

Wakefield Regional Council Annual Report 2021/22



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2021/22 Snapshot

Roads



66.3km of unsealed roads renewed
0.9km of unsealed road upgrade
5.3km sealed road renewed
1.26km kerb/water table renewed

Development



154 development approvals
\$22.7M value of all developments approved
22 houses approved
107 additions/sheds approved

Waste & Recycling



1,183 tonnes of kerbside waste collected
320 tonnes of kerbside recyclable materials collected
349 tonnes of organic kerbside waste collected
5.93 tonnes of tyres collected

Customers and communication



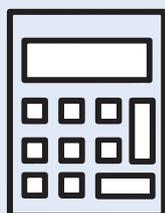
1,484 customer service requests via email, web form or phone
1,577 Facebook followers
4,400 Facebook likes
27,206 unique website users
87,264 web page views

Regulatory services



2,022 dogs registered
412 cats registered
29 building inspections
37 food safety inspections

Finances



\$9.27M general rate revenue raised
\$2.95M external grant funding received
\$22.8K funding support to town committees and newsletters
\$39.2K Small Business Incentives
\$159K in community grants awarded – minor/major grants, sponsorships, events and water support

Message from the Mayor

It's an amazing time to be living in Wakefield as we see some of our biggest projects to date being built across our region with businesses, community groups and residents continuing to have a say as we work towards our Wakefield 2030 vision of a 'great place to do business and a great place to belong'.

Adopted in November 2020 and updated annually, our Wakefield 2030 Community Plan is guiding us as we deliver projects our community wants to see in the focus areas of liveable communities, thriving region and sustainable future.

This 2021/22 Annual Report highlights the key steps we are taking to achieve our vision.

A key project in 2021 was the upgrade of Balaklava and Hamley Bridge's main streets. Council successfully secured funding from the Federal Government's Drought Communities Program and Local Roads and Community Infrastructure Program to supplement its own budget for these projects worth a combined \$1.6M.

I had the honour of officially opening both main street projects – Balaklava was unveiled at the 2021 Christmas Pageant and Hamley Bridge's Light Street was launched in April 2022. Both of these projects aligned to the Wakefield 2030 objectives of creating liveable and thriving spaces for our communities and we are already seeing benefits as new businesses open their doors and visitors comment on the attractive environments created.

The Port Wakefield Master Plan progressed during the year with designers GDstudia enlisted to develop concepts for the plan's stage one projects: redeveloping the main street and foreshore precincts.

Port Wakefield – a historic town often bypassed by travellers along the Augusta Highway – was identified by Council as a potential tourism and lifestyle destination. Council has committed funding in 2022/23 to start this project and will have 'spade ready' designs to attract grant funding.

Council also implemented a new Rating Policy in April 2022. This policy – which was subject to extensive community consultation - has seen a reduction in rates for vacant land, industrial and commercial properties in the 2022/23 year, which supports Wakefield 2030 key strategies to develop residential land and grow our economy.

The policy includes a new method for calculating rates, a 'safety net' to cushion ratepayers from sharp rate increases and rebates for developers and businesses.

The new rating method – which has been independently verified by a chartered accountancy firm with significant experience in rating methodology – factors in annual capital valuation changes to see rates more evenly spread across land use categories.

A major transformation of the Balaklava Swimming Pool was well under way by the end of the 2021/22 financial year and – along with an upgrade of Owen Swimming



Member for Grey Rowan Ramsey, Hamley Bridge Community Association Chair Richard Gregory and Mayor Rodney Reid at the Hamley Bridge Main Street opening.



Splashpad construction at the Balaklava Swimming Pool in May 2022.

Pool and completed works at Hamley Bridge, our aquatic facilities will continue to be a drawcard for the community.

Balaklava will become an aquatic hub for the region, with the addition of a 25m eight lane disability accessible pool and a splash pad featuring a water tipping bucket and water fountains. Owen's works will see a new water treatment system, plant and repairs to ensure the longevity of the pool.

Along with these major community infrastructure works, we continue to support community groups and businesses that call Wakefield home through our multiple grant programs – with Council injecting \$198,000 back into our communities throughout 2021/22.

Building on feedback from the Covid-19 support package, in September 2021 Council launched its first Small Business Incentives program which encouraged and supported businesses to grow, innovate and develop through two funding streams - up to \$1500 was available under the Promote and Develop stream for businesses looking to enhance the skills of employees or market business activities, while up to \$3000 was available under the Innovate and Renovate stream, which catered for projects that created new ways of working to give businesses a competitive edge.

Council's community grants for 2021/22 with a simplified application process delivered \$110,000 in funding to community projects across Wakefield.

With Council Elections being held in November 2022, we know there will be some new faces in the Chamber in the not-too-distant future. To those Councillors who are not standing for re-election or who are unsuccessful - thank you so much for your efforts in the current term of Council.

Thank you to the Councillors and employees who have continued to work hard to deliver our vision and, on behalf of Council, I'd like to thank our Wakefield community who continually work with us to make Wakefield a great place to do business, and a great place to belong.

**Mayor
Rodney Reid**



Message from the CEO

From continuing our focus on road renewals and delivering major projects for the community, to progressing plans to create liveable spaces and places – the 2021/22 year was extraordinarily action packed.

At the heart of our activities has been our ‘one team’ approach which sees employees and Council Members working closely together, with the community, to progress and deliver the priority projects of our Wakefield 2030 Community Plan.

A major focus throughout the year has been building that ‘one team’ culture, recognising it is the key to delivering great service to our community and I am exceptionally proud of the team’s pace and quality of service delivery over the course of the year.

Reflecting on the 2021/22 year there are a number of highlights, summarised below and through this report:

Road network renewals – for the second year in a row we have closed the gap on our unsealed road renewal program earlier than anticipated. This allowed us to commence the 2022/23 works ahead of schedule. Each year we continue to reduce the backlog of works on our unsealed roads and, thanks to the efforts of our team and contractors, we have been able to continue to reduce this backlog.

Major projects – several significant projects to promote liveable communities were completed, including:

- Main street redevelopments in Balaklava and Hamley Bridge were successfully delivered by Council staff and contractors to improve accessibility and amenities across these spaces. Significant changes including refurbishing building facades, lighting, reworking pedestrian crossings and major civil improvements have made a terrific impact.
- The Port Wakefield Master Plan was adopted by Council in August 2021 and is now guiding detailed design for the redevelopment of the historic town’s waterfront, RSL building, caravan park and main street. This will be one of Council’s most significant projects as it focuses on opening up the town to visitors, improving streetscapes, making the most of Port Wakefield’s rich heritage and providing a strong sense of the town as a gateway to adventure.
- Major works to transform Balaklava Swimming Pool into a regional aquatic hub and upgrade Owen Swimming Pool surged ahead in 2021/22. Council successfully accessed State and Federal Government grants of almost \$3.2M to support these projects, ensuring the pools could thrive into the future.

Planning for ‘spade ready’ projects – while a number of projects were being finalised, others started to take shape in 2021/22, including:

- Initial investigation and master plan concepts for Balaklava’s railway corridor – to rejuvenate a rundown main thoroughfare in the town.
- Initial investigation and master plan concepts for Balaklava’s central community and recreation space of Apex Park. Home to the new pool and popular Nature Playground, this park’s development has been ad hoc and a more cohesive, attractive and accessible space is on the cards.

- Initial investigation and master plan concepts for the Blyth Sporting Precinct – the town’s central sporting hub is also home to an RV park and BMX track, as well as memorial gardens, playgrounds and walking paths. Council, working with the Blyth community, intends to improve the quality of sport and recreation facilities to help encourage active, healthy lifestyles.
- Master plans for Ralli Park and Hamley Bridge Sporting Precincts – two major sporting and recreational destinations, these sites have also developed in a relatively ad hoc manner and master plans are required to guide sustainable and realistic development based on current and future priorities.

Economic development – Council continues to work closely with businesses and industries to promote Wakefield as a great place to do business. In 2021/22:

- Council hosted its first Careers and Employment expo, connecting large local employers with the region’s youth. We identified an opportunity to showcase jobs to young people encouraging them to work with local businesses who were struggling to fill seasonal and full-time positions. About 120 students participated in the event, from three different schools.
- Work progressed on establishing child care services in Port Wakefield, with Council establishing a Community Reference Group to help guide a business case to help support future grant applications.
- Our inaugural year of a Small Business Incentives funding program proved successful as 15 local businesses accessed the grants which are designed to encourage small businesses to start-up, grow, innovate and develop.

COVID – reflecting on the past year it is important to acknowledge the continuing effects of COVID-19 on our communities. With the opening of the South Australian borders in late 2021, Council put in place a number of measures to ensure we could continue delivering services to the community should COVID-19 cases dramatically escalate. This includes steps to assess risks from COVID at our office, depots, libraries, halls, caravan parks and pools, work from home arrangements and other operational measures to manage our business-critical functions. As the COVID cases dramatically increased – including in our own workforce – we were able to continue delivering the services expected by our community.

I would like to thank our Council for its continued guidance in the past year and our hard-working employees who continue to live our values and help make Wakefield a great place to do business and a great place to belong.

Andrew MacDonald
Chief Executive Officer



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 2021 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 progress and 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.	\$694,000	Council asset data	As at 1 July 2021 backlog had reduced by \$694,000. As at 30 June 2022 the total reduction was \$2.3M
	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	Scoping is under way for a program to revitalise volunteering in Wakefield. While the decrease is disappointing it is a trend found across Australia, largely attributed to COVID.
	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 2020: 34 new homes valued at \$7.7M 29 new industrial developments valued at \$12.4M	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 2022, the following priority actions have been delivered or are in progress:

	We have delivered:	We are progressing:	Starting in 2022/23:
Liveable Communities	<ul style="list-style-type: none"> • \$1.6M Balaklava and Hamley Bridge main street rejuvenation projects • Master Plan for Port Wakefield to position the town as a tourism and lifestyle destination • Celebrations to activate our main streets • \$110K in community grants • Community event sponsorships • Comprehensive review of Council's Infrastructure Asset Management Plans • Infrastructure renewal programs to close identified gaps • New works depot at Balaklava • New Lochiel playground • Hamley Bridge Swimming Pool upgrade • Lifeguard trial for the 2021/22 swimming season 	<ul style="list-style-type: none"> • \$3.2M Balaklava 'Pool for All' project • \$820K Owen Pool upgrade • Railway precinct and Apex Park Master Plans for Balaklava • Review of Council buildings and potential consolidation • Ralli Park and Hamley Bridge sporting precinct Master Plans • Blyth Sporting Precinct Master Plan • Walking/cycling trail development - 'Wool Trail' near Blyth and Brinkworth to Snowtown trail • Public Health & Wellbeing Plan • Comprehensive youth survey to understand what young people most want to see happen in their region 	<ul style="list-style-type: none"> • Initiatives to rejuvenate Blyth's South Terrace • Youth Strategy to encourage under 25s to stay and thrive in the region • Revitalised Volunteer Program to attract new volunteers • Lifeguard program for the three community pools • Snowtown Sporting Precinct Master Plan • \$20,000 sponsorships to support community events and celebrations aligned to Wakefield 2030 (including seed funding for new events) • New sport and recreation program • Town hall activation initiatives • Pigeon control program • Disability Access & Inclusion Plan initiatives - including \$20K program to implement outcomes from disability audit of Council-owned buildings and structures



Blyth Sporting Precinct

	We have delivered	We are progressing	Starting in 2022/23:
Thriving Region	<ul style="list-style-type: none"> • New Rating Policy offering rebate incentives for businesses and developers • \$40K Small Business Incentives Program • Support for new childcare services in Snowtown • Port Wakefield childcare survey • Strategic review of Port Wakefield and Balaklava caravan parks • New consistently branded signage for all community RV parks • Ticket machine for Snowtown RV park • Hamley Bridge RV Park toilet upgrade • Careers Expo for young locals to showcase local employment opportunities 	<ul style="list-style-type: none"> • Economic Development Strategy, including business prospectus • Tourist 'arrival and departure' opportunities at Port Wakefield • Port Wakefield childcare community reference group to help shape new offering in the town 	<ul style="list-style-type: none"> • Second year of \$40K small business incentives program • Finalisation of business prospectus • Port Wakefield childcare business case
Sustainable Future	<ul style="list-style-type: none"> • Ongoing roadside vegetation management and maintenance program • Continued support for the Trees for Life's Bush for Life partnership to protect and enhance the Halbury Parklands • An Emergency Management Plan and operational plans for Council to support preparing for, responding to and recovering from emergencies 	<ul style="list-style-type: none"> • A program to support community revegetation projects on private and public land 	<ul style="list-style-type: none"> • Waste and recycling survey of residents to understand where service improvements can be made • Communication program to encourage greater recycling

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:

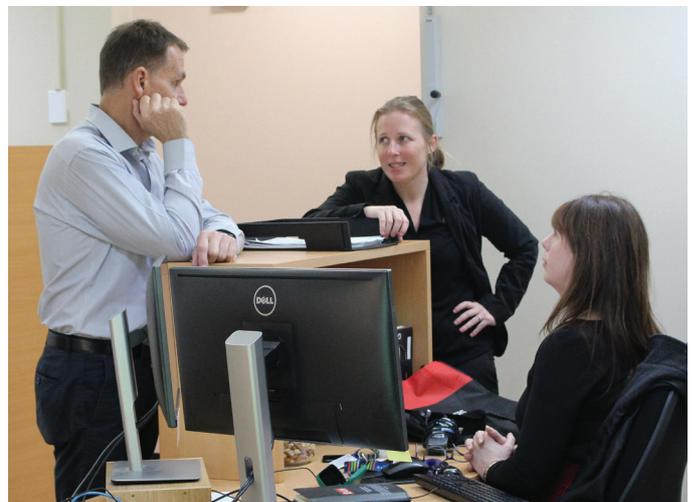
- Abandoned vehicles
- Animal management
- Asset management
- Building applications
- Caravan parks
- Cemeteries
- Community development
- Community grants
- Community halls
- Community transport
- Community wastewater management schemes
- Council newsletter
- Customer service
- Economic development
- 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



Customer Services Coordinator Carol Wildbore is often the first face you'll see in our Balaklava Offices.



Project Administration Officer Clare Elsworthy and Works Crew member Graham East at the Balaklava Depot.



CEO Andrew MacDonald chats with Community Development Coordinator Holly Hannaford and Manager Development & Regulatory Services Kirsty Morgan.

Our Council



Council members from 2018-2022 from L-R - Denni Agnew, Michael Rankine, Wendy Williams, John Nicholls, Malcom May, Rodney Reid, Peter Bowyer, Michael Greenshields, John Wood and Terry Williams. South Ward Councillor Wendy Williams resigned her position on Council in March 2022.

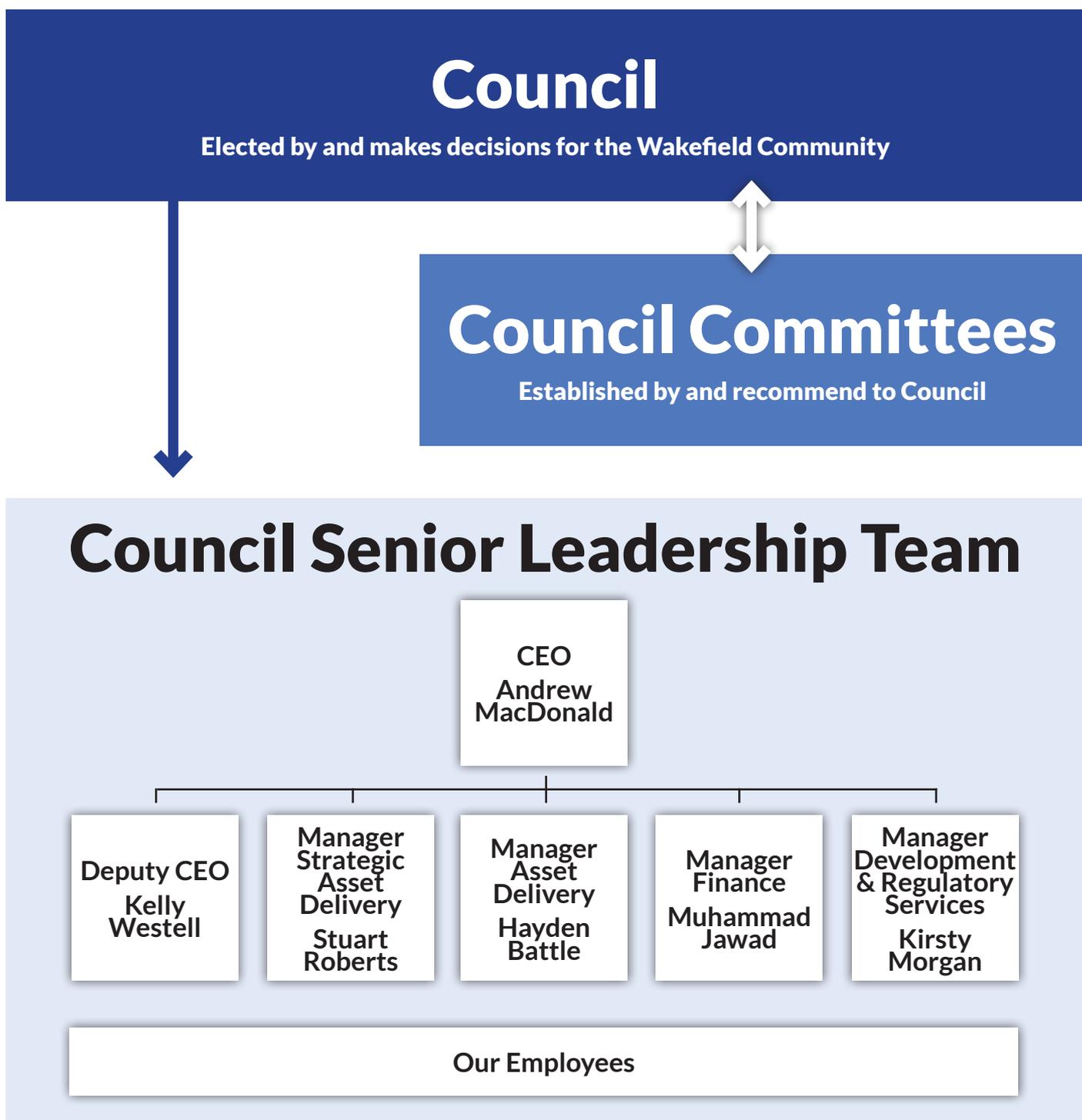
Our Council's decision making structure

Wakefield Regional Council ordinary meetings in 2021/22 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.

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.

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.

Wakefield Regional Council decision making structure as at June 2022



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

In March 2022, South Ward Councillor Wendy Williams resigned her position on Council after more than three years serving the community. The position will remain vacant until the November 2022 council Election.

As at 30 June 2022, elected representatives were:

**Deputy Mayor
& Central Ward
Councillor
Malcolm May**

Councillor since 2014



**North Ward
Councillor
John Wood**

Councillor since 2006



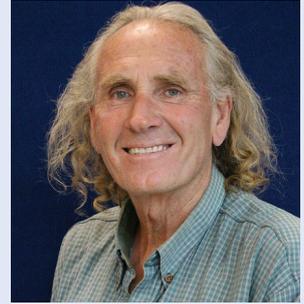
**North Ward
Councillor
Denni Agnew**

Councillor since 2018



**North Ward
Councillor
John Nicholls**

Councillor since 2018



**Central Ward
Councillor
Terry Williams**

Councillor since 2014



**Central Ward
Councillor
Michael Rankine**

Councillor since 2018



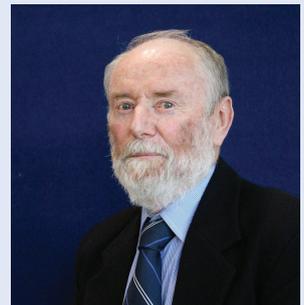
**Central Ward
Councillor
Michael
Greenshields**

Councillor since 2018



**South Ward
Councillor
Peter Bowyer**

Councillor since 2015



Our Council committees in 2021/22

Committee	Meetings	Membership	Role summary
Audit & Risk Committee – established under S41 of the Local Government Act	At least four times a year	Mayor (who is Presiding Member), two Councillors and two independent members	Monitor policy, risk management, internal controls, finances and Council's strategic and statutory responsibilities
CEO Performance Evaluation Review Committee – established under S41 of the Local Government Act	As required	Mayor, Deputy Mayor and one Councillor	Undertake annual review of performance and remuneration package of the Chief Executive Officer
Infrastructure Committee – established under S41 of the Local Government Act	At least twice a year	Mayor and eight Councillors	Discuss strategic management and service delivery of matters relating to infrastructure and asset management
Community Grants Assessment Committee – established under S41 of the Local Government Act	At least once a year	Mayor (Presiding Member) and six Councillors – two from each ward	Consider applications for minor and major community grants and determine recipients
Mid North Regional Assessment Panel – established under the Planning, Development and Infrastructure Act 2016	Fourth Thursday of each month	Includes independent members appointed by Wakefield Regional, Clare & Gilbert Valleys, Goyder and Northern Areas councils	In line with the PDI Act, consider development applications for which the Panel is the relevant authority or is delegated to consider
Building Fire Safety Committee – established under S157 of the Planning, Development and Infrastructure Act 2016	As required	One independent member, one CFS representative and Council's Building Officer	Discuss and consider a range of topics in relation to fire safety of regional buildings and structures

Meeting attendances

Council meeting attendances

Council Member	Ordinary council meeting (total 12)		Special council meetings (total 1)	
	Attended	Apology	Attended	Apology
R Reid	11	1	-	1
M May	10	2	1	0
D Agnew	12	-	1	0
P Bowyer	12	-	-	1
M Greenshields	8	4	1	0
J Nicholls	10	2	1	0
M Rankine	11	1	1	0
T Williams	11	1	1	0
W Williams (total 8)	7	1	1	0
J Wood	10	2	-	1

Audit and Risk Committee (4 meetings)

Councillor	Attended	Apology
Mayor Reid	4	-
Deputy Mayor M May	3	1
J Wood	3	1

Infrastructure Committee (2 meetings)

Councillor	Attended	Apology	Absent
Mayor Reid	2	-	
Deputy Mayor M May	2	-	
D Agnew	2	-	
P Bowyer	1		1
M Greenshields	2		
J Nicholls	2		
M Rankine	1	1	
T Williams	2		
J Wood	1		1

CEO Performance Evaluation Review Committee (1 meeting)

Councillor	Attended	Apology
Mayor Reid	1	-
Deputy Mayor M May	1	-
M Rankine	1	-

Community Grants Assessment Committee (1 meeting)

Councillor	Attended	Apology
Mayor Reid	1	-
D Agnew	1	
P Bowyer	1	
M Rankine	1	
T Williams	0	1
J Wood	1	

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 and any sub-delegations to other officers. Delegations are reviewed annually.

Elected Member and Employee travel summary

Elected members

Mayor Rodney Reid attendance at ALGA Conference – NGA 22

Accommodation: \$786

Travel: \$0

Staff

CEO, Andrew MacDonald attendance at ALGA Conference – NGA 22

Accommodation: \$830

Travel: \$581

Elected Members and Employee gifts summary

Elected Members

Mayor Rodney Reid

2/11/2021: \$1000 cash contribution towards the Owen Horse Yards given to Mayor Reid by an anonymous donor which was passed on to the Owen Community Centre Committee.

Staff

Andrew MacDonald, Chief Executive Officer

16/8/2021: Balaklava Racing Club offered two tickets to the Balaklava Cup, valued at approximately \$150 to Andrew MacDonald. **Tickets were not accepted.**

27/10/2021: Jensen Plus provided Andrew MacDonald with two tickets to the Main Streets SA Awards Dinner valued at approximately \$200. **Tickets were accepted.**

Elected Member Training

The Local Government Act 1999 requires Council to prepare and adopt a Training and Development Policy for its Council Members, to assist them in the performance and discharge of their functions and duties. The 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, this provides Elected Members with information to assist them in the performance of their functions.

While no formal training was organised by Council in 2021/2022, informal gatherings were held to discuss various topics including:

- 2022/2023 Annual Community Plan & Budget
- Long Term Financial Plan
- Wakefield 2030 (Review)
- Rate modelling and rating policy
- Unsealed Roads
- Community Grants Program
- Port Wakefield Highway Duplication
- Port Wakefield Masterplan
- Elector Representation Review
- Council By-Law Review
- Capital Renewal Program
- Inkerman Masterplan
- Code Amendment Proposal
- PW2PA Briefing on August Highway
- Ralli Park & Hamley Bridge Masterplans
- Grants Commission Submission on roads funding
- National General Assembly items for consideration

Elected members allowances

	2020/21	2021/22
Mayor	\$41,003.15	\$42,171.66
Deputy Mayor	\$12,697.22	\$13,178.66
Councillors	\$10,158.00	\$10,542.80

Committee Allowances

	2021/22
Audit & Risk Committee Independent Member (meeting plus travel allowance)	Sitting fee of \$400

Elector Representation Review

The Wakefield community is represented on Council by a Mayor, elected by the community, and nine Ward Councillors.

Council is required to review this structure at least every eight years (this last occurred in 2021), in line with Section 12 of the *Local Government Act 1999*. The review looks at all aspects of Council's structure such as ward boundaries and whether a Mayor or Chairperson should be voted in by the community or appointed by the elected member body.

Elector 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
Coorong	3900	9	433
Goyder	3119	7	445
Tatiara	4566	10	456
Wakefield	5015	10	501
Yankalilla	4576	9	508
Naracoorte Lucindale	6035	11	548
Lower Eyre Peninsula	3940	7	562
Grant	5647	10	564
Clare & Gilbert Valleys	6862	10	686
Adelaide Plains	6878	10	687

Source: Electoral Commission SA (20/7/2022)

Our Team



Staff Members Clare Elsworth, Daniel Butterfield and CEO Andrew MacDonal at the Balaklava Depot.

Employee information

Compared to many other councils, we have a small team of 71 employees (as at 30 June 2022). This is equivalent to 60 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 1 July 2021. The departments of the organisation and their responsibilities are as follows;

- **CEO Department:** Finance, HR and Governance
- **Finance:** rates, creditors, payroll, finance related administration, accounting.
- **Community and Growth:** Customer service, Economic Development, Community Development, Communications, WHS & Risk, environmental health, planning and development and building, community compliance
- **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 the new set of common 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 2022, 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 2021/2022, the Attraction and Recruitment Procedure was reviewed and amended to make the recruitment process more accessible and inclusive.

Council adopted a new Covid-19 policy: Provisions for Employee Support to support employees and their families to manage and minimise the impacts of Covid-19.

Enterprise Bargaining

During 2021/2022 there were no Enterprise Bargaining negotiations as both Enterprise Agreements were not due for review.

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, an organisation which is an industry backed suicide prevention and support program operating in the construction industry.



Works crew member Jamie Williams onsite at the Owen Swimming Pool.

Training and development

Staff training undertaken in 2021/2022 included:

- iResponda Bushfire Plant
- iResponda Information session Bushfire
- Dial B4 You Dig
- Managing Health & Safety Risks at Work
- First Aid- CPR Annual
- Chemcert Training
- Disability Inclusion Awareness Session
- Bobcat Licence
- Front End Loader ticket
- Loader/Backhoe ticket
- Skid steer ticket
- HC Licence
- Return to Work Training
- Synergy Soft business system
- ICAC Training for Public Officers
- Brown Card Training
- Woody Weed Control
- Operate & Maintain Chainsaws
- Asbestos Identification & Awareness
- Silica Dust Awareness
- Playground Inspection
- Incident Investigations Masterclass
- Advanced Payroll Masterclass
- White Card
- Provide First Aid

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. 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.

Deputy Chief Executive Officer

- Contract salary.
- Pay increase to be determined at yearly performance review.
- 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.
- Reimbursement of all expenses relating to the performance of the position.

Manager Asset Delivery

Manager Finance

Manager Strategic Asset Planning

Group Team Leader Infrastructure

Manager Development & Regulatory Services

- 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.

Employees Grant Wilmer and Mitchell Gregory installing a RV Park sign at Blyth.



Our 2021/22 performance: Annual Plan

The table below summarises our performance against our 2021/22 Annual Community Plan & Budget as at 30 June 2022.

	Commentary	Status
'SPADE READY' PROJECTS		
Port Wakefield Caravan Park and tidal lagoon design	Incorporated into Port Wakefield Master Plan stage 1 projects - see below	In progress
Detailed design for Port Wakefield masterplan	Detailed design under way, with award-winning design firm GDstudia appointed to manage the project. Council budget of \$500,000 for stage 1 works matched by \$500,000 external funding through the Federal Government's Local Roads and Community Infrastructure Program	In progress
Balaklava Railway corridor initial investigation and concept design	Master plan for the railway corridor in development, with JPE Design Studio delivering landscape architecture, partnering with InsideEDGE sports, recreation and asset planners	In progress
Apex Park, Balaklava, detailed design and cost estimates to improve access and presentation	Master plan for Apex Park in development, with JPE Design Studio delivering landscape architecture, partnering with InsideEDGE sports, recreation and asset planners	In progress

CAPITAL PROJECTS		
Roads - sealed	Largely complete - some deferrals due to other projects (e.g. Port Wakefield Highway duplication)	Largely complete
Kerb and water table	Largely complete. Blyth works deferred to 2022/2023 financial year to align with South Terrace project	Largely complete
Footpaths (Balaklava, Brinkworth, Owen)	Balaklava - Howe St complete, with Railway Tce in progress. Brinkworth - complete. Owen - deferred to 2022/2023 due to contractor availability	Largely complete
Stormwater assets	Project currently in the design stage are: levee bank at Bowmans and Townsvale Estate. Balaklava Local Drainage Study has been deferred to 2022/2023 due to consultant availability. Flood Plain Mapping of the Wakefield River is no longer required as the project was undertaken by State Government.	In progress
CWMS assets	CWMS infrastructure renewals completed - new intake screen at Port Wakefield treatment plant to commence in 2022/23. Renewal of switch boards and utility sheds deferred. SCADA installation completed	Largely complete
Swimming pools	Balaklava 'pool for all' - significant progress made and on track for delivery by end of 2022. Owen pool excavation under way	In progress
Cemeteries	New niche wall installed at Snowtown	Complete
Playgrounds	Playground shade sails installed as planned	Complete
Transfer stations	Security camera system installed	Complete
New Balaklava Depot	Dog pound and sheds under construction, plant nursery being finalised, emulsion tank pad and power laid, other works under way	In progress
Council-owned buildings	Owen Town Hall - major repairs to walls, floor and roof deferred awaiting engineering report.	Deferred
Bridges	Whitwarta Bridge guardrail and Big Dipper Road guardrail are currently out to tender with work to commence in 2022/2023. Quinlans Bridge replacement is in design phase and the Dunns Bridge road closure is in progress.	In progress
Plant and machinery	Completed light vehicle and minor plant replacement. Several orders delayed due to COVID.	In progress
IT hardware	Ongoing replacement of hardware	Complete

OPERATING PROJECTS		
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
Small business incentives program	Small business incentives program fully expended	Complete
Water support program	Eligible groups supported with mains watering costs	Complete
Funding to support events and celebrations to activate our public spaces	Christmas and main street project launch events supported	Complete
Wool trail between Blyth & Brinkworth (subject to 50% external grant funding)	Grant application unsuccessful. Project deferred to 2022/2023 to align with the next round of grants	Deferred
Support to community network of free or low-cost RV parks	Manufacture and installation of RV signage is complete. Ticket machine purchased for trial at Snowtown	Largely complete
Audits of council-owned building and structures	Audits to identify disability access improvement opportunities	Complete
Develop regional health plan for community wellbeing	Consultant engagement undertaken – project under way	In progress
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	Scoping under way	In progress
Program to support revegetation projects	Program deferred due to resource availability	Deferred
Establish a Disability Advisory Group	Council has resolved a different approach to the DAIP reference/ advisory group and staff are working with the LGA Access & Inclusion Network on the model and Council contribution	Reconsidered
Street beautification program - Blyth	Deferred to 2022/2023 financial year to align with South Terrace project	Deferred
Business development and attraction strategies (development of prospectuses, business incentive schemes, etc.)	Small business incentives scheme undertaken (see above). Business assistance occurring (e.g. support finding venues, managing queries etc) – strategy in development	In progress
GIS platform for the issuing of fire permits	Project not expected to go ahead until future year pending statewide approach	Reconsidered
Address anticipated legislative changes to cat management	Project deferred pending review of Council's animal management plan.	Deferred
Implement Local Government legislative reform program	Reforms are ongoing and being implemented as required	In progress



Brinkworth Primary School students Hannah and Todd in the Brinkworth Community Garden that was funded by this year's round of Wakefield Regional Council's Minor and Major Community Grant funding.

2021/22 in review: Highlights

Liveable Communities

\$1.6m Balaklava and Hamley Bridge Main Streets: Both main street makeovers were completed in 2021/22 signalling the end of the \$1.6m project – which involved activating our main streets to create attractive, accessible and green streetscapes for people to enjoy. Major civil works included upgraded footpaths, paving, access ramps, and kerbs. A combined 25 shopfronts benefitted from repairs and repainting as a part of the project. Street furniture, tree and garden bed planting, lighting and community asset upgrades also featured throughout the project. Balaklava's Main Street was officially opened at the town Christmas Pageant, while Hamley Bridge's Main Street was opened in April 2022 with a street party officially signalling the project's completion. The projects were partially funded through the Federal Government's Drought Communities Program and the Local Roads and Community Infrastructure Program.

Community swimming pools: the Balaklava and Owen swimming pool works began in late 2021 with an expected completion date of November 2022. Site clearing began at Balaklava, which saw the removal of the 25m lap and splash pools, the learn to swim pool was salvaged with the concourse surround of the pool cut ready for a new wet deck installation. Owen's pool shell also received the same treatment with the pool only needing the upper concourse of the pool cut ready for a new wet deck. The Balaklava Pool splash pad was completed in June with a concrete base prepared, poured and painted ready for additional fixtures including colourful fountains and a water tipping bucket for children to enjoy. The 'pool for all' includes disability access and will become a regional aquatic facility.

Port Wakefield master plan: The Port Wakefield master plan detailed design tender to deliver stage one was awarded to GDstudia. Creating spade ready detailed designs was a critical step towards the redevelopment of the town's waterfront, RSL building, caravan park and Edward Street and will help leverage future grant funding towards the project.

The initial scope of the works includes.

- Edward Street greening and beautification to create a 'spine' to encourage visitors to the waterfront and the town plaza development. Work will include street furniture, lighting, landscaping, tree planting and wayfinding signage from the highway.
- Riverfront playground and town plaza – incorporating a repurposed RSL building – to create an active cultural hub with potential to host regional events and local markets.
- Caravan park upgrade with landscaping, potential realignment of the entrance and integration with the playground and RSL areas. At the time of finalising this report, community engagement on stage one concepts was being finalised and this will help shape the plans.

Works depot construction progress: the Balaklava works depot is base for a large number of our field staff and phase two fit out continued in 2022. An office has created extra workspace within the depot. Other new additions to the depot include; chemical storage shed, dog pound, CWMS shed, cold mix bay, nursery, fencing, fuelling facilities, emulsion tanks pad and sign and storage sheds.



The completed Hamley Bridge Main Street redevelopment.



The Owen Swimming Pool works are well on their way.

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*). Council is currently drafting its second Public Health Plan recognising the current activities which influence public health and wellbeing. The preliminary phase or 'Research Phase' of the Plan was undertaken in 2020 and involved community and local health professional surveys. With 178 responses, these surveys provided useful insights on stakeholder and residents' views of their own 'self-assessed' health and the factors that can influence it, along with relevant suggestions to enhance health and wellbeing support and services for the local community. A comprehensive analysis of demographic data, health and liveability statistics will also assist with the development of the Plan.

VET student of the year: Five students participated in the Vocational Education and Training Student (VET) of the year awards for 2021, with Year 11 student Tammi



Council hosted another successful Youth Week event.



The Port Wakefield master plan detailed design tender was awarded to GDstudia.

Freebairn awarded the student of the year. Tammi has a passion for cooking, completing her Certificate II in kitchen operations last year. Currently Tammi is completing her certificate III in commercial cookery in the Clare Valley at Paulett Wines. Runner-up for 2021 was Jayden Hendry, who was able to complete a certificate III in fitness and is now in his first year of a plumbing apprenticeship with Catford Plumbing.

Each year Council hosts the awards highlighting vocational students in the Wakefield region – Balco Australia supports the awards each year with a cash prize for the winning student.

Disability Access and Inclusion Plan: Council has continued to deliver actions from its Disability Access and Inclusion Plan which was adopted in September 2020. The Local Government Access and Inclusion Advisory Group will continue supporting Council as a reference body on issues of access and inclusion, review implementation of Council's Disability Access and Inclusion Plan and provide advice to Council on disability matters until June 2025.

An updated recruitment and selection procedure has been put into place to highlight options for support during interviews for applicants with a disability. Council worked with schools and local disability support services, to offer a work experience opportunity for a student living with a disability – this will be an ongoing opportunity into the future to help students gain experience in the workplace.

2022/23 unsealed road renewal projects: for the second year in a row Council closed the gap on its unsealed road renewal program, with Council's infrastructure team commencing the 2022/23 schedule a month prior to the new financial year. Throughout the year 66.3km of unsealed roads were renewed, 0.9km of unsealed roads were upgraded, 5.3km of sealed road was renewed and 1.26km 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 \$693,789 – or almost 24km.

Youth Week: Council once again held a highly successful Youth Week event, working alongside Adelaide video game and anime group AVCON. More than 100 people were in attendance to try the latest video and board games. Youth Week SA contributed funding to help support the event.

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. Seven volunteers contribute their time to make sure weekly bus trips occur. In 2021/22 108 trips were undertaken to support our passengers.

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;

- Donald Veitch is a Balaklava resident who volunteers for the Mid North Community Passenger Network, local men's groups and various local community groups
- Bernie Altmann from Snowtown has spent over 17 years volunteering for the Blyth/Snowtown Cats while also supporting the Snowtown Progress Association, Snowtown Community Management Committee and the Centenary Park Committee
- Tanya Kraft from Balaklava has volunteered on the Balaklava Christmas Pageant Committee and Balaklava Area Committee
- David Shepherd from Balaklava has dedicated over 15 years of service to the Mid North Community Passenger Network and has been involved with local sporting and community groups
- Robby Hill is a dedicated volunteer at the Owen community shed, as well as the previous time spent as the Owen Bowling Club president and a group leader for the Scouts.

Liveable Communities

Citizen of the Year 2022 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. This year Council awarded its first Award for Active Citizenship.

The award winners were:

- 2022 Citizen of the Year Award: Jhing Mojares, from Balaklava, for her continued efforts in creating fundraising events to support local initiatives and supporting the local Filipino communities to settle within our local communities.
- 2022 Community Event of the Year Award: Brinkworth Lawn Mower Racing. Brinkworth roared to life with over 500 spectators attending the event, bringing people from across the state. All proceeds made from the day will be re-invested into future community initiatives.
- 2022 Award for Active Citizenship: The inaugural

winner was Nyoman (Ming) Sumadi, from Owen, for his efforts in creating a brighter community across Wakefield. Ming has volunteered his time painting murals for schools, sporting clubs and local businesses.

Minor and Major Community Grants: Focussing 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. Eighteen applications were received under the new program and the Committee awarded \$110,000 for a variety of initiatives, including a toilet and shower block upgrade at Snowtown's Centenary Park (\$25,000), solar power in Lochiel (\$7,500), a new community garden at Brinkworth (\$4,900) and facility upgrades to Balaklava Museum's Urlwin Park (\$10,000).



Nyoman 'Ming' Sumadi was presented with the award for Active Citizenship for 2022.



The Battle at Brinkworth lawn mower racing event was awarded the event of the year for 2022.



Citizen of the Year for 2022, Jhing Mojares.

Thriving Region

Careers and Employment Expo: Council hosted its first 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 different schools participated in the event. Eight employers from the region, including the health sector and primary production businesses, had stalls at the event.

Town entry signage: Council's \$500,000 Town Entry Signage continued to rollout in 2021/22, with signs at Brinkworth and Snowtown constructed. Both signs depict iconic local imagery – the Magpie synonymous with Brinkworth and the old and new wind turbines at Snowtown. The signs are illuminated at night time and Council has received positive feedback about these bold entry statements.

Port Wakefield Childcare: Five local parents joined the Port Wakefield Childcare and OSHC Community Reference Group to help guide a business case for a local childcare service. The business case will help support future grant applications to attract funding for the construction and implementation of a childcare service at Port Wakefield. The reference group will inform several options in the business case, such as the ideal location of a service and what that service looks like.

Success with Heritage Tourism Grant funding: Three major heritage restoration projects benefitted from grant funding – thanks to Council's success in applying for the Heritage Tourism Grants offered by the Department of Environment and Water. Council received almost \$20,000 to contribute towards a \$54,000 refurbishment of the heritage listed Dunn's Bridge. Balaklava Lions Club received \$9,000 to support a turntable restoration project. Hummocks Station received \$50,000 to restore its heritage-listed trap shed. These projects all align closely with Council's Wakefield 2030 community plan aims of creating a network of enticing tourism activities.

Small Business incentives: 15 local businesses accessed the Small Business Incentive grants over 2021/22. The grants encourage small businesses to start-up, grow, innovate and develop.

Wakefield businesses can seek up to;

- \$1,5000 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 \$38,155 of the allocated \$40,000 was used by local businesses, with grant amounts varying from \$850 to \$3,000. The program will run again in 2022/23 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 for unrelated persons and buildings where large crowds congregate. During 2021/22 the Committee held two meetings and undertook 12 inspections, plus 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 & 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 2021/22 the Committee held six meetings and considered 10 applications.



Students chat with Jack Haines from Mill Court Aged Care facility at the first Council Job Expo.



Brinkworth's new town entrance sign illuminated at night.

Thriving Region

Development statistics

The following tables show development information for 2021/22 compared to the previous three years:

Council-wide information

	2021/22	2020/21	2019/20	2018/19
Housing approvals	19	17	10	20
Additions/domestic shed	88	100	80	111
Industrial developments	13	16	12	12
Commercial developments	5	7	3	2
Public developments	4	5	2	9
Land divisions/boundary realignment etc	7	11	17	17
Total Development Approvals	136	156	124	171
Total Value	\$21,918,777.00	\$25,244,626.00	\$6,482,110.00	\$15,751,411.00

Breakdown of approvals for each town:

	2021/22	2020/21	2019/20	2018/19
Balaklava	55	68	39	56
Blyth	20	11	11	14
Brinkworth	2	5	1	5
Halbury + Hoyleton	3	2	1	10
Hamley Bridge	8	10	9	13
Lochiel	2	2	2	6
Owen/Pinery	6	7	8	17
Port Wakefield	9	13	10	15
Snowtown	4	4	6	9
Rural Areas	27	34	37	26



Sustainable future

Halbury Parklands Bush for Life: Bush for Life held its first bushwalk program at the Halbury Parklands in June, encouraging locals to get out and explore the native bushland on their doorstep. Over 10 people attended the event learning of the native Halbury Orchid and techniques on how to eradicate weeds such as bridal creeper in native bushlands. More of these events are scheduled at the Parklands in 2022/23 to encourage and educate locals about the native bushlands within Wakefield. We provide \$3,124 to the program across both the Halbury Parklands and Oval sites to maintain these native ecosystems.

Roadside vegetation management: Work has continued on maintaining roadside vegetation with 99.5km 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 rules. Council has launched a Vegetation Hotspot ID to allow community identification of vegetation hazards within Wakefield.

Animal Management: In 2021/22, Council recorded 2,433 dog and cat registrations, up from 2,312 the previous year. There were 412 voluntary cat registrations. During the year Council ran a free dog registration program to encourage owners to register any new or previously unregistered dogs – waiving the initial cost of new dog registrations.

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

In 2021/22 Council received nine official complaints in relation to local nuisance including odour, noise, dust and littering;

- 4 expiations were issued under the Act
- There were no prosecutions issued under the Act
- There were no nuisance abatement notices issued under the Act
- There were no civil penalties negotiated under section 34 of the Act
- There were no applications by Council to the Court for orders or civil penalties under section 34 of the Act

Fire awareness: There were 10 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 increase continues:

	2021/22	2020/21	2019/20
Organic (tonnes)	349	280	216
Landfill waste (tonnes)	1,183	1,158	1,109
Recycling (tonnes)	320	313	307

Council will undertake a waste and recycling survey in 2022 for those with an existing kerbside collection service to understand if there are ways the service can be improved.



New sorting facilities at the Owen Transfer Station.

Listening to you: Information

Informing and engaging

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. Council discusses certain matters in confidence, usually to consider commercially sensitive materials or legal advice.

In 2021/22, 10 section 90(2) orders were made excluding the public from meetings for the following matters:

- Trans-Tasman Energy Group Claim
- Community Wastewater Management System Tender Summary
- Balaklava & Hamley Bridge Sporting Precinct Master Plan
- CEO Performance Review
- Balaklava & Owen Swimming Pool Tender Summary
- Appointment of External Auditor
- Citizen of the Year 2022
- Port Wakefield Master Plan – Detailed Design Stage 1
- Port Wakefield Master Plan – Detailed Design Stage 2
- Blyth Sporting Precinct, Balaklava Apex Park & Balaklava Railway Corridor Master Plans – Tender

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

- CEO Performance Review – 27 October 2021
- Citizen of the Year – 16 December 2021

Three Section 91(7) orders remained in place at the end of the 2021/22 financial year, being:

- Industrial Relations Matter – 23 November 2016, 14 December 2016 and 31 January 2017
- Mayors Report – CEO Resignation – 27 August 2018
- Narungga Nation Native Title Claim – 26 February 2020

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;
- For 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 the 2021/22 financial year, Council did not receive any requests for a Section 270 review. However, Council received a request for Section 270 internal review on 3 June 2021, where the review was not completed by the end of 2021/22 financial year. The request was for a review of an “internal decision” made by a Council staff member, to not proceed with progressing a partial road closure. The resident believed a partial road closure would reduce the dust issues caused by traffic travelling on the unsealed road adjacent to resident’s house.

The review was performed by the Chief Executive Officer, who was not involved in the original decision, nor any other subsequent decisions relating to the matter. The Chief Executive Officer reviewed and revisited all correspondence on the matter, as well as interviewed the Infrastructure Services staff who made the internal decision. The Chief Executive Officer determined that the original decision be upheld. The applicant was then notified of the outcome.

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 on Council’s website and at the Council office. 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 2021-22, Council received one application under the FOI Act as outlined. The request was for:

1. All documents relating to Council’s decision-making and evaluation process of the Tender for CWMS Operations Management and Maintenance Services, including all communications between any of Wakefield Regional Council, Tonkin (as Council’s appointed contractor) and Trility (as the preferred tenderer) between 18 December 2020 and 17 June 2021; and

2. All draft or final contract documents (including documents with any varied terms of a contract) between Wakefield Regional Council and Trility (as the preferred tenderer) in relation to the Tender for CWMS Operations Management and Maintenance Services.

Determination: Partial release

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 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 its 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"> • By-Laws and Policies • Campaign Donations Returns • Community Land Management Plans • Council Officer's Salaries • Delegations • Elected Members' Allowances & Benefits • Elected Members Register of Interests • Fees & Charges • Public Roads 	<ul style="list-style-type: none"> • Elected Member Code of Conduct • Code of Practice for Access to Meetings and Documents • Code of Conduct for Council Employees 	<ul style="list-style-type: none"> • Annual Budget & Business Plan • Annual Report • Audited Financial Statements • Charter for subsidiaries established by the Council • Council Agenda & Minutes including Documents, Reports and any attachments • Council's Assessment Record • Infrastructure & Asset Management Plans • Information & Briefing Session Papers • Information statement of the council under the <i>Freedom of Information Act 1991</i> (most recent) • Long Term Financial Plan • Strategic Management Plan • Procedures for the review of Council decisions and any internal review of council decision reports • Reviews of council constitution, wards and boundaries • Schedule of dates, times and places set for meetings of the council or council committee

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 will be comprehensively reviewed in 2023 following the election of the new Council.

Financial information 2021/22

New rating policy

A 'safety net' to cushion ratepayers from sharp rate increases and rebates for developers and businesses are key components of a new rating policy adopted by Council in April 2022.

The policy employs a safety net: when the overall average rate adjustment for a land use category reaches 5% above the year's general rate rise set by Council, a rate redistribution to other land categories will occur, shielding ratepayers from a large annual increase.

This approach will progressively address a rating distortion that has, over time, seen vacant land, commercial and industrial properties paying a rate-in-the-dollar above residential properties.

This rate-in-the-dollar distortion proved to be a potential deterrent to attracting new businesses, industries and residential development. To incentivise and attract new businesses, a strategic rate rebate of up to 100% for up to 10 years will also be on offer to encourage investment in our region.

A separate cap also applies for individual ratepayers whose annual rate increase exceeds 7% above that year's general rate rise as set by Council (unless that change was due to property improvement). This is an automatically applied rate cap.

Grants commission review

Council made a submission to the Grants Commission of South Australia seeking a review of the formula used to distribute the Identified Local Road Grants (ILRG).

These grants are what supports Council's road renewal program – often metro councils with larger populations but smaller road networks benefit more from the funding compared to regional councils, who have larger road networks with a smaller population.

Council felt the current distribution formula for the ILRG, unfairly disadvantages non-metropolitan councils with significant road networks and relatively low populations.

If successful, the submission to the Commission has the potential to benefit other regional councils with large road networks and a smaller ratepayer base to highlight the need for further funding.

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 2021/22 year were for the following goods and services:

- Major Plant: truck and trailer
- Port Wakefield Master Plan detailed design
- Ralli Park Balaklava, Master Plan & Hamley Bridge Sporting Precinct Master Plan

- Apex Park Balaklava, Railway Corridor Balaklava and Blyth Sporting Precinct master plans
- Cleaning contract for public toilets
- Provision of external auditing services

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 \$17,000 in the 2021/22 year. The Auditors have provided independent scrutiny of Council's Annual Financial Statements, met with the Council's Audit and risk 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 2021/22 a total amount of \$34,108 was spent on various business purpose expenditure using the corporate credit cards.

2021/22 Legal costs

Over the 2021/22 financial year Council spent a total of \$96,600 in legal expenses on various legal engagements.

Wakefield Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

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



General Purpose Financial Statements

for the year ended 30 June 2022

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Wakefield Regional Council

General Purpose Financial Statements

for the year ended 30 June 2022

Council Certificate

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2022 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.



Andrew Macdonald
Chief Executive Officer

30 November 2022



Rodney Reid
Mayor

30 November 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	11,596	11,165
Statutory Charges	2b	167	172
User Charges	2c	720	590
Grants, Subsidies and Contributions	2g	4,815	5,048
Investment Income	2d	8	9
Reimbursements	2e	142	138
Other income	2f	86	118
Total Income		<u>17,534</u>	<u>17,240</u>
Expenses			
Employee costs	3a	5,249	4,985
Materials, Contracts and Other Expenses	3b	5,929	5,272
Depreciation, Amortisation and Impairment	3c	6,043	5,845
Finance Costs	3d	92	82
Total Expenses		<u>17,313</u>	<u>16,184</u>
Operating Surplus / (Deficit)		<u>221</u>	<u>1,056</u>
Asset Disposal & Fair Value Adjustments	4	(400)	(299)
Amounts Received Specifically for New or Upgraded Assets	2g	754	231
Net Surplus / (Deficit)		<u>575</u>	<u>988</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	9,963	–
Total Amounts which will not be reclassified subsequently to operating result		<u>9,963</u>	<u>–</u>
Amounts which will be reclassified subsequently to operating result			
Other movements		–	(246)
Total Amounts which will be reclassified subsequently to operating result		<u>–</u>	<u>(246)</u>
Total Other Comprehensive Income		<u>9,963</u>	<u>(246)</u>
Total Comprehensive Income		<u>10,538</u>	<u>742</u>

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	131	37
Trade & Other Receivables	5b	1,989	1,610
Inventories	5c	535	639
<u>Subtotal</u>		<u>2,655</u>	<u>2,286</u>
Total current assets		<u>2,655</u>	<u>2,286</u>
Non-current assets			
Financial Assets	6a	38	132
Other Non-Current Assets	6b	2,663	994
Infrastructure, Property, Plant & Equipment	7a(i)	145,007	135,781
Total non-current assets		<u>147,708</u>	<u>136,907</u>
TOTAL ASSETS		<u>150,363</u>	<u>139,193</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	2,296	2,423
Borrowings	8b	59	66
Provisions	8c	1,045	992
<u>Subtotal</u>		<u>3,400</u>	<u>3,481</u>
Total Current Liabilities		<u>3,400</u>	<u>3,481</u>
Non-Current Liabilities			
Trade & Other Payables	8a	50	50
Borrowings	8b	4,633	3,954
Provisions	8c	112	78
Total Non-Current Liabilities		<u>4,795</u>	<u>4,082</u>
TOTAL LIABILITIES		<u>8,195</u>	<u>7,563</u>
<u>Net Assets</u>		<u>142,168</u>	<u>131,630</u>
EQUITY			
Accumulated surplus		23,002	22,427
Asset revaluation reserves	9a	119,086	109,123
Other reserves	9b	80	80
Total Council Equity		<u>142,168</u>	<u>131,630</u>
<u>Total Equity</u>		<u>142,168</u>	<u>131,630</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 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance at the end of previous reporting period		22,427	109,123	80	131,630
Net Surplus / (Deficit) for Year		575	–	–	575
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	9,963	–	9,963
IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	–	–	–	–
- Other Movements between reserves		–	–	–	–
Other comprehensive income		–	9,963	–	9,963
Total comprehensive income		575	9,963	–	10,538
Balance at the end of period		23,002	119,086	80	142,168
2021					
Balance at the end of previous reporting period		21,355	109,369	164	130,888
Net Surplus / (Deficit) for Year		988	–	–	988
Other Comprehensive Income					
IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	–	(246)	–	(246)
- Other Movements between reserves		84	–	(84)	–
Other comprehensive income		84	(246)	(84)	(246)
Total comprehensive income		1,072	(246)	(84)	742
Balance at the end of period		22,427	109,123	80	131,630

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 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		11,616	11,240
Statutory Charges		170	172
User Charges		792	649
Grants, Subsidies and Contributions		4,534	5,035
Investment Receipts		8	9
Reimbursements		153	152
Other Receipts		848	869
<u>Payments</u>			
Payments to Employees		(5,187)	(4,974)
Payments for Materials, Contracts & Other Expenses		(6,870)	(6,646)
Finance Payments		(92)	(108)
Net cash provided by (or used in) Operating Activities	11b	<u>5,972</u>	<u>6,398</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		782	365
Sale of Replaced Assets		68	254
Sale of Surplus Assets		205	–
Repayments of Loans by Community Groups		43	43
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(6,125)	(6,785)
Expenditure on New/Upgraded Assets		(1,483)	(2,664)
Loans Made to Community Groups		–	(60)
Net cash provided (or used in) investing activities		<u>(6,510)</u>	<u>(8,847)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		8,770	12,762
Proceeds from Bonds & Deposits		–	52
<u>Payments</u>			
Repayments of Borrowings		(8,133)	(10,748)
Repayment of Finance Lease Liabilities		(5)	–
Net Cash provided by (or used in) Financing Activities		<u>632</u>	<u>2,066</u>
Net Increase (Decrease) in Cash Held		<u>94</u>	<u>(383)</u>
plus: Cash & Cash Equivalents at beginning of period		37	420
Cash and cash equivalents held at end of period	11a	<u>131</u>	<u>37</u>
Additional Information:			
Total Cash, Cash Equivalents & Investments		<u>131</u>	<u>37</u>

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 2022

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation**1.1 Compliance with Australian Accounting Standards**

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

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

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
2019/20	\$3,052,285	\$2,720,506	+ \$331,779
2020/21	\$2,439,947	\$2,732,578	- \$292,631
2021/22	\$3,587,770	\$2,780,079	+ \$807,691

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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 & 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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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 2022

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 2022

Note 1. Summary of Significant Accounting Policies (continued)

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. 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

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

Wakefield Regional Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are 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 2022, 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

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

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

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

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

(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 2022

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	9,499	9,049
Less: Mandatory Rebates	(78)	(67)
Less: Discretionary Rebates, Remissions & Write Offs	(136)	(145)
Total General Rates	9,285	8,837
Other Rates (Including Service Charges)		
Regional Landscape Levy	398	394
Waste Collection	659	612
Community Wastewater Management Systems	1,161	1,292
Total Other Rates (Including Service Charges)	2,218	2,298
Other Charges		
Penalties for Late Payment	93	23
Legal & Other Costs Recovered	–	7
Total Other Charges	93	30
Total Rates	11,596	11,165
(b) Statutory Charges		
Development Act Fees	3	9
Town Planning Fees	75	77
Health & Septic Tank Inspection Fees	13	16
Animal Registration Fees & Fines	57	48
Other Licences, Fees & Fines	19	22
Total Statutory Charges	167	172
(c) User Charges		
Cemetery Fees	55	46
Property Rental	19	14
Sundry	19	21
Caravan Park Fees	615	502
Waste Disposal	12	7
Total User Charges	720	590

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	4	2
- Banks & Other	-	1
- Loans to Community Groups	4	6
<u>Total Investment Income</u>	<u>8</u>	<u>9</u>
(e) Reimbursements		
Insurances	-	12
Other	142	126
<u>Total Reimbursements</u>	<u>142</u>	<u>138</u>
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	82	118
Other	4	-
<u>Total Other income</u>	<u>86</u>	<u>118</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	754	231
<u>Total Amounts Received Specifically for New or Upgraded Assets</u>	<u>754</u>	<u>231</u>
Other Grants, Subsidies and Contributions	294	1,166
Untied - Financial Assistance Grant	3,588	2,440
Roads to Recovery	537	806
Library and Communications	5	3
Sundry	9	15
Drought Communities Grant	382	618
<u>Total Other Grants, Subsidies and Contributions</u>	<u>4,815</u>	<u>5,048</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>5,569</u>	<u>5,279</u>
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	5,335	5,107
State Government	234	112
Other	-	60
Total	<u>5,569</u>	<u>5,279</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
(h) Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	914	112
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Biosecurity Pest Control	–	(112)
Roads Infrastructure	(220)	–
Drought Communities Grant	(282)	–
Subtotal	<u>(502)</u>	<u>(112)</u>
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads Infrastructure	29	220
Other	–	4
Grant for Owen Swimming Pool	–	408
Drought Communities Grant	–	282
Subtotal	<u>29</u>	<u>914</u>
Unexpended at the close of this reporting period	<u>441</u>	<u>914</u>
Net increase (decrease) in assets subject to conditions in the current reporting period	(473)	802

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		3,928	3,868
Employee Leave Expense		928	923
Superannuation - Defined Contribution Plan Contributions	18	436	403
Superannuation - Defined Benefit Plan Contributions	18	27	30
Workers' Compensation Insurance		142	131
Other Employee Related Costs		234	214
Less: Capitalised and Distributed Costs		(446)	(584)
<u>Total Operating Employee Costs</u>		<u>5,249</u>	<u>4,985</u>
Total Number of Employees (full time equivalent at end of reporting period)		56	57
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		21	18
Bad and Doubtful Debts		-	32
Elected Members' Expenses		150	149
<u>Subtotal - Prescribed Expenses</u>		<u>171</u>	<u>199</u>
(ii) Other Materials, Contracts and Expenses			
Contractors		2,512	2,267
Energy		263	236
Maintenance		1,765	1,772
Legal Expenses		97	65
Levies Paid to Government - NRM levy		392	389
Levies - Other		16	16
Parts, Accessories & Consumables		80	55
Professional Services		317	321
Sundry		154	165
Fuels and Oils		386	240
Water		111	122
Contributions/Donations		551	626
Insurance		285	266
Motor Vehicle Registrations		93	87
Less: Capitalised and Distributed Costs		(1,264)	(1,554)
<u>Subtotal - Other Material, Contracts & Expenses</u>		<u>5,758</u>	<u>5,073</u>
<u>Total Materials, Contracts and Other Expenses</u>		<u>5,929</u>	<u>5,272</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses (continued)

\$ '000	2022	2021
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	734	971
Infrastructure		
- Bridges	95	95
- Stormwater Drainage	276	275
- CWMS	424	404
- Transport Infrastructure	3,861	3,440
Right-of-use Assets	6	–
Plant, Machinery & Equipment	615	621
Office Equipment, Furniture & Fittings	32	39
Subtotal	6,043	5,845
Total Depreciation, Amortisation and Impairment	6,043	5,845

(d) Finance Costs

Interest on Overdraft and Short-Term Drawdown	73	53
Interest on Loans	18	29
Charges on Finance Leases	1	–
Total Finance Costs	92	82

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	68	254
Less: Carrying Amount of Assets Sold	(388)	(553)
Gain (Loss) on Disposal	(320)	(299)
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	205	–
Less: Carrying Amount of Assets Sold	(285)	–
Gain (Loss) on Disposal	(80)	–
Net Gain (Loss) on Disposal of Assets	(400)	(299)

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 5. Current Assets

<u>\$ '000</u>	<u>2022</u>	<u>2021</u>
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	131	37
<u>Total Cash & Cash Equivalent Assets</u>	<u>131</u>	<u>37</u>
(b) Trade & Other Receivables		
Rates - General & Other	832	822
Accrued Revenues	790	414
Debtors - General	64	148
GST Recoupment	121	96
Prepayments	88	87
Loans to Community Organisations	95	44
Subtotal	<u>1,990</u>	<u>1,611</u>
Less: Allowance for Doubtful Debts	(1)	(1)
<u>Total Trade & Other Receivables</u>	<u>1,989</u>	<u>1,610</u>
(c) Inventories		
Stores & Materials	535	639
<u>Total Inventories</u>	<u>535</u>	<u>639</u>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 6. Non-Current Assets

<u>\$ '000</u>	<u>2022</u>	<u>2021</u>
(a) Financial Assets		
Receivables		
Loans to Community Organisations	38	132
Total Receivables	<u>38</u>	<u>132</u>
<u>Total Financial Assets</u>	<u>38</u>	<u>132</u>
(b) Other Non-Current Assets		
Other		
Capital Works-in-Progress	2,663	994
Total Other	<u>2,663</u>	<u>994</u>
<u>Total Other Non-Current Assets</u>	<u>2,663</u>	<u>994</u>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment

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

\$ '000	Fair Value Level	as at 30/06/21				Asset movements during the reporting period						as at 30/06/22			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in Equity) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	11,634	–	–	11,634	–	–	(285)	–	–	2,967	14,316	–	–	14,316
Buildings & Other Structures	2	22,118	1,462	(21,003)	2,577	12	–	–	(392)	–	308	22,833	12	(20,339)	2,506
Buildings & Other Structures	3	22,334	3,347	(18,429)	7,252	626	–	(2)	(342)	–	(2,855)	15,663	626	(11,611)	4,678
- Bridges	3	7,635	211	(4,315)	3,531	–	–	–	(95)	–	–	7,635	211	(4,409)	3,437
- Stormwater Drainage	3	18,982	1,100	(8,465)	11,617	195	37	(29)	(276)	–	–	18,922	1,332	(8,709)	11,545
- CWMS	3	21,138	186	(8,320)	13,004	–	47	(23)	(424)	–	779	22,471	47	(9,134)	13,384
- Transport Infrastructure	3	135,768	20,943	(75,321)	81,390	414	4,015	(313)	(3,861)	–	8,764	169,372	4,429	(83,388)	90,413
Right-of-Use Assets		–	–	–	–	40	–	–	(6)	–	–	–	40	(6)	34
Plant, Machinery & Equipment		–	8,848	(4,154)	4,694	236	350	(21)	(615)	–	–	–	9,251	(4,606)	4,645
Office Equipment, Furniture & Fittings		–	661	(579)	82	–	–	–	(32)	–	–	–	580	(531)	49
Total Infrastructure, Property, Plant & Equipment		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
Comparatives		245,973	27,738	(140,958)	132,753	2,888	6,785	553	(5,845)	(246)	–	239,609	36,758	(140,586)	135,781

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

(b) 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 7a 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 2022

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

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.

Council conducted a detailed verification of Buildings & Other Structures in the reporting period and identified several assets which were owned by various community groups but were previously included in Council's asset register. Current replacement cost of these assets was \$10.2M with a written down value of \$1.73M. Also, there were several other assets where ownership of those assets are not clearly defined. These assets are on ground lease but they are not listed in the lease agreement. The current replacement cost of these assets is \$5.06M and written down value is \$0.8M at the reporting date. Council will do further work in the financial year 2023/24 to determine legal ownership of these assets.

As a result of the removal of community owned assets and revaluation of all other Building & Structure assets depreciation expense for Building & Structure assets decreased by \$237K.

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. As a result of revaluation depreciation expense for Infrastructure assets increased by \$421K.

Stormwater drainage infrastructure was re-valued by Tonkins Consulting as at 1st July 2017. All acquisitions made after the respective dates of valuation are recorded at cost. Stormwater assets will be revalued as at 1st July 2022.

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. As a result of revaluation depreciation expense for CWMS assets increased by \$20K.

Bridges assets were revalued by Tonkin Consulting as at 1 July 2018.

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 2022

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	1,294	–	1,178	–
- Rates	149	–	119	–
- Grants, Subsidies, Contributions - Operating	4	–	286	–
- Grants & Contributions - Capital	437	–	409	–
Accrued Expenses - Employee Entitlements	93	–	99	–
Accrued Expenses - Other	187	–	201	–
Deposits, Retentions & Bonds	2	50	2	50
Other	130	–	129	–
<u>Total Trade and Other Payables</u>	<u>2,296</u>	<u>50</u>	<u>2,423</u>	<u>50</u>

\$ '000	Notes	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(b) Borrowings					
Loans		58	4,599	66	3,954
Lease Liabilities	17b	1	34	–	–
<u>Total Borrowings</u>		<u>59</u>	<u>4,633</u>	<u>66</u>	<u>3,954</u>

(c) Provisions

Employee Entitlements AL (including oncosts)	441	–	431	–
Employee Entitlements LSL (including oncosts)	604	112	561	78
<u>Total Provisions</u>	<u>1,045</u>	<u>112</u>	<u>992</u>	<u>78</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 9. Reserves

\$ '000	as at 30/06/21	Increments (Decrements)	Transfers	Impairments	as at 30/06/22
	Opening Balance				Closing Balance
(a) Asset Revaluation Reserve					
Land	9,752	2,967	–	–	12,719
Buildings & Other Structures Infrastructure	8,721	(2,547)	–	–	6,174
- Bridges	3,590	–	–	–	3,590
- Stormwater Drainage	11,023	–	–	–	11,023
- CWMS	6,417	779	–	–	7,196
- Transport Infrastructure	69,620	8,764	–	–	78,384
Total Asset Revaluation Reserve	109,123	9,963	–	–	119,086
Comparatives	109,369	–	–	(246)	109,123

\$ '000	as at 30/06/21	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/22
	Opening Balance				Closing Balance
(b) Other Reserves					
Balaklava Depot Relocation Reserve	1	–	(1)	–	–
Open Space Reserve	79	–	–	–	79
Total Other Reserves	80	–	(1)	–	79
Comparatives	164	–	(84)	–	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).

Balaklava Depot Relocation Reserve

This reserve was established in 2011, it was funded from the net proceeds from the sale of the old Port Wakefield depot. Council purchased the new Balaklava depot, therefore, this reserve is expended as at 30 June 2022.

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

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 2022

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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(a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	131	37
Balances per Statement of Cash Flows		131	37

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

Net Surplus/(Deficit)		575	988
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		6,043	5,845
Grants for capital acquisitions treated as Investing Activity		(754)	(231)
Net (Gain) Loss on Disposals		400	299
		6,264	6,901
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(328)	(333)
Net (Increase)/Decrease in Inventories		104	156
Net Increase/(Decrease) in Trade & Other Payables		(155)	(298)
Net Increase/(Decrease) in Other Provisions		87	(28)
Net Cash provided by (or used in) operations		5,972	6,398

(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	9,500

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 2022

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 & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Other	–	–	–	–	–	–	–	–	842	830
Admin and Governance	12,148	11,096	1,335	1,352	10,813	9,744	2,534	3,248	6,317	5,814
Economic Affairs	614	1,117	813	1,169	(199)	(52)	382	618	659	650
Protection of the Environment	2,273	2,301	2,888	2,651	(615)	(350)	8	119	–	–
Recreation & Culture	375	17	2,355	2,063	(1,980)	(2,046)	5	9	14,041	13,843
Transport	1,906	2,387	7,913	6,993	(6,007)	(4,606)	1,886	1,054	102,741	92,655
Public Order & Safety	59	53	204	203	(145)	(150)	–	–	55	54
Housing & Community Amenities	60	193	1,680	1,454	(1,620)	(1,261)	–	–	21,568	21,265
Other Purpose	99	76	125	299	(26)	(223)	–	–	4,140	4,082
Total Functions/Activities	17,534	17,240	17,313	16,184	221	1,056	4,815	5,048	150,363	139,193

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 2022

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

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.

HOUSING AND COMMUNITY AMENITIES

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

OTHER PURPOSE

Caravan Parks, Private Works.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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 0.30% and 1.05% (2021: 0.30% and 0.45%). Short term deposits have an average maturity of 7.65 days and an average interest rate of 0.39% (2021: 7.1 days and 0.35%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges**Accounting Policy:**

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 5.05% (2021: 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 & Other Charges**Accounting Policy:**

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government**Accounting Policy:**

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities - Creditors and Accruals**Accounting Policy:**

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.05% and 7.35% (2021: 1.30% and 7.35%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	131	–	–	131	131
Receivables	1,992	38	–	2,030	2,028
Total Financial Assets	2,123	38	–	2,161	2,159
Financial Liabilities					
Payables	1,706	50	–	1,756	1,756
Current Borrowings	73	–	–	73	58
Non-Current Borrowings	–	4,961	–	4,961	4,599
Leases	8	28	–	36	35
Total Financial Liabilities	1,787	5,039	–	6,826	6,448
2021					
Financial Assets					
Cash & Cash Equivalents	37	–	–	37	37
Receivables	1,613	135	–	1,748	1,743
Total Financial Assets	1,650	135	–	1,785	1,780
Financial Liabilities					
Payables	1,609	50	–	1,659	1,659
Current Borrowings	84	–	–	84	66
Non-Current Borrowings	–	4,254	–	4,254	3,954
Total Financial Liabilities	1,693	4,304	–	5,997	5,679

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.25%	4,407	1.72%	3,669
Fixed Interest Rates	5.72%	285	5.60%	351
		4,692		4,020

Net Fair Value

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 14. Capital Expenditure and Other Expenditure Commitments

\$ '000	2022	2021
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings and Structures Assets	2,693	–
Transport Assets	102	105
	<u>2,795</u>	<u>105</u>
These expenditures are payable:		
Not later than one year	2,795	105
	<u>2,795</u>	<u>105</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 15. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating Surplus	1.3%	6.1%	(3.9)%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities	34%	34%	25%
Total Operating Income			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating Surplus	(3.3)%	6.3%	(4.3)%
Total Operating Income			
Adjustments to Ratios			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities	48%	41%	25%
Total Operating Income			
3. Asset Renewal Funding Ratio			
Asset Renewals	71%	114%	114%
Infrastructure & Asset Management Plan required expenditure			
<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 2022

Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
<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>		
Income	17,534	17,240
less Expenses	(17,313)	(16,184)
Operating Surplus / (Deficit)	221	1,056
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(6,125)	(6,785)
add back Depreciation, Amortisation and Impairment	6,043	5,845
add back Proceeds from Sale of Replaced Assets	68	254
	(14)	(686)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,483)	(2,664)
add back Amounts Received Specifically for New and Upgraded Assets	782	365
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	205	–
	(496)	(2,299)
Net Lending / (Borrowing) for Financial Year	(289)	(1,929)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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
2022		
Opening balance	–	–
Additions to right-of-use assets	40	40
Depreciation charge	(6)	(6)
Balance at 30 June	34	34
2021		
Opening balance	–	–
Balance at 30 June	–	–

(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	2022	2021
Balance at 1 July	–	–
Additions	40	–
Accretion of interest	1	–
Payments	(6)	–
Balance at 30 June	35	–
Classified as:		
Current	8	–
Non Current	27	–

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

The Council had total cash outflows for leases of \$6,358.40.

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	6	–
Interest expense on lease liabilities	1	–
Total amount recognised in profit or loss	7	–

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 18. Superannuation

The Council made employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme) until April 2022. In April 2022 Statewide Super merged with Hostplus and since then Council is making employer superannuation contributions in respect of its employees to Hostplus. 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 (10.00% in 2021/22; 9.50% in 2020/21). 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 2020/21) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

Note 19. Interests in Other Entities

Council has no interest in any Equity Accounted Businesses such as Joint Ventures, Associates & Joint Operations.

Note 20. Non-Current Assets Held for Sale & Discontinued Operations

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. Land under roads

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

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 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, 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 2022

Note 23. 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	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	658	736
Allowances	137	145
Total	795	881

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

Council has no related party transactions in the reporting year.

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 2022, 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 2022, 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



Samantha Creten
Partner

Signed on the 1st day of December 2022,
at 214 Melbourne Street, North Adelaide

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF WAKEFIELD REGIONAL COUNCIL

Opinion

In our opinion, the 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 2021 to 30 June 2022.

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 2021 to 30 June 2022 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 performed 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 designed 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
PARTNER

Signed on the 1st day of December 2022
at 214 Melbourne Street, North Adelaide, South Australia, 5006

Wakefield Regional Council

General Purpose Financial Statements

for the year ended 30 June 2022

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 2022, the Council's Auditor, Dean Newbery Chartered Accountants 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



Andrew Macdonald
Chief Executive Officer



Rodney Reid
Presiding Member, Audit & Risk Committee

Date: 30 November 2022

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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 2022, 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

Partner

DEAN NEWBERY

Dated this 1st day of December 2022