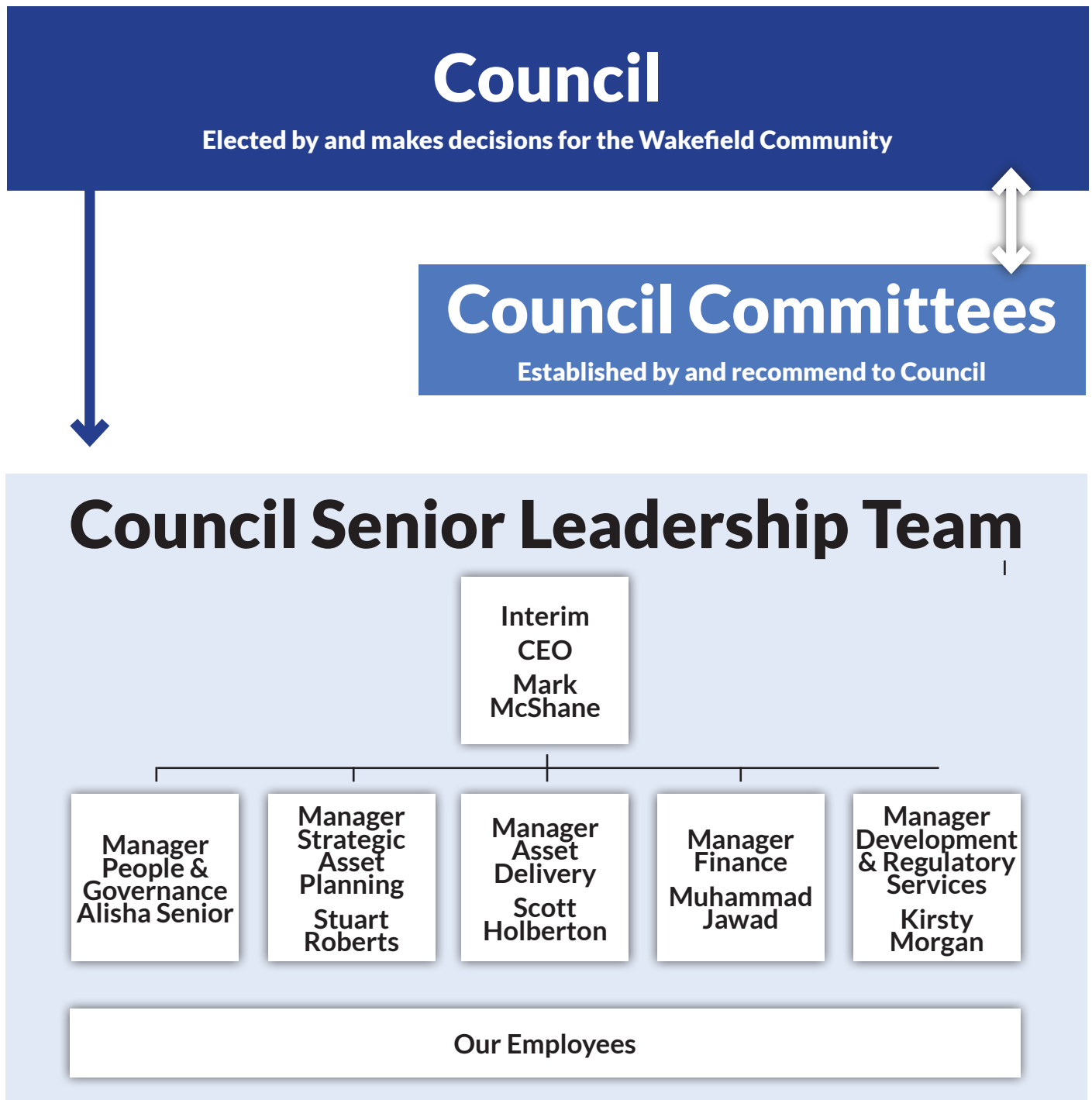
# Decision making structure

Wakefield Regional Council ordinary meetings in 2022/23 were held on the fourth Wednesday of each month at 5pm in the Phil Barry Chamber, Balaklava. Special meetings of Council were held as required. Council also held a workshop program that allowed Elected Members to discuss information on a range of topics.

Council's meeting structure incorporates committees under section 41 of the Local Government Act 1999 and committee meetings are scheduled in line with respective terms of reference. Committees have various delegated responsibilities as shown below.

To ensure effective decision making, Council also delegates authority to the Chief Executive Officer for a number of areas in accordance with legislative requirements and the corporate structure.

## Wakefield Regional Council decision making structure as at June 2023



# Our elected members

Wakefield Regional Council consists of a Mayor and nine Councillors representing three wards.

- Three North Ward Councillors
- Four Central Ward Councillors
- Two South Ward Councillors

After Local Government Elections in late 2022, a new Council was formed November 22.

As at 30 June 2023, elected representatives were:

## Mayor Rodney Reid

Councillor 2006-2014,  
Mayor from 2014



## Deputy Mayor & North Ward Councillor Denni Agnew

Councillor since 2018



## Central Ward Councillor Malcolm May

Councillor since 2014



## North Ward Councillor Tom Michael

Councillor since 2022



## Central Ward Councillor Michael Rankine

Councillor since 2018



## North Ward Councillor Derryn Stringer

Councillor since 2022



## Central Ward Councillor Di Taylor

Councillor since 2022



## South Ward Councillor Peter Bowyer

Councillor since 2015



## Central Ward Councillor Michael Greenshields

Councillor since 2018



## South Ward Councillor Barbara Chappell

Councillor since 2022



# Our Council committees in 2022/23

Name	Audit & Risk Committee (Section 41)	Strategic Infrastructure Committee (Section 41)	Community Grants Assessment Committee (Section 41)	CEO Performance Review Committee (Section 41)
<b>Membership</b>	<p>Five members, one being the Principal Member of Council as an ex officio member, at least one of whom shall be an independent member, at least half the members shall be members of Council.</p> <p>Mayor Rodney Reid Cr Malcolm May Cr Derryn Stringer Dafydd Llewelyn (independent) Michele Bennetts (independent)</p>	<p>Two Council Members from each ward with the Mayor presiding over the meeting.</p> <p>Mayor Rodney Reid (presiding) Cr Peter Bowyer Cr Barbara Chappell Cr Malcolm May Cr Tom Michael Cr Michael Rankine Cr Derryn Stringer</p> <p>The CEO, Manager Strategic Asset Planning and Manager Asset Delivery will support the committee through informal discussions, reporting and recommendations.</p>	<p>Two Council Members from each ward with the Mayor presiding over the meeting.</p> <p>Mayor Rodney Reid (presiding) Cr Denni Agnew Cr Peter Bowyer Cr Barbara Chappell Cr Michael Greenshields Cr Tom Michael Cr Di Taylor</p> <p>The CEO, Economic Development and Grants Coordinator and Team Leader Community Development and Customer will support the committee through informal discussions, reporting and recommendations.</p>	<p>The Mayor, Deputy Mayor and one other Council Member as determined by Council. The Mayor will preside over the meeting.</p> <p>Mayor Rodney Reid Dep Mayor Denni Agnew Cr Malcolm May Cr Michael Rankine Cr Barbara Chappell</p>
<b>Key aims</b>	<p>Defined in Act and Financial Management Regulations. Monitors policy, risk, internal controls, finances, strategic and statutory responsibilities of Council.</p>	<p>Focuses on strategic management, maintenance and service delivery related to assets, in line with infrastructure plans. Reviews service levels, budget allocation, strategic that focus on productivity etc.</p>	<p>Reviews applications and allocates Community Grants program budget, using range of criteria, ensuring value for money outcomes.</p>	<p>Undertakes recruitment and annual performance review of the Chief Executive Officer.</p>
<b>Meetings</b>	<p>Minimum 4 (usually 6) times a year at appropriate times in the reporting and audit cycle and otherwise as required.</p>	<p>As determined by the Committee to align with Council's annual planning cycle and Infrastructure Asset Management Plan and Policy review requirements.</p>	<p>At least once a year, with the date and time of the meeting to be determined by the Committee.</p>	<p>As determined by the Committee to ensure that the review is completed within six months of the anniversary date of the Chief Executive Officer.</p>

## Other Committees (Not Section 41)

Mid North Community Passenger Network Committee – Council Representative Cr Denni Agnew

Inkerman Landfill Community Reference Group – Council Representative Michael Rankine and Staff Representative Muhammad Jawad

Regional Assessment Panel (Section 82 and 83 PDI Act) – Meetings held at the Clare & Gilbert Valleys Council Chamber monthly – no Elected Members or staff on panel

Wakefield Regional Building Fire Safety Committee – WRC Members on Committee – Allan Reynolds-Rowe (Council Employee), Kirsty Morgan (Accredited Building Surveyor)

Balaklava & Riverton Health Advisory Council – Cr Barbara Chappell

# Gifts, benefits and allowances summary

## Elected Member and Employee travel summary

### Elected members

Mayor Reid attendance at Australian Local Government Association Conference  
Accommodation: \$1260.19 (5 days)  
Travel: \$741.70

### Staff

Andrew MacDonald attendance at Australian Local Government Association Conference  
Accommodation: \$814.41 (3 days)  
Travel: \$1600.48

## Elected members employee gifts summary

### Elected Members

Mayor R Reid

- 7/10/2022 - Networking dinner for CEOs and Mayors organised by McArthur held on the day before the LGA AGM. Value approximately \$100.

### Staff

Andrew MacDonald

- 15/7/2022 - Balaklava Racing Club offered two tickets to the Balaklava Cup, valued at approximately \$150 to Andrew MacDonald. Tickets were not accepted.
- 19/8/22 - Bottle of Wine from Local Government Risk Services for being guest speaker at LG Risk Services Risk Forum – value unknown
- 7/10/2022 - Networking dinner for CEOs and Mayors organised by McArthur held on the day before the LGA AGM. Value approximately \$100.

## Elected members allowances

	2021/22	2022/23
Mayor	\$42,171.66	\$43,354.24
Deputy Mayor	\$13,178.66	\$13,459.03
Councillors	\$10,542.80	\$10,838.48

## Committee Allowances

	2021/22
Audit & Risk Committee (Independent Member) (meeting plus travel allowance)	Sitting fee of \$412/meeting plus travel allowance

# Delegations and training

## Delegations

The Chief Executive Officer has delegated authority from Council (in accordance with the Local Government Act 1999) to make decisions on a number of specified administrative and operational matters.

The Delegations Register can be found on Council's website and shows delegated authority from the Council to the CEO. Delegations are reviewed every 48 months.

## Elected Member Training

The Local Government Act 1999 requires Council to prepare and adopt a Training and Development Policy for Council Members, to assist them in the performance and discharge of their functions and duties. The Council Member Training & Development Policy is available on our website.

Council has established an informal gathering program to complement formal meetings, as well as providing an opportunity for discussion on key topics, including strategic plans and major projects. This provides Elected Members with information to assist them in the performance of their functions.

Following the 2022 Council Election, Elected Members have attended the mandatory training Framework in accordance with the LGA Training Standards and as defined in regulation 8AA of the Local Government (General) Regulations 2013 which includes training in the four key competencies:

- Behaviour
- Civic
- Legal
- Strategy & Finance.

The Mayor also attended the mandatory Principal Member Leadership Program, and the Deputy Mayor attended the Deputy Mayor Forum.

# Meeting attendances

## Council meeting attendances

Council Member	Ordinary council meeting (total 12)			
	Total Meetings possible to attend	Attended	Apology	On leave
Mayor Reid	12	12	0	
D Agnew	12	10	2	
P Bowyer	12	11	1	
B Chappell	8	8	0	
M Greenshields	12	6	3	3
M May	12	12	0	
T Michael	8	6	2	
M Rankine	12	9	3	
D Stringer	8	8	0	
D Taylor	8	7	1	
T Williams	4	3	1	
J Nicholls	4	4	0	
J Wood	4	3	1	

Council Member	special council meeting (total two)				Absent
	Total Meetings possible to attend	Attended	Apology	On leave	
Mayor Reid	2	2	0		
D Agnew	2	2	0		
P Bowyer	2	2	0		
B Chappell	0	0			
M Greenshields	2	0	1	1	
M May	2	2	0		
T Michael	0	0			
M Rankine	2	2			
D Stringer	0	0			
D Taylor	0	0			
T Williams	2	1	1		
J Nicholls	2	1			1
J Wood	2	1	1		



### Infrastructure Committee (2 meetings)

Councillor	Total Meetings possible to attend	Attended	Apology
Mayor Reid	2	1	1
P Bowyer	2	2	0
B Chappell	2	2	0
M May	2	2	0
T Michael	2	2	0
M Rankine	2	0	2
D Stringer	2	2	0
T Williams	2		
J Wood	1		1

### CEO Performance Evaluation Review Committee (two meetings)

Councillor	Attended	Apology
Mayor Reid	2	2
M May	2	2
M Rankine	2	2

### Audit and Risk Committee (4 meetings)

Councillor	Attended	Apology
Mayor Reid	4	4
M May	4	4
J Wood	2	2
D Stringer	2	2

## Electoral Representation

The Table below indicates the average ratio of elector per elected representative for Wakefield is about mid-range compared to other councils of similar size and type:

Council	Electors	Councillors (inc Mayor)	Representation Quota
Grant	5607	10	560
Lower Eyre Peninsula	3882	7	554
Naracoorte Lucindale	5833	11	530
Yankalilla	4533	9	503
Wakefield	4950	10	495
Coorong	3864	8	483
Goyder	3122	7	446
Tatiara	4459	10	445
Northern Areas	3484	9	387
Kangaroo Island	3668	10	366

Source: Electoral Commission SA (30/6/2023)

# Employee information

Compared to many other councils, we have a small team of 67 employees (as at 30 June 2023). This is equivalent to 58.8 full-time equivalent staff with the majority based in the field. The team has a mix of skills, experience and knowledge to deliver a range of services to our community.

A new organisational structure was implemented from 27 April 2023. The departments of the organisation and their responsibilities are as follows;

- CEO Department: Economic Development, Customer service, Community Development, IT and Communications
- Finance: rates, creditors, payroll, finance related administration, accounting.
- Development & Regulatory: Environmental health, planning and development and building, community compliance
- People & Governance: HR, Corporate Governance, WHS, Risk and Records
- Infrastructure: Asset planning, management and delivery, project delivery, facilities and procurement, parks and gardens, construction and maintenance.

## Employee Engagement - Values

Council continued to focus on our values, as shown below.



We put  
**safety first**



We deliver  
**exceptional service**



We work as  
**one team**



We create a  
**positive and supportive**  
workplace



We  
**respect and value**  
all people



We are  
**empowered**  
to achieve great things

The values are integral in all that we do from recruitment, onboarding, development and retention, right through to transition to retirement. A cross-Council 'culture team' continues to operate to embed these values through staff engagement and to work on ways to hold the team to account.

An employee engagement survey of employees was conducted in March/April 2023, the results were exceptional with employee engagement and satisfaction high across all areas measured.

## Workforce Policies

We are committed to a robust, equitable approach to attracting and selecting the best people for roles, ensuring their skills, knowledge, experience and attributes will help us deliver high quality service to our community.

In November 2022, the Covid19 Policy: Provisions for Employee Support, was reviewed to reflect SA Health guidelines.

It is planned that during the financial year 23/24 a complete review of the human resource policies will occur.

## Enterprise Bargaining

During 2022/23, Enterprise Bargaining negotiations concluded for both office-based and field-based staff Enterprise Agreements, with both agreements being negotiated for a further three-year period.

## Equal Employment Opportunity Programs

Council continues to have in place Contact Officers as well as an external Employee Assistance Program. These initiatives provide employees with an opportunity to discuss work and non-work-related matters.

Additionally, Council remains MATES accredited, through Mates in Construction which is an industry backed suicide prevention and support program that operates in the construction industry.

## Elected Member Training

The Local Government Act 1999 requires Council to prepare and adopt a Training and Development Policy for Council Members, to assist them in the performance and discharge of their functions and duties. The Council Member Training & Development Policy is available on our website.

Council has established an informal gathering program to complement formal meetings and, as well as providing an opportunity for discussion on key topics, including, strategic plans and major projects. This provides Elected Members with information to assist them in the performance of their functions.

Following the 2022 Council Election, Elected Members have attended the mandatory training Framework in accordance with the LGA Training Standards and as defined in regulation 8AA of the Local Government (General) Regulations 2013 which includes training in the four key competencies:

- Behaviour
- Civic
- Legal
- Strategy & Finance.

The Mayor also attended the mandatory Principal Member Leadership Program, and the Deputy Mayor attended the Deputy Mayor Forum.



**Excellence at local government awards:** Council's positive workplace culture led to state level acclaim, winning the Excellence in People and Culture category at the Local Government Awards. Pictured from left Council employees Ethan Allen, Kirsty Baldwin-Smith, Muhammad Jawad, Holly Hannaford, Andrew MacDonald, Stuart Roberts, Carly Friedrichs, Alisha Senior, Kirsty Morgan and Debra Swan.

## Training and Development

Staff training undertaken in 2022/2023 included:

- Provide First Aid
- First Aid - CPR Annual
- HSR Level 1 -3
- Records Management Training
- Safe Environment for Children & Young People
- Disability Inclusion Awareness Session
- Council & Committee Meeting Agenda & Minute Preparation
- Return to Work Training
- Synergy Soft business system
- Authorised Officer Training
- ICAC Training for Public Officers
- ICAC Internal Investigations
- Council Elections Liaison Officer
- Freedom of Information Accreditation
- Advanced Payroll Masterclass
- Animal Management & Safety
- Fire Prevention Officer Training
- Community Engagement
- Building Surveyor Accreditation
- Introduction to Project Management
- Strategic Risk Workshop
- Leadership Training
- Risk Management Training
- Information Privacy Awareness
- Warden (Emergency) Training
- Manual Handling/Ergonomics
- Drug & Alcohol Management
- Front End Loader ticket
- Loader/Backhoe ticket
- Skid Steer ticket
- Side Tipper (Single)
- Forklift Licence
- HC Licence
- Fire Extinguishers
- Snake Awareness
- Gas Line Information Session
- Pool Lifeguard/Bronze Medallion
- Pool Operator
- Work Zone Traffic Management
- White Card

# Our 2022/23 performance: Annual Plan

The table below summarises our performance against our 2022/23 Annual Community Plan & Budget as at 30 June 2023.

	Commentary	Status
<b>'SPADE READY' PROJECTS</b>		
Detailed design for railway corridor in Balaklava	Master plan complete but cost estimates indicate project is not viable in short term and initiatives identified in master plan can be targeted in future years.	Deferred
Snowtown Sporting Precinct Master Plan	Design firm JPE has commenced the project, now entering second round of community stakeholder feedback.	In progress
Detailed design for Blyth Sporting Precinct	Architect, Greg Pulford Design, has developed draft concept which is nearing completion, with final adjustments made in conjunction with community user groups.	In progress

<b>CAPITAL PROJECTS</b>		
Roads – sealed	Largely completed, some projects have been deferred until next year due to concept and design work.	In progress
Kerb and water table	All completed except for projects in Port Wakefield and Blyth, these will align with the major projects happening in their respective towns in 23/24.	In progress
Footpaths (Balaklava, Brinkworth, Owen)	Completed	Completed
Stormwater assets	Three projects deferred to 23/24, Local drainage studies in Balaklava, Townsvale Estate detailed design and Florence street Hamley Bridge investigation.	In progress
CWMS assets	CWMS capital works program was reviewed by Infrastructure Committee and approved to be amended by Council in March quarter budget review. Refurbished controllers, spares and valves are due to be completed in 23/24.	In progress
Swimming pools	Balaklava 'pool for all' – completed and open on December 9 2022. Owen Swimming Pool Upgrade – Due to be completed September 2023.	Complete
Cemeteries	Brinkworth cemetery fence replacement has been completed.	Complete
Playgrounds	Shade sails have been installed at the Balaklava Nature Playground, Hamley Bridge, Apex Park and Lochiel. Lochiel playground renewal has been deferred to 23/24. Brinkworth Playground's fence has also been installed.	In progress
Council-owned buildings	Balaklava Caravan Park and Hamley Bridge Chemist asphalt reseals have both been completed. Balaklava town Hall floor coverings have been installed. Port Wakefield boat ramp has been deferred to 23/24.	In progress
Bridges	Contractors have been appointed to replace the guard rails on Whitwarta and Big Dipper road bridges in 23/24. Engineering consultants have been engaged for designs for Adrian Clark, Kybunga Top Road and Quinlans Bridge.	In progress
Plant and machinery	Light vehicles, minor plant and the road train dolly have all been acquired. Hitachi front end loader and side tippers have been delivered, the prime mover is expected to be delivered October 23.	In progress
IT hardware	New server has been installed and is functioning with no major outages.	Complete

	Commentary	Status
<b>OPERATING PROJECTS</b>		
Town committee contributions	Contributions to support town committees made in line with Council policy and budget	Complete
Community grants program	All minor/major/events grants processed	Complete
Towns newsletter funding	Funds distributed as per budget	Complete
Town hall activation initiatives.	Staff are working with town hall committees to activate halls. Budget was intended for advertising etc. which will be done in house by council staff therefore, no cost will be incurred to complete this project. This is an ongoing activity with no additional cost.	In progress
Small business incentives program	Small business incentives mostly expended	Complete
Water support program	Eligible groups supported with mains watering costs	Complete
Funding to support events and celebrations to activate our public spaces	Local community events across the region along with main street project launch events supported. Balaklava Swimming Pool launch event also supported.	Complete
Sport and recreation initiatives	Council's wellbeing program is underway and ongoing with programs such as yoga, walking and aqua fitness.	In progress
Public Health and Wellbeing Plan implementation	Draft completed to present to Council to enable the last stage of consultation.	Complete
Development of a youth strategy, engaging under 25s across the region	Survey undertaken and scoping under way	In progress
Refreshed volunteer program to attract new volunteers	Completed Minor expenditure on Volunteering SA & NT membership and lunch for bus drivers. Scoping under way on program to attract new volunteers.	In progress
Program to support revegetation projects	Planning is underway inhouse to create a Sustainable Future Strategy which will include a plan for Community Revegetation projects - budget won't be spent this financial year.	In progress
Establish a Disability Advisory Group	Deferred to 2023/24	In progress
Street beautification program - Blyth	To be undertaken in conjunction with the upgrade of South Tce in 2023/24	In progress
Finalisation of business prospectus	Prospectus has been incorporated into online promotional portal for delivery in 2023/24	In progress
Pigeon control program	Pigeon control information has been completed and available on Council's website. There is an ongoing collaboration between Council and community groups. No expenditure is required in this year as the work is done in house	Completed
Council elections 2022	Council elections were completed with four new Council members elected to Council	Completed
Wool Trail between Blyth and Brinkworth (subject to 50% external grant funding)	Grant application again unsuccessful	Deferred
Implement outcomes from disability audit of Council-owned buildings and structures	Improvements identified for Port Wakefield Courthouse Museum. Grant application pending to widen scope of improvements delivered.	In progress
Removal of Aleppo Pines pool side of Wallace Street only, to protect Balaklava Swimming Pool from roots and debris	Completed.	Complete

# 2022/23 in review

## Liveable Communities

**Walk for Wellbeing/Swimming pool activities:** Through Wakefield 2030, Council aims to provide and support programs that promote the physical and mental health and wellbeing of our residents.

This year Council took great strides in implementing physical activities across the region. Our Walk for Wellbeing events helped encourage residents to get outside and go walking in a great social environment with friends and family members from their town. These events were held in each town in Wakefield, with Aqua Aerobics classes replacing the walks in the warmer summer months.

**Youth Week:** This year's Youth Week celebrations were once again highly successful, with the celebrations hitting the road for five events across five towns.

Blyth, Owen, Hamley Bridge, Balaklava and Port Wakefield were all home to events. These included Creative Painting, RAA Car Care, Barista Lessons, Mixed Martial Arts classes and a night at the Blyth Cinema. Youth Week SA contributed funds to the event that attracted over 50 of the region's youth.

**Community bus:** Our community bus regularly offers support and assistance to allow residents to gain access to a range of services including shops, medical and other facilities, while also creating a social outing for the day. 7 volunteers contribute their time to make sure weekly bus trips occur, and in 2022/23 140 trips were undertaken to support our passengers.

**VET student of the year:** Ten students participated in this year's Vocational, Education and Training (VET) student of the year awards for 2022, with Year 11 Student, Ella Standley claiming top prize for this year's awards. Ella is a keen cook and completed her certificate II in kitchen operations while working at the Mallala Hotel. The judges commended Ella's work ethic and how she had become a fixture of the Mallala Hotel's cooking team. With such a fantastic field of talented students, the judges awarded two runners-up, Jaden Brownlie and Maddison Hughes and two highly commended awards that went to Ezra Lockwood and Bella Pratt. Each year Council hosts the Awards, with sponsorship from Balco Australia and a cash prize for the winning student.

**Volunteer week:** Through Wakefield 2030, we aim to encourage and support volunteers within the Wakefield region. Each year we also recognise the tireless efforts of our volunteers by hosting a celebratory dinner to thank them and recognise their efforts. At these events we present Premier's Certificates for outstanding voluntary service.

This year's certificates were awarded to:

- Mel Collinge is a Hamley Bridge resident making a difference by volunteering on the Hamley Bridge Institute committee, Town Christmas Party committee and the Annual Whole Town Garage Sale. Mel is also the President of the Hamley Bridge swimming pool committee.
- Graham Duncan from Owen is a lifelong volunteer lending his time as chairperson of the Owen Community Centre Committee, MC for the Owen Christmas street party. Graham was also an integral part of the Owen Silo Art project.



Caleb Bridge, Honoria Duh-Gera and Emma Collings enjoying the Hamley Bridge Swimming Pool after the first free Aqua Fitness class.



**WALK FOR WELLBEING:** Taryn Hall and Holly Hannaford get ready for Council's first Walk for Wellbeing.

- Jill Stewart of Avon has given countless hours to the Inkerman Landfill Committee and has dedicated her time year after year to supporting the Avon Hall and Avon Art and Craft Guild.
- Jerry Nicholson from Balaklava is a dedicated volunteer supporting the Balaklava CFS, while also taking the time to drive Council's Community Bus.
- Heather Walker from Hamley Bridge supports fostering children ensuring those she cares for feel safe and loved until they are placed back with a family member. Heather is also a supporter of the Institute and regularly organises Clean Up Australia Day events in Hamley Bridge.

**Local swimming pools:** Council delivered the Balaklava Pool-for-all in early December signalling the completion of the \$3.2M project which was made possible thanks to \$1.6M from the Federal Government's Building Better Regions Fund and \$900K from the State Government's infrastructure partnership program.

Council paired with the pools to run a successful first year partnership of lifeguards for both Balaklava and Hamley Bridge where 15 pool attendants were employed through the program enabling our pools to run safely throughout the summer.

Owen Swimming pool will reopen in November 2023 with remediation works at the pool including a new water treatment system, construction joint repairs, a new diving deck and new landscaping surrounds.

The \$820k project is supported by \$410K of the Office of Sport and Recreations Regional and Districts Facilities Program.



Council's VET student of the year winners for 2022.



Citizen of the year for 2023, Blyth's Barry Spinks (centre) with Mayor Rodney Reid and nominator Janet Zweck

**Citizen of the Year 2023 awards:** Each year Council recognises our remarkable citizens with the Citizen of the Year Awards.

The Awards acknowledge the hardworking and tireless efforts of volunteers within our community.

- 2023 Citizen of the Year Award: Barry Spinks from Blyth, retiring to Blyth in 2006, ex-carpenter Barry hasn't been able to put the tools down since arriving – volunteering his skills and labour on countless community projects.
- 2023 Community Event of the Year Award: The Balaklava Community Chook Project which raised funds for the gallery to install exhibition lighting. The project highlighted the Wakefield region's chicken industry and encouraged community members to decorate blank chook canvasses for display throughout local towns.

**Minor and major community projects:** Focusing on projects that correlate with Council's Wakefield 2030 goals, the Minor and Major Community Grants delivered more than \$100,000 in funding to local community groups. Funding for minor grants were capped at \$2,000 while major grants ranged from \$2,001 to \$25,000. 12 Projects were selected to share the pool of funding,

This year 19 community projects received funding across both grant categories.

The largest project funded in the Major Grants category was Owen Golf Club, with the club receiving \$25,000 to support upgrading their dilapidated lawn mower – other headline grants included \$8,545 for the installation of a new air conditioner in the Lochiel hall, and \$8,564

for the Balaklava Lion's Club to support funding the refurbishment of the Balaklava train turntable.

Minor Grant allocations saw Snowtown Primary and School Based Pre-School receive \$2,000 to establish a plant and seed library, while the Port Wakefield Community Newsletter committee also received \$2,000 to upgrade their current printer and software.

**Public Health and Wellbeing Plan:** We aim to promote and provide supportive environments for community health through our everyday functions and services, and in our capacity as a local public health authority under the SA Public Health Act 2011 (the Act). A review of the Plan has now been completed which incorporates comprehensive analysis of demographic data, health and liveability statistics and community survey data. The Plan will be presented to Council in preparation for release for community and agency consultation.

**Local Government Elections:** Local Government Elections were held in November 2022, with Council successfully electing a new elected member body with four new elected members and a new Deputy Mayor. Newly elected Council members included, North Ward Derryn Stringer and Tom Michael, Central Ward Di Taylor and South Ward Barbara Chappell. Outgoing Councillors included Terry Williams, John Nicholls, John Wood and there was one vacant position due to Councillor Wendy William's resignation in the middle of 2022.

**Port Wakefield Masterplan:** Edward Street, Port Wakefield, will receive a significant facelift as Stage 1 of proposed improvements to the town. Included in the project is a new town entry art work on the corner of Edward Street and the Augusta Highway with wayfinding elements to attract traffic down towards the tidal pool. Increased tree plantings, paved town centre plaza and picnic area will also be key elements of the Stage 1 upgrades on Edward Street.

Council commenced the master planning process for Port Wakefield in late 2020, partnering with consultants to develop the overall master plan on the back of a lengthy public consultation process outlining the primary desires of the community.

This feedback was factored into an overall master plan which was presented to Council and endorsed to proceed to detailed design for Stage 1 priority projects at the July 2021 Council meeting.

**Excellence at local government awards:** Council's positive workplace culture led to state level acclaim, winning the Excellence in People and Culture category at the Local Government Annual Leadership Excellence Awards at the Adelaide Convention Centre in May. Wakefield's One Team approach was top of the class in a field of three other finalists including Kingston District Council, City of Onkaparinga and City of Charles Sturt.

# 2022/23 in review

## Thriving Region

**Careers and employment expo:** Council hosted its second Careers and Employment expo, connecting large local employers with the region's youth. Local businesses were struggling to fill seasonal and full-time positions – unable to recruit for these jobs and Council saw an opportunity to work with them to showcase job opportunities to young people. About 120 students from three schools participated in the event. 14 employers from the region, including the health sector and primary production businesses had stalls at the event.

**Port Wakefield Childcare:** A business case has been completed informing potential operating models and appropriate locations in the township to establish a service.

A previous survey conducted by Wakefield Regional Council identified a demand proportionate with the local population size and this is expected to grow as new housing blocks arrive on the market. It is apparent that establishing a sustainable service that caters for the existing and future needs of the community has significant economic benefits.

The figures presented within the business case indicate a Port Wakefield Childcare Service would be sustainable in its foundation years and this position would continue to improve on the back of expected residential growth.

**Small business incentives:** 10 local businesses accessed the Small Business Incentive grants over 2022/23. The grants encourage small businesses to start-up, grow, innovate and develop.

Wakefield businesses can seek up to;

- \$1,500 for 'Promote and Develop' activities that seek to enhance the skills of employees or market business activities;
- \$3,000 for 'Innovate and renovate' activities that seek to find new ways of working to give the business a competitive edge

This year \$23,362 of the allocated \$40,000 was provided to local businesses, with grant amounts varying from \$850 to \$3,000. The program will run again in 2023/24 to continue supporting the growth of small businesses within Wakefield.

**Building Fire Safety Committee:** Council plays an important role in protecting the ongoing safety of building occupiers and users through the provisions of the Planning Development and Infrastructure Act 2016. In accordance with the Act, Council is legally required to operate a Building Fire Safety Committee to ensure adequate fire safety in existing public buildings. Priorities for inspections are carried out on buildings that are considered to pose a high fire safety risk including those that provide overnight accommodation and buildings where large crowds congregate. During 2022/23 the Committee held two meetings and undertook six inspections, plus six informal follow up inspections by individual members.

**Mid North Regional Assessment Panel:** The Mid North Regional Assessment Panel has been established in accordance with the Planning, Development &



Council's team at our second job expo promoting career opportunities in Wakefield



Infrastructure 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. During 2022/23 the Committee held six meetings and considered 6 applications.

**Unsealed road renewals:** for the third year in a row Council closed the gap on its unsealed road renewal program, with Council's infrastructure team commencing the 2023/24 schedule a month prior to the new financial year. Throughout the year 85km of unsealed roads were renewed, 1.2km of unsealed roads were upgraded, 9.3km of sealed road was renewed and 2km of kerb/water table infrastructure was renewed. The infrastructure team was able to further close the gap on Council's unsealed road program, reducing the backlog by \$1.96m – or almost 42km. This has resulted in Council exceeding its strategic target, based on a three-year average.

**Development opportunities:** Within Wakefield 2030, Council's 10-year strategic plan, we have strategic goals outlined including increasing population by more than 600 residents by 2030, and building 500 new homes. We are right on the cusp of making significant inroads into those targets.

- Seabreeze Estate: Development at Port Wakefield with 350 allotments. 10 stage project. New infrastructure agreement needs to be signed with the developer. First two stages comprising about 60 homes about to hit the market.



**Development statistics**

The following tables show development information for 2022/23 compared to the previous three years:

**Council-wide information**

	2022/23	2021/22	2020/21	2019/20
Housing approvals	10	19	17	10
Additions/domestic shed	32	88	100	80
Industrial developments	2	13	16	12
Commercial developments	22	5	7	3
Public developments	2	4	5	2
Land divisions/boundary realignment etc	8	7	11	17
Other	40			
<b>Total Development Approvals</b>	<b>116</b>	<b>136</b>	<b>156</b>	<b>124</b>
<b>Total Value</b>	<b>\$10.58M</b>	<b>\$21,918,777.00</b>	<b>\$25,244,626.00</b>	<b>\$6,482,110.00</b>

**Breakdown of approvals for each town:**

	2022/23	2021/22	2020/21	2019/20
Balaklava	25	55	68	39
Blyth	11	20	11	11
Brinkworth	1	2	5	1
Halbury + Hoyleton	5	3	2	1
Hamley Bridge	12	8	10	9
Lochiel	4	2	2	2
Owen/Pinery	12	6	7	8
Port Wakefield	3	9	13	10
Snowtown	2	4	4	6
Rural Areas	19	27	34	37

- Balaklava: There is significant interest in a development on Gwy Terrace, Balaklava from both private and government development firms. This proposed site would house between 45 to 55 individual homes. Council has revoked its community land status on this land and is preparing to sell to a developer pending agreed price.
- Hamley Bridge: The Hamley Bridge development seeks to create a total of 360 allotments with a range of sizes 450sqm up to 1400spm. Associated public open space, proposed commercial precinct for retail development, potential child care facility and incorporation of independent retirement living. Council encouraged discussions between the developer and Walara Aged Care to enable future growth of this site to be incorporated in the design. The application is subject to a full planning assessment and referral to external agencies. The land division is proposed in 10 stages.

**Helping with the River Murray floods:** Council sent seven staff members to help support Berri/Barmera Council throughout the 2022 floods. Staff members constructed levee banks in flood prone areas – spending a total of four weeks supporting emergency efforts. This was the second time Council had deployed staff to help in emergency situations.



Work on Dunn's Bridge to renew the historic 143-year-old structure.

**Dunn's Bridge Restoration:** A thorough cleaning and a fresh lick of paint on Balaklava's Dunn's Bridge helped revitalised the 143-year-old bow string truss bridge and completed stage one of restoration works. These included replacing the existing chain mesh fence, cleaning the debris from the bridge and painting a protective undercoat epoxy sealer, before applying the final coat. The total budget to deliver stage one of the restoration project totalled \$80,000 with \$20,000 of funding from Heritage SA.

# 2022/23 in review

## Sustainable futures

**Roadside vegetation management:** Work has continued on maintaining roadside vegetation with 113km of roadside vegetation trimmed over the past year. Vegetation trimming prevents any trees and bushes on the roadside from narrowing a carriageway, obscuring a driver's vision and blocking access for farming machinery and other large vehicles. Through this program Council can manage the vegetation in line with native vegetation guidelines. Council also launched our Vegetation Hotspot ID program to allow community members to lodge problem areas in their region.

**Animal management:** In 2022/23 Council recorded 2314 dog and cat registrations with 397 cats voluntarily registered. Throughout the year Council ran a cat desexing program with the National Desexing Network which saw \$4000 contributed from Council towards cat desexing. Through the program 24 cats were desexed and 18 cats were microchipped. Council will pursue more funding next year to expand the program.

**Local nuisance and Litter control:** Council is responsible for investigating complaints made under the Local Nuisance and Litter Control Act 2016.

In 2022/23 Council received 13 official complaints in relation to local nuisance including odour, noise, dust and littering;

- One offence under the Act was expiated
- No offences under the Act were prosecuted
- No nuisance abatement notices or litter abatement notices were issued
- No civil penalties were negotiated under section 34 of the Act
- No applications by the Council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications
- No other functions performed by the council under the Act.

**Local schools tree planting:** Wakefield Regional Council worked with Snowtown Primary School, Balaklava Primary School and Horizon Christian School to plant trees in both Balaklava and Snowtown. A total of 170 trees were planted at the Snowtown Railway Reserve, while 650 trees were planted alongside the Lions Walking Trail in Balaklava. A mixture of eucalypts, acacia and casuarina trees were planted with students then protecting the trees with tree guards.

**Recycling survey:** Council conducted a community survey asking for response in regard to Council's community waste and recycling management.

The survey was sent to residents in our Wakefield Wrap newsletter in October 2022 with a total of 137 responses from residents within Wakefield.

- Organic Kitchen Scraps - 66% of respondents indicated that they would use a 5-litre container and bags if supplied by Council.
- Refuse (red lid) bin - 80% of respondents indicated that the current weekly collection services meet their needs. 30% indicated that a fortnightly collection would meet their needs, 37% indicated that it would

mostly meet their needs and 32% indicated that it would never meet their needs.

- Recycle (yellow lid) bin - 79% of respondents indicated that a fortnightly collection was the ideal to suit their needs.
- Organic (green lid) bin - 74% of respondents indicated that a fortnightly collection was the ideal to suit their needs.

Council will continue to look at future opportunities for improvements in Council's recycling and waste systems throughout 23/24.

**Fire awareness:** There were six expiations issued under Section 105F of the Fire and Emergency Services Act 2005. These are issued if the owner of private land doesn't take reasonable steps-

- To prevent or inhibit the outbreak of fire on the land and
- To prevent or inhibit the spread of fire through the land and
- To protect property on the land from fire and
- To minimise the threat to human life from a fire on the land

### Green waste collections:

	2020/21	2021/22	2022/23
Organic (tonnes)	1158	1183	1166
Landfill waste (tonnes)	280	265	384
Recycling (tonnes)	313	320	326

### Infringements issued throughout 22/23:

Notices issued by infringement	NUMBER
Owning or keeping an unregistered dog	252
A dog deemed to be wandering at large	6
Owner of a dog/cat not required to be microchipped as specified, fail to ensure dog/cat wears a collar around its neck with registration disc/tag legibly setting out specified details at all times	1
Owner of a dog/cat (not a prescribed breed etc.), fail to ensure dog/cat is microchipped in accordance with specified regulations	1
Reminder notice fee	126
Be the owner or person responsible for the control of a dog which attacks/harasses/chases/endangers the health of a person/animal/bird owned by another person	5
Being an owner of private land, fail to take reasonable steps to prevent or inhibit the outbreak of fire on the land	6
Abandoned vehicle	1
Dispose of class a hazardous litter onto any land or into any waters	1

Toby Michael from Council's Parks and Gardens Crew with Balaklava Primary School student Hugo.



# Listening to you: Information

Council continuously seeks to find improved, appropriate and cost-effective ways to inform and involve the local community, stakeholders and interested parties in our activities and decision making.

There are a number of ways people can raise issues with us, or voice their opinions, including:

- Deputations – with permission from the Mayor, a member of the public can address a Council meeting;
- Petitions – written petitions can be addressed to Council;
- Requests – a member of the public can write, email or call the Council in relation to any Council policy, activity or service;
- Elected Members – members of the public can contact their local ward Councillor and/or the Mayor to discuss relevant Council issues;
- Public consultation – Council will seek feedback from the community on particular topics. Our Community Engagement Policy outlines steps Council will follow to encourage community involvement in the decision-making process for a number of Council activities that directly affect residents including roadworks, project works and planning reviews. We have consultation standards in place.

## Confidentiality provisions

All meetings of Council are held in public except in special circumstances where Council discusses certain matters in confidence, usually to consider commercially sensitive materials or legal advice.

In 2022/23, 11 section 90(2) orders were made excluding the public from meetings for the following matters:

- CEO's Annual Performance Review Proposal
- IT Server Replacement Project – Tender Summary
- Supply & Delivery of Front End Loader – Tender Summary
- Disposal of Council Land, 33-35 Second Street Owen (Lot 121 & 23)
- Citizen of the Year 2023 – Australia Day Awards
- Weed Spraying & Pest Control Services – Tender Summary
- Design & Construct Safety Barrier Systems to Whitwarta Bridge – Tender Summary
- Senior Management & Organisational Review
- Electric Vehicle Charging Stations Licence – Snowtown
- CEO's Annual Performance Review Proposal
- CEO Recruitment

Four Section 91(7) orders to keep a matter confidential, lapsed or ceased to apply during the 2022/23 financial year, being:

- Balaklava & Hamley Bridge Sporting Precinct Master Plan – 25 August 2022
- Disposal of Council Land, 33-35 Second Street Owen (Lot 121 & 23) – 20 February 2023
- Citizen of the Year – 26 January 2023
- Senior Management & Organisational Review – 27 April 2023

- Ten Section 91(7) orders remained in place at the end of the 2022/23 financial year, being:
- Industrial Relations Matter – 23 November 2016, 14 December 2016 and 31 January 2017

- Mayor's Report – CEO Resignation – 27 August 2018
- Narungga Nation Native Title Claim – 26 February 2020
- Trans-Tasman Energy Group Claim – 28 July 2021 & 27 October 2021
- Community Wastewater Management System – Tender Summary – 28 July 2021
- Balaklava & Owen Swimming Pool Tender Summary – 27 October 2021
- Appointment of External Auditor – 24 November 2021
- Port Wakefield Master Plan – Detailed Design Stage 1 – 27 January 2022
- Port Wakefield Township – Detailed Design Stage – 27 April 2022
- Blyth Sporting Precinct, Balaklava Apex Park & Balaklava Railway Corridor Master Plans – Tender – 25 May 2022

## Section 270 review

Section 270 of the Local Government Act of 1999 requires Council to develop and maintain policies, practices and procedures for dealing with:

Any reasonable request for the provision of a service by the Council, or;

The improvement of a service provided by the Council, and;

Complaints about the actions of the Council, its employees, or other persons acting on behalf of the Council.

A Section 270 review gives community members the opportunity to request a review of a decision made by Council or a Council employee. The review may be conducted internally or by an external party.

In 2022/2023, Council received no requests for a Section 270 internal review.

## Freedom of Information Requests

As much as possible, we make information readily available to the community. However, if a member of the public requests other information, we will consider this request in line with the requirements of the Freedom of Information Act 1991. Costs may apply for accessing any documents inspected pursuant to a Freedom of Information (FOI) request.

FOI forms are available at the Council office and applications will receive a response within 30 days of Council receiving the completed FOI request form, together with the application and search fees.

These can be addressed to:  
Freedom of Information Officer  
Wakefield Regional Council  
PO Box 167, BALAKLAVA SA 5461

In 2022/2023, Council did not receive any requests for Freedom of Information.

## Access to documents

Most documents prepared by Council and/or relating to Council activities can be found on our website. Members of the public may also inspect documents at Council's office, on the website or by request in line with any relevant fees set by Council. Documents, Codes of Conduct and registers made available include those listed in the table below. Anyone seeking access to a document should first contact Council to find out if it is publicly available. For documents that are not classed as public, a Freedom of Information application can be lodged.

Registers	Codes	Other
<ul style="list-style-type: none"> <li>• By-Laws and Policies</li> <li>• Campaign Donations Returns</li> <li>• Community Land Management Plans</li> <li>• Council Officer's Salaries</li> <li>• Delegations</li> <li>• Elected Members' Allowances &amp; Benefits</li> <li>• Elected Members Register of Interests</li> <li>• Fees &amp; Charges</li> <li>• Public Roads</li> </ul>	<ul style="list-style-type: none"> <li>• Code of Practice for Access to Meetings and Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Budget &amp; Business Plan</li> <li>• Annual Report</li> <li>• Audited Financial Statements</li> <li>• Behavioural Standards for Council Members</li> <li>• Behavioural Management Policy</li> <li>• Charter for subsidiaries established by the Council</li> <li>• Community Land Management Plans</li> <li>• Council Agenda &amp; Minutes including Documents, Reports and any attachments</li> <li>• Council's Assessment Record</li> <li>• Council Decisions Internal Review Procedure and any relating reports</li> <li>• Council Member Allowances &amp; Benefits Policy</li> <li>• Infrastructure &amp; Asset Plans</li> <li>• Information &amp; Briefing Session Papers</li> <li>• Information statement of the council under the Freedom of Information Act 1991 (most recent)</li> <li>• Long Term Financial Plan</li> <li>• Strategic Management Plan</li> <li>• Order Making Policy</li> <li>• Procurement (Purchasing) Policy</li> <li>• Reviews of Council constitution, wards and boundaries</li> <li>• Schedule of dates, times and places set for meetings of the Council or council committee</li> </ul>

## Community Land Management Plans

The Local Government Act (1999) requires Council to develop management plans for all community land either owned or under its care and control. These plans outline the way in which the land is to be used, taking into account a diverse range of recreation, conservation and other issues.

All of our plans have been finalised and are in place:

- Management Plan 1 Cemeteries
- Management Plan 2 Halls Museums & Galleries Management
- Plan 3 Car Parks & Boat Ramp Management
- Plan 4 Parks Gardens & Playgrounds Management
- Plan 5 Recreation Facilities Management
- Plan 6 Community Land Leased for Farming Purposes Management
- Plan 7 Balaklava Parklands Management
- Plan 8 Owen Wetlands Management
- Plan 9 Halbury Parklands Management
- Plan 10 Pinery Soldiers Memorial Management
- Plan 11 Nantawarra Oval Management
- Plan 12 Port Wakefield Caravan Park & RSL Clubrooms Management
- Plan 13 Snowtown Shooting & Rifle Club Management
- Plan 14 Old Hamley Bridge Fire Station & Hall Car Park Management
- Plan 15 Brinkworth Historical Reserve

The Community Management Plans are scheduled to be comprehensively reviewed in 2023/24.

# Financial Information 2022/23

## Senior officer salary packages

The following information reflects the number of Senior Executive Officers and information on allowances and benefits as part of a salary package as at 30 June 2023. This information relates to the South Australian Municipal Salaried Officers Award and the Wakefield Regional Council ASU Enterprise Agreement 2020.

### Chief Executive Officer

- Contract salary.
- Pay increase to be determined at yearly performance review
- Unrestricted personal use of a fully maintained Council vehicle
- Superannuation as per the Superannuation Guarantee (Administration) Act 1992 and LG Acts.
- Provision of a mobile telephone and laptop/tablet
- Reimbursement of all expenses relating to the performance of the position

### Manager Development & Regulatory Services, Manager Finance, Manager Strategic Asset Planning, Manager Asset Delivery and Manager People & Governance (Part-Time)

- Wakefield Regional Council Australian Services Union Enterprise Agreement 2020 – Senior Officer Level 3 Year 3
- Private use within SA of a fully maintained Council vehicle
- Superannuation as per the Superannuation Guarantee (Administration) Act 1992 and LG Acts
- Provision of a mobile telephone and/or reimbursement of personal mobile phone up to the value of \$100/month

**Delivering value:** The overall aim of Council's Procurement Policy is to provide cost-effective services to the community, while also allowing local suppliers the chance to deliver goods and services to support Council's work.

Major tenders called and awarded in the 2022/23 year were for the following goods and services:

- Safety barriers
- Weed spraying & pest control service contract
- Arboriculture services
- Quarries Supplies
- Street sweeping
- Major Plant – Front end loader

## Council seeks to support local businesses by:

- Promoting to local businesses opportunities to supply to Council;
- Giving preference to locally based suppliers depending on assessment of 'value for money';
- Ensuring, wherever reasonably practicable, procurement specifications do not have the potential to exclude local suppliers and contractors.

The Procurement Policy recognises open and fair competition is best achieved by undertaking a tender process so that all interested parties have an opportunity to bid and, in an effort to drive good outcomes, outlines appropriate procurement methods for different

categories of expenditure/risk. It is understood, however, there may be some procurement for which a tender process will not necessarily deliver the best outcome for Council.

**Auditor Remuneration:** In November 2021, Dean Newbery & Partners were reappointed as Council's auditors. They have provided services for the annual audit of Council's financial statements and internal controls for the past five years, at a cost of \$21,000 in the 2022/23 year. The Auditors have provided independent scrutiny of Council's Annual Financial Statements, met with the Council's Audit Committee and undertaken a rigorous interim audit process. No other remuneration has been paid to Dean Newbery & Partners.

**Credit Cards:** Council has issued two corporate credit cards to Council staff. During the financial year Council purchased goods and services worth \$26,253.54 using credit cards. Credit cards are used only as a means of payment for online purchasing, subscriptions or as a faster way of making payments. All purchases made were in line with Council's procurement policy.

**2022/23 Legal costs:** Over the 2022/23 financial year Council spent a total of \$43,191.73 in legal expenses. 45% of legal cost incurred relates to the collection of outstanding rates and are recouped during the process.

# Wakefield Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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*Wakefield is a great place to do business and a great place  
to belong*



## General Purpose Financial Statements

for the year ended 30 June 2023

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Contents	Page
<b>Council certificate</b>	<b>2</b>
<b>Principal Financial Statements</b>	
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
<b>Notes to and forming part of the Financial Statements</b>	<b>7</b>
<b>Independent Auditor's Report – Financial Statements</b>	<b>38</b>
<b>Independent Auditor's Report – Internal Controls</b>	<b>39</b>
<b>Certificates of Audit Independence</b>	
Council Certificate of Audit Independence	40
Audit Certificate of Audit Independence	41



## Wakefield Regional Council

### 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.



**Darren Starr**  
Chief Executive Officer

22 November 2023



**Rodney Reid**  
Mayor

22 November 2023

## Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
<b>Income</b>			
Rates	2a	12,167	11,596
Statutory charges	2b	200	167
User charges	2c	780	720
Grants, subsidies and contributions - capital	2g	639	294
Grants, subsidies and contributions - operating	2g	4,531	4,521
Investment income	2d	13	8
Reimbursements	2e	237	142
Other income	2f	32	86
<b>Total income</b>		<u>18,599</u>	<u>17,534</u>
<b>Expenses</b>			
Employee costs	3a	5,664	5,249
Materials, contracts and other expenses	3b	5,538	5,929
Depreciation, amortisation and impairment	3c	5,919	6,043
Finance costs	3d	301	92
<b>Total expenses</b>		<u>17,422</u>	<u>17,313</u>
<b>Operating surplus / (deficit)</b>		<u>1,177</u>	<u>221</u>
Asset disposal and fair value adjustments	4	(1,131)	(400)
Amounts received specifically for new or upgraded assets	2g	2,205	754
<b>Net surplus / (deficit)</b>		<u>2,251</u>	<u>575</u>
<b>Other comprehensive income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in revaluation surplus - I,PP&E	9a	3,007	9,963
<b>Total amounts which will not be reclassified subsequently to operating result</b>		<u>3,007</u>	<u>9,963</u>
<b>Total other comprehensive income</b>		<u>3,007</u>	<u>9,963</u>
<b>Total comprehensive income</b>		<u>5,258</u>	<u>10,538</u>

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

## Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalent assets	5a	167	131
Trade and other receivables	5b	1,330	1,989
Inventories	5c	1,274	535
<b>Total current assets</b>		<u>2,771</u>	<u>2,655</u>
<b>Non-current assets</b>			
Trade and other receivables	6a	13	38
Other non-current assets	6b	1,431	2,663
Infrastructure, property, plant and equipment	7	152,671	145,007
<b>Total non-current assets</b>		<u>154,115</u>	<u>147,708</u>
<b>TOTAL ASSETS</b>		<u>156,886</u>	<u>150,363</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8a	2,074	2,296
Borrowings	8b	50	59
Provisions	8c	1,119	1,045
<b>Total current liabilities</b>		<u>3,243</u>	<u>3,400</u>
<b>Non-current liabilities</b>			
Trade and other payables	8a	50	50
Borrowings	8b	6,067	4,633
Provisions	8c	100	112
<b>Total non-current liabilities</b>		<u>6,217</u>	<u>4,795</u>
<b>TOTAL LIABILITIES</b>		<u>9,460</u>	<u>8,195</u>
<b>Net assets</b>		<u>147,426</u>	<u>142,168</u>
<b>EQUITY</b>			
Accumulated surplus		25,253	23,002
Asset revaluation reserves	9a	122,093	119,086
Other reserves	9b	80	80
<b>Total council equity</b>		<u>147,426</u>	<u>142,168</u>
<b>Total equity</b>		<u>147,426</u>	<u>142,168</u>

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

## Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2023</b>					
Balance at the end of previous reporting period		23,002	119,086	80	142,168
Net surplus / (deficit) for year		2,251	–	–	2,251
<b>Other comprehensive income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7	–	3,007	–	3,007
<b>Other comprehensive income</b>		<b>–</b>	<b>3,007</b>	<b>–</b>	<b>3,007</b>
<b>Total comprehensive income</b>		<b>2,251</b>	<b>3,007</b>	<b>–</b>	<b>5,258</b>
<b>Balance at the end of period</b>		<b>25,253</b>	<b>122,093</b>	<b>80</b>	<b>147,426</b>
<b>2022</b>					
Balance at the end of previous reporting period		22,427	109,123	80	131,630
Net surplus / (deficit) for year		575	–	–	575
<b>Other comprehensive income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7	–	9,963	–	9,963
<b>Other comprehensive income</b>		<b>–</b>	<b>9,963</b>	<b>–</b>	<b>9,963</b>
<b>Total comprehensive income</b>		<b>575</b>	<b>9,963</b>	<b>–</b>	<b>10,538</b>
<b>Balance at the end of period</b>		<b>23,002</b>	<b>119,086</b>	<b>80</b>	<b>142,168</b>

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

## Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates receipts		12,220	11,616
Statutory charges		220	170
User charges		858	792
Grants, subsidies and contributions		4,536	4,534
Investment receipts		13	8
Reimbursements		260	153
Other receipts		2,105	848
<u>Payments</u>			
Payments to employees		(5,604)	(5,187)
Payments for materials, contracts and other expenses		(7,683)	(6,870)
Finance payments		(301)	(92)
<b>Net cash provided by (or used in) operating activities</b>	11b	<b>6,624</b>	<b>5,972</b>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		2,407	782
Sale of replaced assets		321	68
Sale of surplus assets		157	205
Repayments of loans by community groups		55	43
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(8,602)	(6,125)
Expenditure on new/upgraded assets		(2,351)	(1,483)
<b>Net cash provided (or used in) investing activities</b>		<b>(8,013)</b>	<b>(6,510)</b>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from Borrowings		14,094	8,770
<u>Payments</u>			
Repayments of Borrowings		(12,661)	(8,133)
Repayment of Finance Lease Liabilities		(8)	(5)
<b>Net cash provided by (or used in) financing activities</b>		<b>1,425</b>	<b>632</b>
<b>Net increase (decrease) in cash held</b>		<b>36</b>	<b>94</b>
plus: cash & cash equivalents at beginning of period		131	37
<b>Cash and cash equivalents held at end of period</b>	11a	<b>167</b>	<b>131</b>

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Contents of the Notes accompanying the General Purpose Financial Statements

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Note	Details	Page
1	Summary of Significant Accounting Policies	8
2	Income	14
3	Expenses	17
4	Asset disposal and fair value adjustments	18
5	Current assets	19
6	Non-current assets	19
7	Infrastructure, Property, Plant & Equipment	20
8	Liabilities	23
9	Reserves	24
10	Assets subject to restrictions	24
11	Reconciliation to Statement of Cash Flows	25
12(a)	Functions	26
12(b)	Components of functions	27
13	Financial instruments	27
14	Capital Expenditure and Other Expenditure Commitments	30
15	Financial indicators	32
16	Uniform presentation of finances	33
17	Leases	34
18	Superannuation	35
19(a)	Interests in other entities	35
19(b)	Controlled entities	n/a
20	Contingencies and assets/liabilities not recognised in the balance sheet	36
21	Events after the balance sheet date	36
22	Related party transactions	37

## 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 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*.

**1.2 Critical accounting estimates**

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

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

**1.3 Rounding**

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

**(2) The local government reporting entity**

Wakefield Regional Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at Scotland Place, Balaklava. These consolidated financial statements include the Council's direct operations which Council controls to carry on its functions.

**(3) Income recognition**

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$2,439,947	\$2,732,578	- \$292,631
2021/22	\$3,587,770	\$2,780,079	+ \$807,691
2022/23	\$3,974,441	\$2,918,966	+ \$1,055,475

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 1. Summary of Significant Accounting Policies (continued)

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

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

**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 13.

**(5) Inventories**

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

**(6) Infrastructure, property, plant and equipment****6.1 Initial recognition**

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

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

**6.2 Materiality**

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

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

Paving & Footpaths, Kerb & Gutter	\$5,000
Stormwater, Drains & Culverts	\$5,000



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 1. Summary of Significant Accounting Policies (continued)

Reticulation extensions	\$5,000
Community Wastewater Maintenance Scheme	
- Pumps	\$3,000
- Components	\$5,000
Buildings - air conditioning, Hot Water Systems	\$10,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$5,000
Office Furniture & Equipment	\$5,000
Plant & Equipment	\$5,000
Software	\$5,000

(except where software is purchased and an annual maintenance agreement is entered into, in which case the original software cost and the annual maintenance fee will be treated as an operating expense)

**6.3 Subsequent recognition**

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

**6.4 Depreciation of non-current assets**

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

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

Major depreciation periods for each class of asset are listed below. 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.

*Furniture & Equipment*

Office Equipment	3 to 7 years
Office Furniture	5 to 7 years

*Plant & Equipment*

Major Plant (Construction/Maintenance)	10 years
Other	3 to 25 years

*Building & Other Structures*

Buildings – Fixed Solid	60 to 80 years
Buildings – Framed	50 years
Park Structures – Fixed solid	60 to 80 years
Park Structures – Shed and sundary	40 years
Site Improvements	20 to 80 years

*Infrastructure*

Sealed Roads – Surface	20 to 30 years
Sealed Roads – Pavement	40 to 80 years
Unsealed Roads	10 to 45 years
Bridge Components	20 to 100 years
Footpaths	30 to 50 years
Kerbing	70 years
Culverts, Stormwater Drainage	50 to 100 years

*Community Wastewater Management Schemes*

continued on next page ...

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 1. Summary of Significant Accounting Policies (continued)

PVC Piping	70 years
Pumps & Telemetry	15 to 50 years
Other	15 to 70 years

**6.5 Impairment**

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

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

**6.6 Borrowing costs**

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

**(7) Payables****7.1 Goods & Services**

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 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**

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

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

**(9) Employee benefits****9.1 Salaries, Wages & Compensated Absences**

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

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

Council's employees are entitled to take time off in lieu of the extra hours worked. An accrual for this cost is made at the ordinary hourly rate applicable during the reporting period. No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 1. Summary of Significant Accounting Policies (continued)

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#### 9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

#### (10) Leases

##### 10.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

##### i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

##### ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

##### iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

#### (11) 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.

#### (12) New accounting standards and UIG interpretations

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

##### 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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 1. Summary of Significant Accounting Policies (continued)

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- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB2021-6)

#### **Effective for NFP annual reporting periods beginning on or after 1 January 2025 for public sector**

- 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)

#### **(13) 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.

#### **(14) 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

\$ '000	2023	2022
<b>(a) Rates</b>		
<b>General rates</b>		
General rates	9,943	9,499
Less: mandatory rebates	(77)	(78)
Less: discretionary rebates, remissions and write-offs	(124)	(136)
<b>Total general rates</b>	<b>9,742</b>	<b>9,285</b>
<b>Other rates (including service charges)</b>		
Regional Landscape Levy	402	398
Waste collection	701	659
Community wastewater management systems	1,237	1,161
<b>Total other rates (including service charges)</b>	<b>2,340</b>	<b>2,218</b>
<b>Other charges</b>		
Penalties for late payment	85	93
<b>Total other charges</b>	<b>85</b>	<b>93</b>
<b>Total rates</b>	<b>12,167</b>	<b>11,596</b>
<b>(b) Statutory charges</b>		
Development Act fees	4	3
Town planning fees	81	75
Health and septic tank inspection fees	17	13
Animal registration fees and fines	79	57
Other licences, fees and fines	19	19
<b>Total statutory charges</b>	<b>200</b>	<b>167</b>
<b>(c) User charges</b>		
Cemetery Fees	41	55
Property Rental	31	19
Sundry	20	19
Caravan Park Fees	677	615
Waste Disposal	11	12
<b>Total user charges</b>	<b>780</b>	<b>720</b>

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

### Note 2. Income (continued)

\$ '000	2023	2022
<b>(d) Investment income</b>		
Interest on investments		
- Local Government Finance Authority	11	4
- Loans to community groups	2	4
<b><u>Total investment income</u></b>	<b><u>13</u></b>	<b><u>8</u></b>
<b>(e) Reimbursements</b>		
Insurances	4	-
Other	233	142
<b><u>Total reimbursements</u></b>	<b><u>237</u></b>	<b><u>142</u></b>
<b>(f) Other income</b>		
Insurance and other recoupments - infrastructure, property, plant and equipment	32	82
Other	-	4
<b><u>Total other income</u></b>	<b><u>32</u></b>	<b><u>86</u></b>
<b>(g) Grants, subsidies and contributions</b>		
Amounts received specifically for new or upgraded assets	2,205	754
<b>Total</b>	<b><u>2,205</u></b>	<b><u>754</u></b>
<b>Other grants, subsidies and contributions - capital</b>		
Untied - Local roads and community	619	294
SA Heritage conservation grant	20	-
<b>Total Other grants, subsidies and contributions - capital</b>	<b><u>639</u></b>	<b><u>294</u></b>
<b>Other grants, subsidies and contributions</b>		
Untied - Financial Assistance Grant	3,974	3,588
Roads to Recovery	537	537
Library and communications	3	5
Sundry	17	9
Drought Communities Grant	-	382
<b>Total other grants, subsidies and contributions</b>	<b><u>4,531</u></b>	<b><u>4,521</u></b>
<b><u>Total grants, subsidies and contributions</u></b>	<b><u>7,375</u></b>	<b><u>5,569</u></b>
The functions to which these grants relate are shown in Note 12.		
<b>(i) Sources of grants</b>		
Commonwealth Government	6,196	5,335
State Government	1,133	234
Other	46	-
<b>Total</b>	<b><u>7,375</u></b>	<b><u>5,569</u></b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 2. Income (continued)

\$ '000	2023	2022
<b>(h) Conditions over grants and contributions</b>		
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:		
<b>Unexpended at the close of the previous reporting period</b>	441	914
<b>Less:</b>		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Swimming Pool Grant	(408)	–
Roads Infrastructure	(29)	(220)
Drought Communities Grant	–	(282)
<b>Subtotal</b>	(437)	(502)
<b>Plus:</b>		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads infrastructure	–	29
<b>Subtotal</b>	–	29
<b>Unexpended at the close of this reporting period</b>	4	441
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>	(437)	(473)

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

### Note 3. Expenses

\$ '000	Notes	2023	2022
<b>(a) Employee costs</b>			
Salaries and wages		4,273	3,928
Employee leave expense		941	928
Superannuation - defined contribution plan contributions	18	500	436
Superannuation - defined benefit plan contributions	18	27	27
Workers' compensation insurance		186	142
Other employee related costs		233	234
Less: capitalised and distributed costs		(496)	(446)
<b><u>Total operating employee costs</u></b>		<b><u>5,664</u></b>	<b><u>5,249</u></b>
Total number of employees (full time equivalent at end of reporting period)		58	56
<b>(b) Materials, contracts and other expenses</b>			
<b>(i) Prescribed expenses</b>			
Auditor's remuneration			
- Auditing the financial reports		21	21
Bad and doubtful debts		44	-
Elected members' expenses		219	150
<b><u>Subtotal - prescribed expenses</u></b>		<b><u>284</u></b>	<b><u>171</u></b>
<b>(ii) Other materials, contracts and expenses</b>			
Contractors		2,672	2,512
Energy		301	263
Maintenance		1,445	1,765
Legal expenses		24	97
Levies paid to Government - NRM levy		402	392
Levies - other		19	16
Parts, accessories and consumables		63	80
Professional services		259	317
Sundry		117	154
Fuels and Oils		495	386
Water		120	111
Contributions/Donations		332	551
Insurance		317	285
Motor Vehicle Registrations		83	93
Less: capitalised and distributed Costs		(1,395)	(1,264)
<b><u>Subtotal - Other material, contracts and expenses</u></b>		<b><u>5,254</u></b>	<b><u>5,758</u></b>
<b><u>Total materials, contracts and other expenses</u></b>		<b><u>5,538</u></b>	<b><u>5,929</u></b>



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

### Note 3. Expenses (continued)

\$ '000	2023	2022
<b>(c) Depreciation, amortisation and impairment</b>		
<b>(i) Depreciation and amortisation</b>		
Buildings and other structures	662	734
Infrastructure		
- Bridges	97	95
- Stormwater drainage	317	276
- CWMS	423	424
- Transport Infrastructure	3,881	3,861
Right-of-use assets	8	6
Plant, Machinery & Equipment	510	615
Office Equipment, Furniture & Fittings	21	32
<b>Subtotal</b>	<b>5,919</b>	<b>6,043</b>
<b>Total depreciation, amortisation and impairment</b>	<b>5,919</b>	<b>6,043</b>

### (d) Finance costs

Interest on overdraft and short-term drawdown	285	73
Interest on loans	15	18
Charges on Finance Leases	1	1
<b>Total finance costs</b>	<b>301</b>	<b>92</b>

### Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
<b>Infrastructure, property, plant and equipment</b>		
<b>(i) Assets renewed or directly replaced</b>		
Proceeds from disposal	321	68
Less: carrying amount of assets sold	(1,549)	(388)
<b>Gain (loss) on disposal</b>	<b>(1,228)</b>	<b>(320)</b>
<b>(ii) Assets surplus to requirements</b>		
Proceeds from disposal	157	205
Less: carrying amount of assets sold	(60)	(285)
<b>Gain (loss) on disposal</b>	<b>97</b>	<b>(80)</b>
<b>Net Gain (Loss) on Disposal of Assets</b>	<b>(1,131)</b>	<b>(400)</b>

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

### Note 5. Current assets

\$ '000	2023	2022
<b>(a) Cash and cash equivalent assets</b>		
Cash on hand and at bank	167	131
<b><u>Total cash and cash equivalent assets</u></b>	<b><u>167</u></b>	<b><u>131</u></b>

### (b) Trade and other receivables

Rates - general and other	828	832
Accrued revenues	102	790
Debtors - general	41	64
GST recoupment	177	121
Prepayments	118	88
Loans to community organisations	65	95
<b>Subtotal</b>	<b><u>1,331</u></b>	<b><u>1,990</u></b>
Less: provision for expected credit losses	(1)	(1)
<b><u>Total trade and other receivables</u></b>	<b><u>1,330</u></b>	<b><u>1,989</u></b>

### (c) Inventories

Stores and materials	1,274	535
<b><u>Total inventories</u></b>	<b><u>1,274</u></b>	<b><u>535</u></b>

### Note 6. Non-current assets

\$ '000	2023	2022
<b>(a) Trade and other receivables</b>		
Loans to community organisations	13	38
<b><u>Total financial assets</u></b>	<b><u>13</u></b>	<b><u>38</u></b>

### (b) Other non-current assets

Capital work in progress	1,431	2,663
<b><u>Total other non-current assets</u></b>	<b><u>1,431</u></b>	<b><u>2,663</u></b>

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

### Note 7. Infrastructure, Property, Plant & Equipment

#### Infrastructure, property, plant and equipment

\$ '000	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)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	14,316	–	–	14,316	–	–	(60)	–	–	–	14,256	–	–	14,256
Buildings and other structures	2	22,833	12	(20,339)	2,506	456	–	(48)	(386)	–	–	22,535	468	(20,475)	2,528
Buildings and other structures	3	15,663	626	(11,611)	4,678	1,515	3,097	(905)	(276)	1	–	9,702	5,238	(6,830)	8,110
- Bridges	3	7,635	211	(4,409)	3,437	–	79	–	(97)	(2)	–	7,635	290	(4,505)	3,420
- Stormwater drainage	3	18,922	1,332	(8,709)	11,545	68	66	(31)	(317)	1	3,007	23,543	134	(9,338)	14,339
- CWMS	3	22,471	47	(9,134)	13,384	–	274	(22)	(423)	(1)	–	22,427	321	(9,537)	13,211
- Transport Infrastructure	3	169,372	4,429	(83,388)	90,413	271	4,972	(268)	(3,881)	(4)	–	165,356	9,673	(83,527)	91,502
Right-of-use assets		–	40	(6)	34	–	–	–	(8)	–	–	–	40	(14)	26
Plant, Machinery & Equipment		–	9,251	(4,606)	4,645	40	1,234	(274)	(510)	–	–	–	9,527	(4,392)	5,135
Office Equipment, Furniture & Fittings		–	580	(531)	49	–	117	–	(21)	–	–	–	697	(553)	144
<b>Total infrastructure, property, plant and equipment</b>		<b>271,212</b>	<b>16,528</b>	<b>(142,733)</b>	<b>145,007</b>	<b>2,350</b>	<b>9,839</b>	<b>(1,608)</b>	<b>(5,919)</b>	<b>(5)</b>	<b>3,007</b>	<b>265,454</b>	<b>26,388</b>	<b>(139,171)</b>	<b>152,671</b>
Comparatives		239,609	36,758	(140,586)	135,781	1,523	4,449	(673)	(6,043)	–	9,963	271,212	16,528	(142,733)	145,007

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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#### Valuation of Infrastructure, Property, Plant & Equipment

##### Valuation of assets

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

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

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

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

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

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

##### Information on 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.

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.

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.

##### Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

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

##### Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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#### **Transition to AASB 13 - Fair Value Measurement**

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

#### **Land**

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 assets were revalued at the 1st July 2021 by Martin Burns of Liquid Pacific Holdings Pty Ltd.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

#### **Buildings & Other Structures**

Buildings and other structures generally are recognised at fair value, based on current market value. These assets were revalued as at 1 July 2021 by Martin Burns of Liquid Pacific Holdings Pty Ltd.

#### **Infrastructure**

Transportation assets were re-valued by Tonkins Consulting as at 1st July 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was re-valued by Tonkins Consulting as at 1st July 2022. All acquisitions made after the respective dates of valuation are recorded at cost. As a result of revaluation depreciation expense for Infrastructure assets increased by \$41K.

Community Wastewater Management System (CWMS) infrastructure was re-valued by Tonkins Consulting as at 1st July 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

Bridges assets were revalued by Tonkin Consulting as at 1 July 2018. Bridges assets will be revalued as at 1st July 2023.

#### **Plant, Machinery & Equipment**

These assets are recognised on the cost basis.

#### **Office Equipment, Furniture & Fittings**

These assets are recognised on the cost basis.

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

### Note 8. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
<b>(a) Trade and other payables</b>				
Goods and services	1,563	–	1,294	–
- Rates	198	–	149	–
- Grants, subsidies, contributions - operating	9	–	4	–
- Grants and contributions - capital	–	–	437	–
Accrued expenses - employee entitlements	91	–	93	–
Accrued expenses - other	193	–	187	–
Deposits, retentions and bonds	2	50	2	50
Other	18	–	130	–
<b><u>Total trade and other payables</u></b>	<b><u>2,074</u></b>	<b><u>50</u></b>	<b><u>2,296</u></b>	<b><u>50</u></b>
<b>(b) Borrowings</b>				
Loans	49	6,041	58	4,599
Lease liabilities	1	26	1	34
<b><u>Total Borrowings</u></b>	<b><u>50</u></b>	<b><u>6,067</u></b>	<b><u>59</u></b>	<b><u>4,633</u></b>
<b>(c) Provisions</b>				
Employee Entitlements AL (including oncosts)	451	–	441	–
Employee Entitlements LSL (including oncosts)	668	100	604	112
<b><u>Total provisions</u></b>	<b><u>1,119</u></b>	<b><u>100</u></b>	<b><u>1,045</u></b>	<b><u>112</u></b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 9. Reserves

\$ '000	as at 30/06/22		Transfers	Impairments	as at 30/06/23	
	Opening Balance	Increments (Decrements)			Closing Balance	
<b>(a) Asset revaluation reserve</b>						
Land	12,719	–	–	–		12,719
Buildings and other structures	6,174	–	–	–		6,174
Infrastructure						
- Bridges	3,590	–	–	–		3,590
- Stormwater drainage	11,023	3,007	–	–		14,030
- CWMS	7,202	–	–	–		7,202
- Transport Infrastructure	78,378	–	–	–		78,378
<b>Total asset revaluation reserve</b>	<b>119,086</b>	<b>3,007</b>	<b>–</b>	<b>–</b>		<b>122,093</b>
Comparatives	109,123	9,963	–	–		119,086

\$ '000	as at 30/06/22		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/23	
	Opening Balance					Closing Balance	
<b>(b) Other reserves</b>							
Open Space Reserve	80	–	–	–	–		80
<b>Total other reserves</b>	<b>80</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>80</b>
Comparatives	80	–	–	–	–		80

**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).

**Open Space Reserve**

Open Space Reserve holds funds received from developers in lieu of providing open space land as part of a sub-division. Allocations from the reserve are used for acquiring or developing future open space facilities.

## Note 10. Assets subject to restrictions

Council does not hold any assets subject to restrictions.

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

### Note 11. Reconciliation to Statement of Cash Flows

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

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

Total cash and equivalent assets	5	167	131
<b>Balances per Statement of Cash Flows</b>		<b>167</b>	<b>131</b>

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

<b>Net surplus/(deficit)</b>		2,251	575
<b>Non-cash items in income statements</b>			
Depreciation, amortisation and impairment		5,919	6,043
Grants for capital acquisitions treated as investing activity		(2,844)	(754)
Net (gain)/loss on disposals		1,131	400
		<b>6,457</b>	<b>6,264</b>
<b>Add (less): changes in net current assets</b>			
Net (increase)/decrease in receivables		629	(328)
Net (increase)/decrease in inventories		(739)	104
Net increase/(decrease) in trade and other payables		215	(155)
Net increase/(decrease) in other provisions		62	87
<b>Net cash provided by (or used in) operations</b>		<b>6,624</b>	<b>5,972</b>

#### (c) Financing arrangements

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

Corporate credit cards	20	20
LGFA cash advance debenture facility	12,000	12,000

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



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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.  
Details of these Functions/Activities are provided in Note 12(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
<b>Functions/Activities</b>										
Other	–	–	–	–	–	–	–	–	1,176	842
Admin and Governance	13,399	12,148	1,434	1,335	11,965	10,813	2,911	2,534	6,578	6,317
Economic Affairs	699	614	850	813	(151)	(199)	–	382	687	659
Protection of the Environment	2,471	2,273	3,055	2,888	(584)	(615)	8	8	–	–
Recreation & Culture	7	375	2,203	2,355	(2,196)	(1,980)	9	5	14,622	14,041
Transport	1,751	1,906	7,602	7,913	(5,851)	(6,007)	1,601	1,886	106,993	102,741
Public Order & Safety	88	59	250	204	(162)	(145)	2	–	57	55
Housing & Community Amenities	65	60	1,735	1,680	(1,670)	(1,620)	–	–	22,461	21,568
Other Purpose	119	99	293	125	(174)	(26)	–	–	4,312	4,140
<b>Total Functions/Activities</b>	<b>18,599</b>	<b>17,534</b>	<b>17,422</b>	<b>17,313</b>	<b>1,177</b>	<b>221</b>	<b>4,531</b>	<b>4,815</b>	<b>156,886</b>	<b>150,363</b>

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 12(b). Components of functions

The activities relating to Council functions are as follows:

**ADMIN AND GOVERNANCE**

Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

**ECONOMIC AFFAIRS**

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

**PROTECTION OF THE ENVIRONMENT**

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

**RECREATION AND CULTURE**

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Indoor, Swimming Centres – Outdoor, and Other Recreation. Library Services, Mobile Libraries and Housebound Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

**TRANSPORT**

Aerodrome, Bridges, Bus Service, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

**PUBLIC ORDER AND SAFETY**

Dog and Cat Control, Fire Prevention, Public Nuisance Control, Litter and Parking Control.

**HOUSING AND COMMUNITY AMENITIES**

Community Amenities, Building Control, Town Planning, Bus Shelters, Cemeteries, Public Conveniences, Car Parking – non-fee-paying and Other Community Amenities.

**OTHER PURPOSE**

Caravan Parks, Private Works.

## Note 13. 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 1.05% and 4.3% (2022: 0.30% and 1.05%). Short term deposits have an average maturity of 7.29 days and an average interest rate of 4.85% (2022: 7.65 days and 0.39%).

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 13. Financial instruments (continued)

**Receivables - rates and associated charges****Accounting Policy:**

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

**Terms & Conditions:**

Secured over the subject land, arrears attract interest of 5.8% (2022: 5.05%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

**Receivables - fees and other charges****Accounting policy:**

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

**Terms and conditions:**

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

**Carrying amount:**

Approximates fair value (after deduction of any allowance).

**Receivables - other levels of government****Accounting policy:**

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

**Terms and conditions:**

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

**Carrying amount:**

Approximates fair value.

**Liabilities - creditors and accruals****Accounting policy:**

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

**Terms and conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying amount:**

Approximates fair value.

**Liabilities - interest bearing borrowings****Accounting Policy:**

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 13. Financial instruments (continued)

**Terms & Conditions:**

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.4% and 6.6% (2022: 2.05% and 7.35%).

**Carrying Amount:**

Approximates fair value.

**Liabilities - leases****Accounting policy:**

Accounted for in accordance with AASB 16 as stated in Note 17.

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial assets and liabilities</b>					
<b>2023</b>					
<b>Financial assets</b>					
Cash and cash equivalents	167	–	–	167	167
Receivables	1,332	13	–	1,345	1,344
<b>Total financial assets</b>	<b>1,499</b>	<b>13</b>	<b>–</b>	<b>1,512</b>	<b>1,511</b>
<b>Financial liabilities</b>					
Payables	2,074	50	–	2,124	2,124
Current borrowings	62	–	–	62	49
Non-current borrowings	–	7,066	–	7,066	6,041
Lease liabilities	8	20	–	28	27
<b>Total financial liabilities</b>	<b>2,144</b>	<b>7,136</b>	<b>–</b>	<b>9,280</b>	<b>8,241</b>
<b>Total financial assets and liabilities</b>	<b>3,643</b>	<b>7,149</b>	<b>–</b>	<b>10,792</b>	<b>9,752</b>
<b>2022</b>					
<b>Financial assets</b>					
Cash and cash equivalents	131	–	–	131	131
Receivables	1,992	38	–	2,030	2,028
<b>Total financial assets</b>	<b>2,123</b>	<b>38</b>	<b>–</b>	<b>2,161</b>	<b>2,159</b>
<b>Financial liabilities</b>					
Payables	1,706	50	–	1,756	1,756
Current borrowings	73	–	–	73	58
Non-current borrowings	–	4,961	–	4,961	4,599
Lease liabilities	8	28	–	36	35
<b>Total financial liabilities</b>	<b>1,787</b>	<b>5,039</b>	<b>–</b>	<b>6,826</b>	<b>6,448</b>
<b>Total financial assets and liabilities</b>	<b>3,910</b>	<b>5,077</b>	<b>–</b>	<b>8,987</b>	<b>8,607</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 13. Financial instruments (continued)

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.50%	5,890	2.25%	4,407
Fixed interest rates	5.91%	227	5.72%	285
		<u>6,117</u>		<u>4,692</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 and 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

**Expected credit losses (ECL)**

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. Council does not anticipate any ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

## Note 14. Capital Expenditure and Other Expenditure Commitments

\$ '000	2023	2022
---------	------	------

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

Buildings and Structures Assets	40	2,693
Transport Assets	243	102
	<u>283</u>	<u>2,795</u>

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

Note 14. Capital Expenditure and Other Expenditure Commitments (continued)

<b>\$ '000</b>	<b>2023</b>	<b>2022</b>
<b>These expenditures are payable:</b>		
Not later than one year	283	2,795
	<u>283</u>	<u>2,795</u>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 15. 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>			
<b>1. Operating Surplus Ratio</b>			
Operating surplus			
Total operating income	<b>6.3%</b>	1.3%	6.1%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
<b>2. Net Financial Liabilities Ratio</b>			
Net financial liabilities			
Total operating income	<b>43%</b>	34%	34%
<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>			
<b>Adjusted Operating Surplus Ratio</b>			
Operating surplus			
Total operating income	<b>5.1%</b>	(3.3)%	6.3%
<b>Adjustments to Ratios</b>			
<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>			
<b>Adjusted Net Financial Liabilities Ratio</b>			
Net financial liabilities			
Total operating income	<b>60%</b>	48%	41%
<b>3. Asset Renewal Funding Ratio</b>			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	<b>135%</b>	71%	114%
<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 16. Uniform presentation of finances

\$ '000	2023	2022
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<b>Income</b>		
Rates	12,167	11,596
Statutory charges	200	167
User charges	780	720
Grants, subsidies and contributions - capital	639	294
Grants, subsidies and contributions - operating	4,531	4,521
Investment income	13	8
Reimbursements	237	142
Other income	32	86
<b>Total Income</b>	<b>18,599</b>	<b>17,534</b>
<b>Expenses</b>		
Employee costs	5,664	5,249
Materials, contracts and other expenses	5,538	5,929
Depreciation, amortisation and impairment	5,919	6,043
Finance costs	301	92
<b>Total Expenses</b>	<b>17,422</b>	<b>17,313</b>
<b>Operating surplus / (deficit)</b>	<b>1,177</b>	<b>221</b>
<b>Adjusted Operating surplus / (deficit)</b>	<b>1,177</b>	<b>221</b>
<b>Net outlays on existing assets</b>		
Capital expenditure on renewal and replacement of existing assets	(8,602)	(6,125)
Add back depreciation, amortisation and impairment	5,919	6,043
Add back proceeds from sale of replaced assets	321	68
	<b>(2,362)</b>	<b>(14)</b>
<b>Net outlays on new and upgraded assets</b>		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(2,351)	(1,483)
Add back amounts received specifically for new and upgraded assets	2,407	782
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	157	205
	<b>213</b>	<b>(496)</b>
<b>Annual net impact to financing activities (surplus/(deficit))</b>	<b>(972)</b>	<b>(289)</b>



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 17. Leases

## (i) Council as a lessee

## Terms and conditions of leases

**Plant & Equipment**

Council entered a five years lease agreement for a Forklift in September 2021.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

## (a) Right of use assets

\$ '000	Ready to use	Total
<b>2023</b>		
Opening balance	34	34
Depreciation charge	(8)	(8)
Other	1	1
<b>Balance at 30 June</b>	<b>27</b>	<b>27</b>
<b>2022</b>		
Opening balance	–	–
Additions to right-of-use assets	40	40
Depreciation charge	(6)	(6)
<b>Balance at 30 June</b>	<b>34</b>	<b>34</b>

## (b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2023	2022
Balance at 1 July	35	–
Additions	–	40
Accretion of interest	1	1
Payments	(8)	(6)
<b>Balance at 30 June</b>	<b>28</b>	<b>35</b>
<b>Classified as:</b>		
Current	8	8
Non-current	20	27

The maturity analysis of lease liabilities is included in Note 13.

The Council had total cash outflows for leases of \$8,253.36

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	8	6
Interest expense on lease liabilities	1	1
<b>Total amount recognised in profit or loss</b>	<b>9</b>	<b>7</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 18. Superannuation

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

#### **Accumulation only members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

#### **Salarylink (Defined Benefit Fund) members**

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

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

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

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

#### **Contributions to other superannuation schemes**

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

### Note 19(a). Interests in other entities

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#### REGIONAL SUBSIDIARIES

Council is one of 15 Councils that are members of the Legatus Group (Central Local Government Region of SA) incorporated under the *Local Government Act 1999*. The net equity of Legatus at the 30 June 2023 is \$499,832 which equates to \$33,322 per member council. The financials of the group have not been included into Council's Annual Financial Statements as they are not considered to be material.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 20. Contingencies and assets/liabilities not recognised in the balance sheet

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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.

At reporting date, Council controlled 2,700 km of road reserves of average width 20 metres.

#### 2. Potential insurance losses

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

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

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

#### 3. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council did not have any notice of appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

### Note 21. Events after the balance sheet date

---

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 22. 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, 15 persons were paid the following total compensation:

\$ '000	2023	2022
<b>The compensation paid to key management personnel comprises:</b>		
Short-term employee benefits	748	658
Allowances	140	137
<b>Total</b>	<b>888</b>	<b>795</b>

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

A close family member of one elected member operates business in Council owned building through a formal lease. This lease was approved by Council as per normal process. The total lease payment owed to Council amounted to \$10,599 and it was fully repaid in the financial year 2022/23. Council also use this business for repairs of Council owned vehicles and during the year amount paid amounted to \$1,974 and it was fully repaid in the financial year 2022/23.

One elected member works as a key management personal at a local business. Council make day to day purchases from this business related to general hardware supplies and consumables. The total amount paid amounted to \$21,985 and there was \$43 outstanding at the reporting date.

## Independent Auditor's Report

### To the members of the Wakefield Regional Council

## Opinion

We have audited the accompanying financial report of Wakefield Regional Council (the Council), which comprises the statement of financial position as at 30 June 2023, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

## Basis for Opinion

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

## Council's Responsibility for the Financial Report

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

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

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

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

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

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

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

**DEAN NEWBERY**

A handwritten signature in black ink, appearing to read 'S. Creten', with a large loop at the start and several smaller loops and flourishes.

**SAMANTHA CRETEN**  
Director

**24 November 2023**

**HEAD OFFICE**

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Dean Newbery  
ABN: 48 007 865 081

## INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF WAKEFIELD REGIONAL COUNCIL

### Opinion

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

### Basis for opinion

We have audited the Internal Controls of the Council under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with law.

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

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

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

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

### Our Independence and Quality Control

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

### **Assurance Practitioner’s Responsibilities**

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

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

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

### **Limitation on Use**

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

### **Limitations of Controls**

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

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

**DEAN NEWBERY**



**SAMANTHA CRETEN**  
Director

**24 November 2023**



## Wakefield Regional Council

### 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 Wakefield Regional Council for the year ended 30 June 2023, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

CHIEF EXECUTIVE OFFICER



**Darren Starr**  
**Chief Executive Officer**

**Date: 22 November 2023**



**Rodney Reid**  
**Presiding Member, Audit & Risk Committee**

**Date: 22 November 2023**

**HEAD OFFICE**

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Dean Newbery  
ABN: 48 007 865 081

## Certification of Auditor's Independence

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

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



**SAMANTHA CRETEN**

**Director**

**DEAN NEWBERY**

**24 November 2023**