

DISTRICT COUNCIL of PETERBOROUGH



ANNUAL REPORT

Incorporating the Audited Financial Statements 2020/2021

2020 / 2021

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The content of Council's 2020 - 2021 Annual Report
is as required under Section 131 of the Local Government Act, 1999.
Progress on Council activities is reported monthly
in *The Informer*, which is circulated throughout the Peterborough district.

*** VISION***

A community which is vibrant, attractive and growing and values its heritage and environment and promotes a sustainable local economy.

KEY RESULT AREA

- KRA** Economic sustainability
- KRA** Infrastructure
- KRA** Community wellbeing
- KRA** The environment
- KRA** Representative and accountable local government

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FROM THE MAYOR : 2020/2021 :

Optimism keeps us rushing eagerly forward, pessimism calls a halt and somewhere in between we find our feet and make just and sensible plans and fiscally prudent decisions based on the whim and dedication of people elected at large to run the business of a Council. Odd recipe but it works and so it has for the past 12 months in the District Council of Peterborough and in Councils all over Australia.

During the year we had a change of Chief Executive Officer. It is always an unsettling time when the 'Chief' departs and we have to search for and install a new leader. It takes a long time and everyone is affected – Councillors, Staff, Residents and Ratepayers.

I would like to sincerely thank outgoing CEO Peter McGuinness for the time and work dedicated to the DCP. Peter's firm understanding of the Local Government Act and his financial acumen and grant writing abilities have always been appreciated. We wish him well as he seeks other opportunities in life.

A new CEO brings new ideas and different ways of doing the same work. We have been fortunate to be able to gain the services of Stephen Rufus. Stephen began with us in January and is working through the task of moving, settling in, getting to know the Staff, Elected Members and the Community. In the middle of this is the new computer system which has been installed and has caused angst for all. Stephen and the staff have applied themselves to the task and are getting on top of the vagaries and demands of a new system.

We have all but completed our CWMS and are now urging people to connect so that the system will reach its' full capability and provide water for the parks and gardens etc in our area. It helps us from a health point of view, a building point of view, an economic point of view and aids in encouraging would be purchasers to put down roots in our District. Win/win all round once the initial expense is a distant memory. We, as a council are aware of hardship, reluctance and the need to assist people with financial problems. As such we have adopted policies and procedures to help.

Our 2 x million-dollar projects are all but complete and the resulting projects have assisted us in providing many amenities in the community for the benefit of all. The officers of the Council and Contractors are to be commended for their assistance, planning and work.

Covid-19 has been the Topic of the Year in all councils. We have been fortunate that, to date, we have not had any cases. However, we sit as the first major town inside the border from Broken Hill, on one of the roadways to the Flinders and on the North/South corridor to almost anywhere. We are taking the restrictions and measures very carefully and are adhering to the regulations with dedication. The advent of vaccinations is a welcome deterrent to the virus and hopefully all will take the opportunity to get them.

Of great concern to us all is the decision by our current doctors to vacate the Medical Practice in Peterborough. Doctors are not easy to find but we will go 'all out' seeking suitable people to come and work in Peterborough – in the Medical Centre and in the Hospital. Meanwhile we will be staffed by a series of Locums. Our thanks to Yorke and Northern Local Health Network for their assistance in this time of crisis – for crisis it is!!! No community can remain viable without suitable medical services. Travelling to other communities is not a satisfactory option for a lot of people and leads to dissatisfaction, relocation and possible serious illness if people ignore symptoms because of finance or travelling imposts.





Our budgeting processes are underway. The CEO is leading us through a series of Workshops aimed at better understanding for all Elected Members about successful budgeting and the reasons for it.

We hope to bring in a budget that has minimal rise whilst providing suitable projects and expenditure for the whole of the community – rural and town.

We are also reviewing all properties and committees – looking at Terms of Reference, membership, business plans and relevance to our Strategic Planning processes. Some good housekeeping!!

We, like all other councils in South Australia are members of the Local Government Association. We benefit from their views on and assistance with policies and procedures, procurement, finance, legal matters and HR problems among many other benefits. Of note are the Zoom meetings we are having re the Covid-19 situation. We end up with the same advice and notifications going across the whole state and this is of benefit to us all and we are able to pass on relevant news to our Ratepayers and Residents.

Our Members of Parliament – Rowan Ramsey Federal Member for Grey and Dan van Holst Pellekaan MP for Stuart are very supportive of all we do and both have a hands-on attitude when it comes to grants, projects or anything that assists their electorates. Thank you to both of them.

Thank you to the Elected Members of the DCP. The old adage of Roads, Rates and Rubbish has long since been added to and we find that we are responsible for much more. Some Councillors 'drown' in the expectations and the ask that is put on elected members in this day and age, but most put their heads down and absorb the workload and represent their community exceptionally well.

The Staff, lead by CEO Stephen Rufus, are dedicated and hard-working. It is a bonus to us that we have them. I speak of the Office/Administration, RTC, Library, Depot and Outside, Steamtown/Tourism, Cleaning, Town Hall, Health and Building, WHS – you name it, we are lucky to have them. In particular I speak of Sally Kent who is PA to Stephen and myself and shoulders a great deal with organisation, appointments, communication with us all, matters of confidentiality, preparation of all documents, archiving and 1001 other tasks.

Stephen has instituted a Leadership team and they comprise of Chris Thomson, Nadene Whittenbury, Lawrence Heath, Jennie Window and Sally. This team assist us in the day-to-day work of the council and in underscoring the decisions of Council. Thank you to them all.

I have pleasure in submitting my report for 2020-2021.



Ruth Whittle OAM
Mayor, District Council Peterborough



REPORT FROM THE CHIEF EXECUTIVE OFFICER : 2020/2021 :

The 2020/2021 year has been a year of change for Council with my official commencement in the role of Chief Executive Officer in January 2021.

The year has again been interrupted with the continuing COVID-19 pandemic that affected service delivery and generally how staff are required to go about their work, while complying with the various restrictions. A thank you to all staff and the community for their continued understanding during the year in working within the constraints of the restrictions.

A continuing effort extended through the year to progress the works program associated with the Drought Funded projects. The delays in a number of the projects was a result of the COVID-19 pandemic affecting the supply of materials and the availability of contractors. With these challenges being faced the staff and contractors have completed a number of the projects with some requiring extension into the 2021/2022 year.

With tourism remaining a key focus the lifting of restrictions to allow South Australians to travel within the State provided a welcome boost to the tourist operators and the Steamtown Heritage Rail Centre. The Steamtown Heritage Rail Centre also welcomed a boost with the announcement of the Federal Government funding for the Silver to Seaway project that will see significant restoration works of the roundhouse building. The project is a joint concern involving the National Trust of SA, Northern Areas and Port Pirie Regional Councils, Outback Communities Authority and five indigenous communities. Apart from the restoration works, the Silver to Seaway project is a major upgrade and promotion of the heritage rail trail extending from Broken Hill to Port Pirie. Its significance to tourism in the Council and the region is paramount and Council welcomes the restoration works at Steamtown.

During the year Council participated in Shared Services with other Councils to increase efficiency and reduce costs that includes:

- Regional Development Assessment Panel
- Shared employment of the Environmental Health Officer & WHS/Risk Officer
- Northern Passenger Transport Network
- Mid North StarClub Field Officer
- Shared Auditor

The Council is fully committed to sharing resources to deliver services with our neighbouring councils and to work more collaboratively for the continued improvement of our communities. This is further supported by the continued active participation in the Legatus Group activities with 14 other councils.

I would like to thank Mayor Ruth Whittle and Councillors for their deliberations during the year and the staff for all their work and support, it is greatly appreciated.



Stephen Rufus
Chief Executive Officer

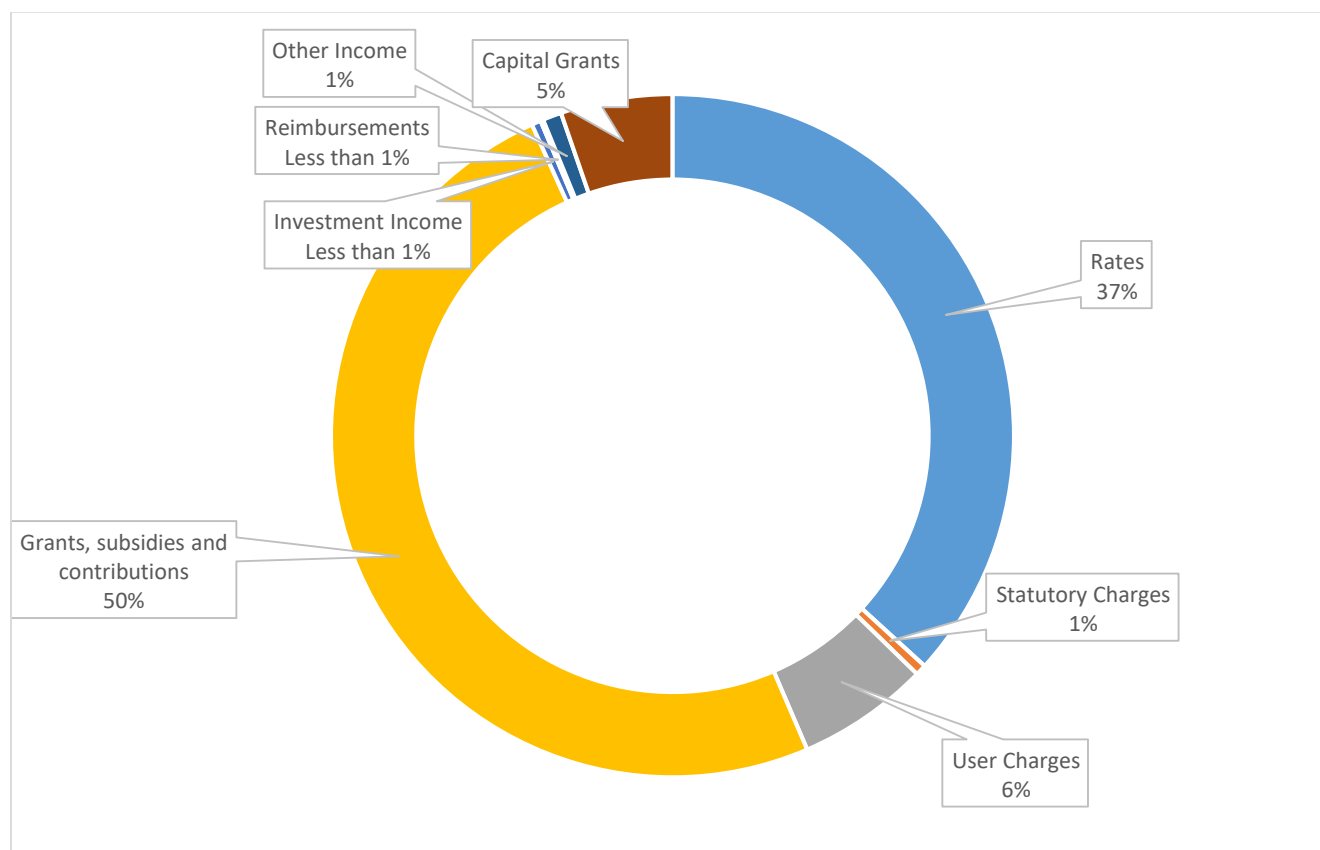
REPORT OF FINANCE AND ADMINISTRATION : 2020/2021 :

The Financial Statements for the District Council of Peterborough for the 2020-2021 financial year form part of this Annual Report.

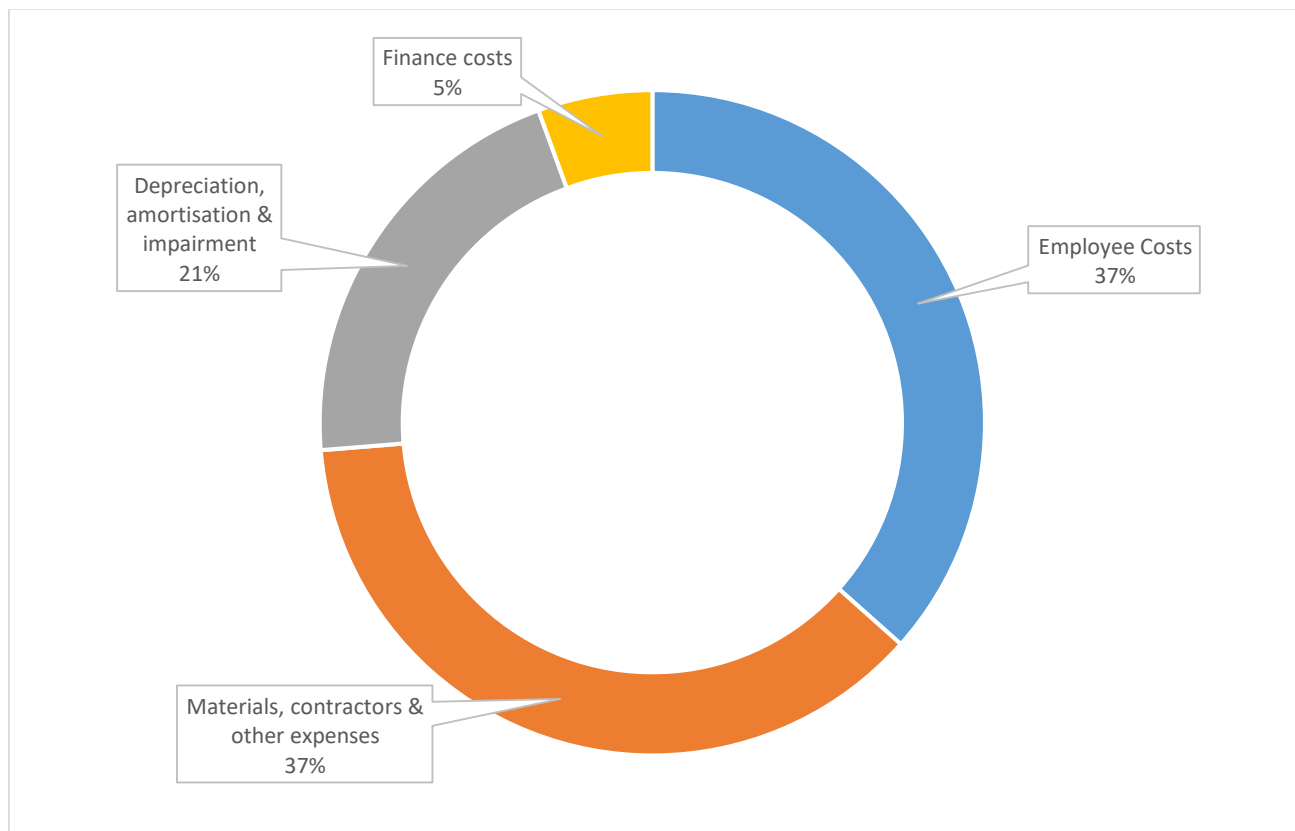
The Annual Financial Statements for 2019/2020 were subject to a Basis of Qualified Opinion from Council's External Auditor associated with various matters that required reporting to the Minister for Local Government. I am pleased to inform that the Annual Financial Statements for the current year were only subject to a minor Basis of Opinion that does not require reporting to the Minister. This has been a result of significant work undertaken by the Administration to rectify the matters previously raised by the External Auditor. I thank the staff involved for their assistance in achieving this outcome that now provides Council with a greater understanding of the financial position that will enhance future long term financial planning.

The overall operating position recorded an operating deficit of \$214,496 as compared to a surplus in the 2019/20 year of \$161,578, due mainly to the recording of grant funding received in advance for expenditure in the 2021/2022 year. In comparison, the overall operating position, after capital revenues, was recorded at a deficit of \$25,288 compared to 2019/20 being a surplus of \$1,146,233. It should be noted that due to varying factors, the financial position recorded for the 2019/20 year was subject to a Qualified Auditor opinion due to various factors that inflated the operating position. With Council now reporting an accurate financial position it is now time to review its capacity to achieve a core based operating surplus. This will ensure Council covers its operating costs and depreciation, and therefore asset replacement, and achieve ongoing financial sustainability.

The following graph summarises the Operating and Capital Revenue for 2020-2021:



The following graph summarises the Operating Expenditure for 2020-2021:



To conclude, with the pending amendments to the Local Government Act 1999 and Regulations that place greater emphases on Council's financial management planning, the Council is focused on the preparation of sound Long Term Financial Management and Asset Management Plans. With the role of the Essential Services Commission of SA (ESCOSA) set to be legislated to provide oversight of council's Annual Business Plan and Budgets, it is imperative that Council establishes sound future strategic and financial management planning. This approach will ensure ongoing service delivery to the community in a financially responsible and effective manner.

Stephen Rufus
Chief Executive Officer



REPORT FROM THE WORKS MANAGER : 2020/2021 :

There have been many small projects and routine maintenance works performed on an ongoing basis, which have not been mentioned in this report as they are too numerous to mention in detail, but the works include all the routine maintenance of the Parks, Reserves, Swimming Pool, Cemeteries, Main Street, Patrol Grading, Sign Maintenance, Footpath Maintenance, Pre-fire season Slashing, Drainage Maintenance, Tree trimming/felling and removal & Transfer Station operations.

This year, just like most others, has had its challenges and isn't always easy, but everyone has worked hard to achieve our outcomes. I would like to pass on my thanks to the Depot Supervisor, Depot staff, the Acting CEO, current CEO, Town Hall staff, the Mayor and all the other Elected Members.

Below I make reference to the more significant works achieved in this financial year.

PETERBOROUGH AERODROME

Ongoing routine maintenance of the Aerodrome is carried out on a regular basis to ensure that emergency services such as the Royal Flying Doctor, Specialist Doctors that fly in, Epic Energy maintenance crews and recreational aviation can enjoy a safe well maintained facility.

DROUGHT COMMUNITIES PROGRAM PROJECTS - ROUND 2

History Rooms - Rear shelter and installation of a 6.6kw Solar System and connection to Council's CWMS scheme.

Rotary Park - Electrical connection and CWMS connection to new toilet block.

Rural Transaction Centre - Connection to Council's CWMS scheme and installation of a 6.6kw Solar System.

Senior Citizens Hall - Connection to Council's CWMS scheme, installation of a 6.6kw Solar System and replace verandah decking.

Max Hams Sports Complex - Installation of Solar Lighting in Car Park.

Steamtown - installation of a 19.8 kw Solar System.

Swimming Pool - New Water Treatment Shed/Pumps/Water treatment system and filtration system. Connection to the CWMS system also included.

Tennis Centre - Electrical connection and CWMS connection to new toilet block & new storage shed.

Yongala Recreation Centre - Electrical connection and new Septic System to the new toilet block.

Victoria Park - Fountain installed in the lake & the new toilet block connected to Council's CWMS scheme. Electrical connection to the new toilet block also completed.

Off-Leash Dog Park - Demolished old tank, installed turfed area with automatic irrigation & installed a new table setting with disability access.

Peterborough Youth Centre - Connected to Council's CWMS scheme and new fencing installed around the courts.

RSL Clubrooms - New ceiling installed in the main hall.

Dawson Hall - Renew 2.7km of fencing around Hall, church and recreation grounds.

Peterborough Rotunda - Repainted.

West Park - Demolish old Toilet Block, install new toilet block including connection to Council's CWMS scheme. New electrical connection to the new toilets also completed. The playground also received an upgrade with new Nature Play equipment.





YMCA - Re-paint front steps and ramp.

Peterborough Town Hall - Renew office kitchen, replace stage and hall curtains and repairs to outside wall.

Library - Installation of automatic opening sliding door and access ramp for disability access.

Dorcas - CWMS Connection

Peterborough Miniature Rail Site - Supply of fibreglass pipe for a train tunnel and steel for stage 1 of rail track.

Town Square - ramp facility with stainless steel handrails installed at the western end of the long steps near the Main St toilet block.

Peterborough Art Centre - Installation of a new stand-alone sink unit and new floor covering installed.

Council House 31 Grove St - Connected to Council's CWMS scheme.

Rodeo Grounds - Upgrade arena lighting with LED lighting.

Yongala Town Hall - New roof sheeting installed on hall roof.

ROADS TO RECOVERY PROGRAM 2014 to 2019

The 2014-2019 RTR program is ongoing on various streets within the township of Peterborough as well as various roads within the DC of Peterborough.

The following Peterborough Township road segments were completed in this financial year:- Wright Street, George St to Clair St including new bridge over the George St Drain.

PARKS / RESERVES / RECREATION

Routine ongoing maintenance to all parks and reserves has been occurring throughout the year.

WASTE MANAGEMENT

PETERBOROUGH TRANSFER STATION

Routine operations and general maintenance of the Peterborough Transfer Station are ongoing. Hours of operation were reduced for a period of time due to Covid-19 with normal hours of operation resuming as the Covid-19 risk reduced.

Council have also introduced a waste collection service for Oodla Wirra residents, operated by Council staff.

Pensioner Pickup

Council again provided its FREE Pensioner Pickup Service in October which was also well received and appreciated.



**DISTRICT ROADS****ROADS PATROL GRADED:**

ROAD NAME	CLASS	PATROL GRADING 2020-2021	KM
Black Rock Rd	2	Patrol grade from council boundary CH2km- CH18km	18
Erskine Rd	2	Patrol grade from CH9.7kms- CH24km	14
Mc Coys Well Rd	2	Patrol grade from CH0- CH3.1 kms	3.1
Rucioch Rd	2	Patrol grade from CH0- CH5.3kms	5.3
Bullyaninnie Rd	2	Patrol Grade from CH0 -CH10.5km	10.5
Crocker Rd	2	Patrol grade from CH2km- CH 23.6km	23.6
Belalie Rd	1	Patrol grade CH340m- CH9kms	8.7
Panaroo Rd	2	Patrol grade from CH0- CH20.1kms	20
Bradkte Rd	3	Patrol grade from CH0- CH3.5kms	3.5
Lang Rd	3	Patrol grade from CH5.2km - CH8Km FLOOD DAMAGE	2.8
Stock Route Rd	3	Patrol grade from CH600m- CH18.2kms	18.2
Hope Gully Rd	2	Patrol grade from CH0	3
Dawson Rd	1	Patrol grade from CH0- CH 5.7kms	5.7
Booborowie Rd	1	Patrol grade from CH940m -CH10km	9
Lancelot Rd	3	Patrol grade from CH0- CH8.7km	8.7
McLeod Rd	3	Patrol grade from CH 0- CH4.1km	4.1
Mahoney Rd	3	Patrol grade from CH0- CH 2.8km	2.8
Gumbowie Rd	3	Patrol grade From CH0- CH6.8km	6.8
Ringwood Rd	3	Patrol grade from CH0- CH	4.3
Pne Drive Rd	3	Patrol grade from CH0- CH550m	0.55
Simon Rd	3	Patrol grade from CH0- CH 11.5 km	11.5
Tarcowie Rd	1	Patrol grade from CH0- CH5.2kms	5.2
Simon Rd	3	Patrol grade from CH0- CH11.5kms	11.5
Duckford Rd	3	Patrol Grade from CH0- CH 7.3kms	7.3
Young Rd	3	Patrol grade from CH0- CH450m	0.45
Shields Rd	3	Patrol grade from CH0- CH6.2kms	6.2
Cavenagh Rd	2	Patrol grade from CH0- CH12.7km	12.7
Crowhurst Rd	3	Patrol grade from CH0- CH1.6kms	1.6
Bennett Rd	3	Patrol grade from CH0- CH420m	0.42
Eckert Rd	3	Patrol Grade from CH0- CH6kms	6
Paterson Rd	3	Patrol grade from CH0- CH5kms	5
Morgan Rd	3	Patrol grade from CH0- CH2.1kms	2.1
Chapman Rd	3	Patrol Grade from CH0- CH11kms	11
Lawson St	3	Patrol grade from CH0- CH660m	0.66
McCormick Rd	3	Patrol grade from CH0- CH1.9kms	1.9
Land Rd	3	Patrol Grade from CH5.3km- CH8.7kms	3.4
Depot Rd	3	Patrol grade from CH0- CH7.7kms	7.7
Minvalara Rd	3	Patrol Grade from CH0- Ch 5.9kms	5.9
Brannigan Rd	2	Patrol Grade from CH0- CH1.9kms	1.9





Cummings Rd	3	Patrol grade from CH0- CH4.7kms	4.7
Noblet Rd	3	Patrol grade from CH0- Ch 5.6kms	5.6
Sheridan Rd	3	Patrol grade from CH0- CH 4.6KMS	4.6
Old Orroroo Rd	3	Patrol grade from CH6.9 kms- CH15.8kms	8.9
Dawson Rd	1	Patrol Grade from CH0- CH23.5kms	23.5
Peak Rd	2	Patrol grade fom CH0- CH7.4kms	7.4
Black Rock Rd	2	Patrol grade from CH0- CH 18.7kms	18.7
Garden Rd	3	Patrol grade from CH0- CH2.1kms	2.1
Yalpara Rd	3	Patrol grade from CH0- CH9.4kms	9.4
Mc Coys Well Rd	2	Patrol grade from CH0- CH3.2kms	3.2
Orroroo Paratoo Rd	2	Patrol grade from CH0- CH53kms	53
Whites Well Rd	3	Patrol grade from CH0- CH17.4kms	17.4
Nackara Rd	2	Patrol grade from CH0- CH2.2kms	2.2
Smith Rd	3	Patrol grade from CH0- CH5.4kms	5.4
Old WhyDown Rd	2	Patrol grade form CH0- CH9.7kms	9.7
Rucioch Rd	2	Patrol grade from CH0- Ch5.3 kms	5.3
Bullyaninnie Rd	2	Patrol grade from CH0- CH9.6kms	9.69
Sawers Rd	3	Patrol grade from CH0- CH8.8kms	8.8
Pitcairn Rd	2	Patrol grade from CH0- CH7.4kms	7.4
Hill Grange Rd	3	Patrol grade from CH0- CH3km	3
Markey Rd	3	Patrol grade from CH0- CH6.7kms	6.7
Crocker Rd	2	Patrol grade from CH0- CH25.6kms	25.6
Woodcutters Rd	2	Patrol grade from CH5.1km- CH11.3 kms	6.2
Hope Gully Rd	2	Patrol grade from CH0- CH6.8kms	6.8
Total Length Patrol Graded			530.37

ROADS RE-SHEETED:

ROAD	CLASS	Road Re-sheeting	KM
Philps Rd	2	Re-sheet from Staircase Rd to Erskine Rd	9.3
Dawson Gorge Rd	2	Re-sheet from Barrier Hwy to Dawson	14.5
Sambell Rd	2	From Dawson Rd Re-sheet 270m west	0.27
Total Length Re-sheeted			24.07

District Rd Summary

The Works Department completed 24.07km of re-sheeting during this financial year as well as approx 530.37km of Patrol Grading, an increase of 252km from the previous year.



Chris Thomson, Works Manager





REPORT FROM THE DEVELOPMENT & REGULATORY SERVICES OFFICER / FIRE PREVENTION OFFICER : 2020/2021 :

FIRE PREVENTION

Rainfall during the 2020/2021 season was close to average across large areas of South Australia. The season was wetter than average for much of the state's west, extending across southern areas of the pastoral districts into the Flinders district.

Rainfall was just 0.5% below average for South Australia as a whole, making it the state's wettest year since 2017.

The previous year was much dryer resulting in a limited fuel load. These conditions resulted in average fuel loads for the 2020/2021 season.

Property inspections were completed as per the requirements of the *Fire and Emergency Services Act 2005*, sections 105F, G and H. All rateable properties within the townships of Peterborough, Yongala and Oodlawirra were inspected for excessive flammable growth and materials. All requirements under the Act were met by both private property owners and Council.

As with previous years, a General Notice was placed in local newspapers and Council's Informer publication.

D.P.T.I PROPERTIES AND LAND

Council continues to engage with the Department to streamline the process of the compliant reduction of fuel loads within the rail precinct.

GENERAL COMPLIANCE

Council's focus has been in regulating Council's By-Laws and responding to complaints from residents and property owners relating to breaches of various Acts and pieces of Legislation under the control of Council. Most breaches are unintentional and easily rectified with communication and education strategies.

DOG AND CAT MANAGEMENT

The DACO Dog and Cat Online system has streamlined the process of registering dogs and cats not only for Council but also for the general public, most users are complimentary of the system and process once they have used it and become familiar with the layout. The mandating of microchipping for dogs and cats has made the process of identifying lost/wandering animals much faster resulting in less stress on these animals and reduced cost to Council.

Council has started the process of reviewing its Animal Management Plan, this is a major review that will impact the animal management practices and procedures of Council into the future.

CORE RESPONSIBILITIES

- Legislative Compliance
- Property Management
- Fire Prevention



DELEGATIONS / AUTHORISATIONS

- *Planning, Development and Infrastructure Act 2016*
- *Development Act 1993*
- *Local Government Act 1999*
- *Road Traffic Act 1961*
- *Expiation of Offences Act 1996*
- *Unclaimed Goods Act 1987*
- *Fire and Emergency Services Act 2005*
- *Local Nuisance and Litter Control Act 2016*
- *Dog and Cat Management Act 1995*
- *Environmental Protection Act 1993*
- *Tobacco Products Regulation Control Act 1997*
- *Disability Inclusion Act 2018*
- *Community Titles Act 1996*
- *Land and Business (sale and conveyancing) Act 1994*
- *South Australian Public Health Act 2011*
- *Safe Drinking Water Act 2011*
- *Strata Titles Act 1988*
- *Water Industry Act 2012*
- *Council By-Laws*

COUNCIL REPRESENTATIVE / COMMITTEE

- Bushfire Management Committee Flinders Mid North Yorke
- Authorised Persons Association
- Building Fire Safety Committee
- YMN Zone Emergency Management Committee
- DC Peterborough Emergency Management Committee



Lawrence Heath
Development and Regulatory Services Officer

REPORT FROM THE WHS/RISK CO-ORDINATOR : 2020/2021 :

Safety is everyone's responsibility, including the elected members of Council, CEO, Managers, supervisors, workers, contractors, volunteers, residents and visitors.

The District Council of Peterborough is committed to providing a safe and healthy workplace and environment for everyone. This is both a State and Federal legislative obligation. Our Health and Safety Representatives play an active role representing their work groups on the Health and Safety Committee and participating in the continuous improvement of the Council's workplace processes.

Hazard identification and assessment, the reduction of risk and the regular review of existing Council workplace activities are an important part of our continuous improvement processes. The continuous improvement activities are supported by regular consultation activities at all levels of the organisation, including monthly tool box meetings, and quarterly staff meetings.

Emergency management has continued to be a key focus over the past 12 months. Council's Emergency Management Plan was rewritten, in line with the LGA's updated Emergency Management Framework and endorsed by Council in 2020. The Plan now includes an Adverse Event Management Plan and Climate Adaptation Plan and is strategically linked to Council's Risk Management Policy and associated processes.

The Council recognizes the importance of regular community events and the vibrancy and economic benefits that it adds to our community. Over the past twelve months many events have had to be postponed or cancelled due to Covid-19 restrictions. Covid-19 requirements have been added to the Event Management Application form to ensure that the State's Department of Health current pandemic requirements are complied with. Where possible, we have encouraged community groups and event organisers to look towards the future and continue to plan their events for the next financial year.

Despite the difficulties caused by the pandemic, we have continued to make improvements and achieve positive outcomes within the risk and WHS areas for Council employees and also our community.



Jennie Window
WHS/Risk Co-ordinator

REPORT FROM THE DEVELOPMENT OFFICER : 2020/2021 :

In the 2020 – 2021 financial year there was a total of 19 Development Applications processed, with a total monetary value of \$1,628,033.04

These included:

- Out-buildings (10)
- Telecommunications Facility (2)
- Commercial out-buildings (2)
- Additions Extensions (1)
- Swimming Pool (1)
- New Homes (1)
- Educational Establishment (1)
- Tourist Accommodation (1)

Development Application submissions are down on last year's numbers, with the overall value higher.

The building fire safety inspections main focus has been on Council owned public buildings, which will place council in a proactive stance, highlighting Council's lead by example being compliance focus. Bed and Breakfast businesses are being added to the inspection list as applications are received by Council, these types of businesses are deemed to be high risk.

The transition to the ePlanning portal has not been without problems as glitches in the system present on a regular basis. The general public are still struggling to navigate the portal and grasp the planning terminology. The majority of these applications are for one-off Shed/Carport, veranda proposals. Most of these applicants become frustrated with the process and require stage by stage assistance.



Lawrence Heath
Development & Regulatory Services Officer

**REPORT FROM THE RURAL TRANSACTION CENTRE : 2020/2021 :****OPENING HOURS: 9am - 1.00pm / 2.00pm - 3.30pm****Staff:** Di. Harris Monday, Tuesday & Wednesday
Mary Martin Thursday & Friday**Relief Staff:** Sue Pickering & Sharon Parker

The Rural Transaction Centre is open for 6 hours a day, Monday to Friday. It is the District Agency for both Services Australia (ie Centrelink) and Service SA, the nearest Customer Service Centre being Port Pirie.

Services Australia (which **Centrelink** is part of) clients are serviced from 9am to 1.00pm with Services Australia providing two telephones, access to a computer, photo-copier, faxing and scanning facility for their customers.

Service SA offers assistance/gateway to State Government departments. As a Rural Agent for Service SA we offer Learner Driver's Theory Examinations and Boat Licence Theory Tests, these are arranged by appointment. As well as a Rural Agent for Service SA we are also a Service Agent, which entails extra services being available from this office, for the general public, through the Ezyreg program.

The Rural Transaction Centre core activities also include:

'The Informer' which is a free, monthly publication by the Council, delivered to residents of Peterborough and district keeping them up to date with information submitted by Council, service and sporting clubs, organisations etc. It is edited and printed at the Rural Transaction Centre – then compiled by a willing band of Volunteers at the Community & School Library.

Thank You to those Volunteers

Welcome Kit containing a wealth of local information for new residents (e.g. recycling/rubbish arrangements; emergency contacts; hospital contacts and information – in fact, most things a 'newcomer' would need to have at hand) from Council, which is also printed and compiled at the Centre.

Services available for a small fee are :

Secretarial Services	Laminating
Photo-copying	Binding
Faxing	Offices for hire
Scanning / Emailing	

Our statistics for the 2020/21 were affected by Covid-19.

1st July 2020 until 30th June 2021 include:-

NAME OF ORGANISATION	ANNUAL TRANSACTIONS	Average Number of TRANSACTIONS per WEEK
Centrelink	1330	26.1
Service SA - Non - Financial	650	12.7
Service SA - Financial	272	5.3
Photo-Copying, Faxing, Typing, Laminating, Binding, Scanning Emailing etc	236	4.6
Hire Of Office	29	0.6
The Informer	393	7.7

*Di Harris & Mary Martin
Rural Transaction Centre*



**REPORT FROM PETERBOROUGH SCHOOL AND COMMUNITY LIBRARY : 2020/2021 :**

Peterborough is a unique facility where the Local Council Community Library and Peterborough High School Library share a building and resources, but run autonomous units ie: staff, budget and equipment.

Council Staff:	Christine Malycha	Senior Library Assistant – level 3
	Michelle Travaille	Library Assistant – level 2
Relief Staff:	Emma Limburg	Library Assistant – level 1
	Lawrie Tyas	Library Assistant – level 1
High School Staff:	Amanda Tuckwell	SSSO – Student/Library services

One Card Network: Peterborough through the “One Card” network is connected to all other Public Libraries throughout South Australia. One local borrowing card gives patrons access to all loanable resources throughout the network (over 130 libraries) either in person or via the Internet.

Registered users: 682 patrons

Loans for 20/21: 18,305 items {*equates to 27 loans per patron per year*}

Services:	Books for all ages	Free internet usage + Wireless Network
	Children’s zone area	Newspaper
	Computer facilities	Large print books
	Audio Book services	CD’s - DVD’s
	State wide Interlibrary loans	eBooks
	Local history collection	Family history research support

Programmes: Children’s book week promotions: Involving all surrounding schools.
Fortnightly outreach storytelling services to Peterborough Preschool.
School holiday activities for 4-12 year (COVID 19 restrictions permitting).
Family history research. Short term house bound services
Premier’s reading challenge Co-ordination of Informer collation

Significant events:

COVID 19: The Public Libraries upon direction from the State Government closed to the public from 20th July to 28th July 2021. In support of our library service, staff called/texted regular borrowers to advise of closure so that they could stock up prior to shutdown. This saw over 190 loans made in the afternoon of closure. All Inter-library loan services were suspended for the same period.

PLS Weeding programme: Library staff completed the State wide weeding programme of stock as directed by Public Libraries. This saw a reduction of approx. 4000 items ensuring our collection is current and relevant for our community.

Student services: A first aid station has now been incorporated into the student services domain within the library facility.

New improvements: The library through application of the High School installed an automatic door with a disabled access ramp and new signage courtesy of the 2nd round of Drought funding through the District Council of Peterborough.

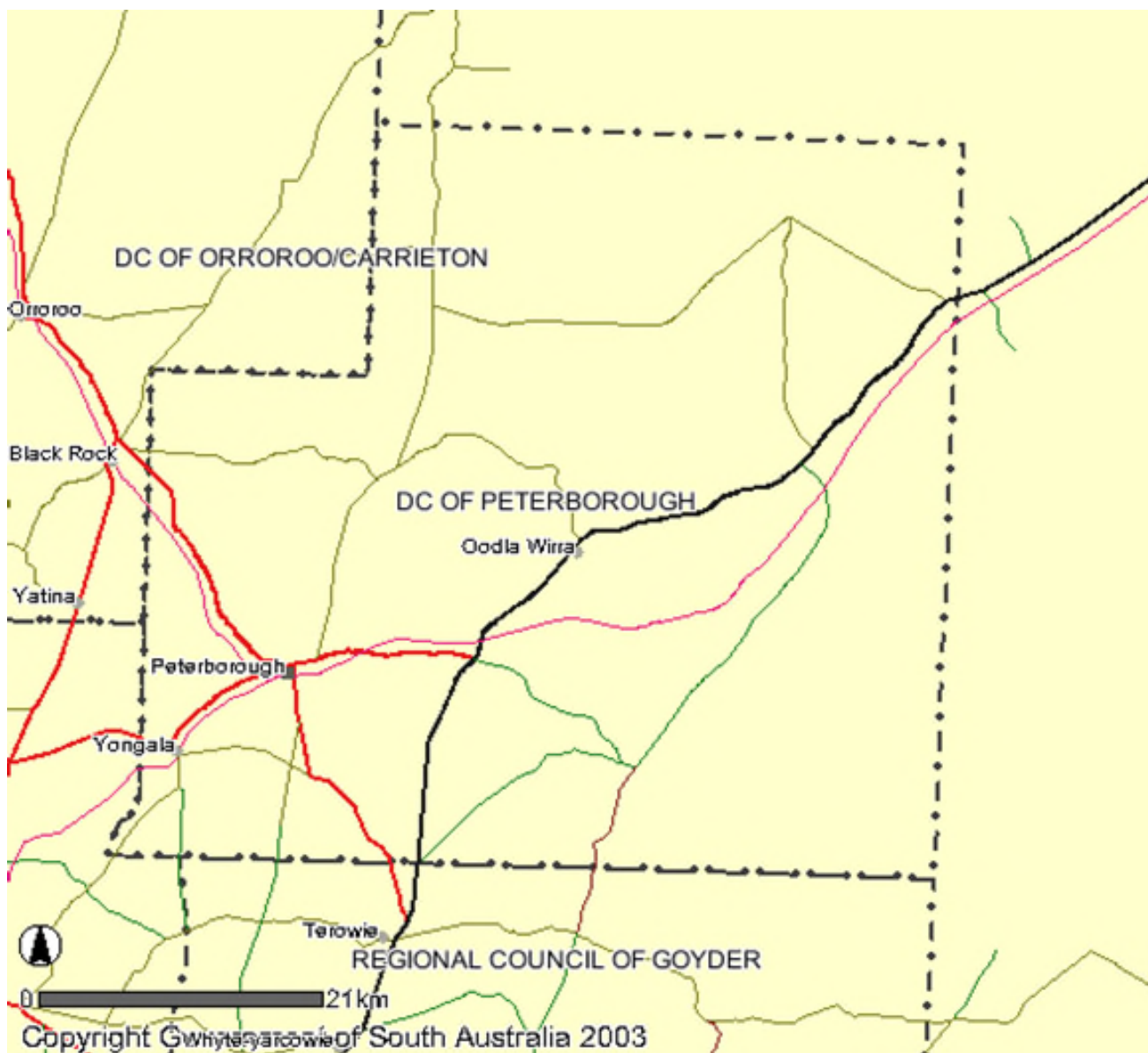


Christine Malycha & Michelle Travaille
School and Community Library





GEOGRAPHICS:



DISTRICT COUNCIL of PETERBOROUGH

Area :	2,995 km ²
Population :	1678
Sealed Roads :	43.40 km
Unsealed Roads :	1274 km
Number of Assessments :	1,916
Number of Billable Assessments:	1,659
Rate Revenue (Total) :	\$1,983,085
Income :	\$5,404,015
Total Expenditure :	\$5,321,329

Local Industries : Primary production, Abattoir, Engineering, Tourism





COUNCIL MEMBERS:

<u>Mayor:</u>	(Mrs) I.R. (Ruth) Whittle O.A.M.	1983 - 1991 → as Mayor
<u>Deputy Mayor:</u>	Cr C Chambers	2010 - Nov 2018 → as Deputy Mayor
<u>Councillors:</u>	(No Wards)	Eight (8) elected members

CONTACT DETAILS

Her Worship the Mayor Ruth WHITTLE OAM

54 Main Street, PETERBOROUGH, SA 5422

Phone: 8651 2318 Mobile: 0438 891 903, e-mail: mayor@peterborough.sa.gov.au

Council Members (November 2018 – current)

Cassandra CHAMBERS

41 Victoria Street
PETERBOROUGH SA 5422
PH : 8651 3051, Mob : 0417 605 010
email : cr.chambers@peterborough.sa.gov.au

Michael BURFORD

Bag 3
PETERBOROUGH SA 5422
PH: 8650 3286
email : cr.burford@peterborough.sa.gov.au

Ray HOTCHIN

PO Box 174
PETERBOROUGH SA 5422
PH: 0408 913 589
email: cr.hotchin@peterborough.sa.gov.au

Mike PICKERING

PO Box 62
PETERBOROUGH SA 5422
Mob : 0419 104 377
email: cr.pickering@peterborough.sa.gov.au

Kim MILLER

PO Box 27
YONGALA SA 5493
PH : 8651 4218, Mob : 0428 514 218
email : cr.miller@peterborough.sa.gov.au

Graham MERCER

PO Box 5
YONGALA SA 5493
PH : 8651 2165, Mob : 0429 911 824
email : cr.mercer@peterborough.sa.gov.au

Russell SLEEP

94 Railway Tce
PETERBOROUGH SA 5422
Mob : 0428 3769 141
email : cr.sleep@peterborough.sa.gov.au

Belinda SPOONER

59 Kitchener Street
PETERBOROUGH SA 5422
PH: 8651 2810, Mob : 0429 031 403
email : cr.sleep@peterborough.sa.gov.au

STAFF OF COUNCIL : 2020 - 2021

Chief Executive Officers / Acting Chief Executive Officer :

Peter McGuinness, Stephen Rufus / Colin Davies

Postal Address:

PO Box 121
PETERBOROUGH SA 5422

E-mail:

council@peterborough.sa.gov.au

Telephone Number:

(08) 8651 3566

Facsimile Number:

(08) 8651 3066





Auditor:

Galpins Accountants, Auditors and Business Consultants

Bankers:

Bank SA

Local Government Finance Authority (LGFA) – Investments

Insurance Brokers:

Local Government Risk Services

Administrative Staff

Nadene Whittenbury	Admin Manager/Finance Officer/Creditors/Expiations
Chris Thomson	Works Manager
Lyne Kelly	Payroll Officer/Debtors/Rates
Sharon Parker/Sue Pickering	Reception/Debtors/Development, Cemetery & Dog Registers
Sally Kent	Council support/Executive Assistant
Lawrence Heath	Development & Regulatory Services Officer
Brian Sickles	Environmental Health
Jennie Window	WHS Risk Coordinator
-	Peterborough Tourism & Steamtown Manager

Works Staff

Anthony Casey - Depot Supervisor	
Greg Madex	Russell Hill
Troy Madex	Alastair McLatchie
Bruce Woods	Garry Lock
Robin Mangnoson	Michael Jauncey

Peterborough and Community Library

Christine Malycha	Library Assistant
Michelle Travaille	Library Assistant
Emma Limburg	Relief Library Assistant
Lawrie Tyas	Relief Library Assistant

Human Services Department

Dianne Harris	Rural Transaction Centre Manager
Mary Martin	Customer Service Officer R.T.C.

Peterborough Swimming Pool

Janet Fielding & Amanda Dodd	Supervisors
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Peterborough Town Hall

Greg Duggan	Caretaker
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COUNCIL INFORMATION:

This information is published under Section 9 of the Freedom of Information Act 1991 as amended, and applying from 1st July 2002. Council welcomes enquiries regarding the legislation. An updated information Statement is to be published at least every 12 months.

Structure & Functions of Council

Full Council, consisting of eight Councillors and the Mayor, is the decision making body on all policy matters. Ordinary meetings of Council are held on the third Monday of every month, in the Council Chamber, 108 Main Street Peterborough, commencing at 7.30pm.

Members of the public are welcome to attend meetings.

Council Committees – Local Government Act 1999

Committees can be formed on an ad-hoc basis, or can be “standing” committees. These Committees meet and unless otherwise authorised, only make recommendations to Council on whatever matter the Committee was formed, e.g. Peterborough Tourism Management Committee, Peterborough & Districts Cemeteries Advisory Committee, Youth Action Committee, Audit Committee, Council Properties Committee, Christmas Pageant Committee.

Agendas & Minutes

Agendas of all full Council and Council Committee meetings are placed on public display no less than three days prior to those meetings.

Minutes are placed on display at the office within five days of that meeting, and are also available on Council's website: www.peterborough.sa.gov.au

Delegations

The Chief Executive Officer and other Officers have been delegated authority from Council to make decisions on a number of specified administrative and policy matters. These delegations are listed and are reviewed annually, and otherwise as required, by Council.

Council makes decisions which direct and/or determine its activities and functions.

Such decisions include the approval of works and services to be undertaken, and the resources which are to be made available to undertake such works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of developments.

Auditor Independence

Council's Auditor is Galpins Accountants, Auditors and Business Consultants. They were appointed in 2016 for a 3 year term contract, with an annual remuneration of \$19,900.

Policy Documents

The following policies have been adopted in the reporting year adding to Council's wide range of policies already used. All Council policies and By-Laws are available for viewing on the Council website and/or at the main office on Main Street, Peterborough :-





<u>Policy Name</u>	<u>Adoption Date</u>	<u>Motion No.</u>
Emergency Management Policy	21/09/20	108/20
Risk Management (Corp /Gov) Policy	21/06/21	23/21
Social Media Policy	21/09/20	112/20

Services for the Community 2020 – 2021

Full Council makes decisions on policy issues relating to services that are provided for members of the public. These currently include :-

Dog Control	Street Tree Planting	War Memorials
Traffic Control Devices	Tourism	Street Lighting
Fire Prevention/Protection	Litter Control	Car Parks
Environmental Health Inspection	Storm Water Drainage	Public Seating
Immunisation Program	Library	Parking Controls
Recreational/Sporting Facilities	Community Halls	Museums
Planning Controls	Parking Bays	CWMS
Street Closures	Garbage Collection/Disposal	Parks & Reserves
Street Sweeping	Playground Equipment	Litter Bins
Cemeteries	Swimming Pool	Clean Air Controls
Roads/Footpaths/Kerbing	Building Controls	Public Toilets

Council's Service Directory (Welcome Kit) – a listing of all services and contact details, is regularly updated at the Rural Transaction Centre and distributed to new residents.

"The Informer" – a free, monthly publication sponsored by Council – edited and printed by the Rural Transaction Centre and compiled at the Community/School Library by a dedicated group of volunteers – is distributed throughout the township and district via post boxes.

The Mayor and Chief Executive Officer keep the community informed of Council activities/projects and events through this newsletter and Council's Facebook page.

Council representation on various organisations/committees:

Section 41 Committee	Appointee
Audit	Mayor Whittle & Cr Hotchin & Cr Chambers
Sports Complex	Mayor Whittle & Cr Chambers
Christmas Pageant	3 x Crs Hotchin & Mercer
Cemeteries Advisory	Cr Burford & Cr Miller from Sept 2020 & Works Manager (Cr B Spooner until Sept 2020)
Tourism Management	Mayor Whittle, Cr Mercer & CEO
Youth Action	Cr Chambers
Council Properties	Mayor Whittle, Cr Chambers, Cr Pickering & CEO





Other Committee/Organisation	Appointee / Representative
Peterborough Building Fire Safety	Council's Fire Prevention Officer
State Bushfire Co-ordination	Council's Fire Prevention Officer
FMN&Y Bushfire Management Ctte	Council's Fire Prevention Officer
Local Gov Assoc of SA	Mayor Whittle, proxy Cr Chambers
Legatus	Mayor Whittle, proxy Cr Chambers
Local Gov Finance Authority	Mayor Whittle, proxy Cr Chambers
Peterborough Community Library	Cr Spooner until Sept 2020, Cr M Pickering from Sept 2020 & Administration Manager
Peterborough High School Governing Council	Cr Sleep
Northern Passenger Transport Network	Cr Hotchin
The Informer	Mayor Whittle, Cr Burford, CEO, Manager of RTC
Plant Replacement Advisory Ctte	Crs Burford & Miller, Works Manager, MoF&A

Mid-Nth be Active Field Officer Management	CEO, proxy Development & Regulatory Services Officer
Australia Day Council of SA	CEO & Deputy Mayor to assist Mayor as required
Murray Darling Assoc – Reg 8	Mayor Whittle & Cr Sleep
Executive Community Action Group	Mayor Whittle & Cr Hotchin
Shared Services	Mayor Whittle, proxy Cr Chambers & CEO
Health and Wellbeing Ctte	Development & Regulatory Services Officer

Public Participation:

Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These are :-

Deputations

With the permission of the Mayor, a member of the public can address the Council personally, either as an individual or on behalf of a group of residents, on any issue relevant to Council.

Petitions

Written petitions can be addressed to Council on any issue within the Council's jurisdiction.

Written Requests

A member of the public can write to the Council on any Council policy, activity or service.





Elected Members

Members of the public can contact any elected member of Council to discuss any issue relevant to Council.

Council Consultation

The Council consults with local residents on particular issues that affect their neighbourhood. A Public Consultation policy was adopted in December 2000 (reviewed annually) and is available for inspection at the Council office and on the Council web-site.

Access to Council Documents

The following documents are available for public inspection at the Council office and copies are available for a small charge.

- ❖ Agenda and Minutes
- ❖ Budget Statement
- ❖ Policy Manual, inc:
 - ❖ Members Code of Conduct
 - ❖ Code of Practice for Access to Meetings and Documents
 - ❖ Employees Code of Conduct
- ❖ Annual Report
- ❖ Annual Financial Statement
- ❖ Development Plan
- ❖ Development Application Register
- ❖ Assessment Book
- ❖ Register of Members Allowances and Benefits
- ❖ Register of Members Interests and Register of Officers Interests
- ❖ Register of Employee Salaries, Wages and Benefits
- ❖ Strategic Plan
- ❖ Council's By-Laws
- ❖ Register of Fees and Charges

**LOCAL GOVERNMENT ACT, 1999 – Section 131 & Schedule 4****1 (a) Audited Financial Statements**

A copy of the audited Financial Statement is attached - see Attachment I

(b) Registers

The following is a list of Council registers as required by the Local Government Act 1999 or the Local Government (Elections) Act 1999: -

Members Register of Interests
Members Register of Allowances and Benefits
Officers Register of Salaries
Officer Register of Interests
Fees and Charges
Community Land
Public Roads
By-Laws

OTHER REGISTERS ALSO HELD BY COUNCIL:

Cemetery Register
Dog Registration Register
Mobile Garbage Bin Register
Deeds Register
Lease and Contracts Register
Assessment Book
Development Applications Register

(c) Codes of Conduct

- Council adopted its Code of Conduct – Elected Members as required under Sections 63 of the Local Government Act, 1999 on 22nd April 2003 and was amended on 19th August 2013.
- Council adopted its Code of Conduct – Employees as required under Sections 110 of the Local Government Act, 1999 on 18th March 2013.
- Council adopted its Code of Conduct – Volunteers on 20th May 2019.
- Council adopted its Code of Practice – Access to Meetings, Committees and Documents as required under Section 92 of the Local Government Act, 1999 on 3rd November 2003 and was updated on 20th April 2020.

(d) Allowances

Information on allowances paid to members of Council : -

Mayor :	(Mrs) I (Ruth) Whittle OAM	\$27,148
Deputy Mayor :	Cr Cassandra Chambers	\$ 8,484
Councillors :	Cr Michael Burford	\$ 6,786
	Cr Ray Hotchin	\$ 6,786
	Cr Graham Mercer	\$ 6,786
	Cr Kim Miller	\$ 6,786
	Cr Michael Pickering	\$ 6,786
	Cr Russell Sleep	\$ 6,786
	Cr Belinda Spooner	\$ 6,786



**(e) Senior Executive Officers**

Information on the number of senior executive officers, allowances, bonuses and benefits is as follows: -

Chief Executive Officer

Salary, Contract, Motor Vehicle - Business and private use, Telephone Subsidy

Works Manager

Salary, Contract, Motor Vehicle - Business and private use

(f) Confidential Minutes

Council and Committees excluded the public from the meetings on five (5) occasions in 2020/2021 under section 90(2). These were as follows:

	Date	Section	Subject	Conf Doc/Report	Revoked
1.	7 th August 2020	(a)	CEO	No	Yes
2.	21 st September 2020	(a)	CEO	No	No
3.	9 th December 2020	(a)	New CEO	Yes	Yes
4.	15 th February 2021	(a), (e)	Structure review	Yes	Yes
5.	19 th April 2021	(a), (e)	Structure review	No	Yes

Council, pursuant to section 91(7) of the Act, ordered two (2) reports be kept confidential. Four (4) of these orders were revoked and one (1) remains operative during 2020/21. All previous orders have been revoked.

(g) Freedom of Information

An Information Statement is published by the District Council of Peterborough in accordance with the requirements of the Freedom of Information Act 1991 on Council's website.

Statistics:

Two (2) applications under the Freedom of Information Act were received by Council for the 12 months to 30th June 2021. Two (2) were completed and none were refused.

(h) Representation Quota

The last Representation Review as prescribed in Section 12(4) Local Government Act, 1999 was completed in 2017. The next Representation Review date as determined by the Minister for State/Local Government Relations, will appear as a Gazettal Notice.

- There are no wards within the District Council of Peterborough.
- The Representation Quota for this Council is 1/134 Electors : 1,202
- Councillors were elected for a four (4) year term - the next election is November 2022.

Council is cognisant of the provisions of Chapter 3 of the Local Government Act, 1999 for electors to make submissions on representation under the Act, and the community was advised of the opportunity to make submissions at that time.



Representation Quota Comparison :

District Council of Mount Remarkable	1 : 297	Electors	2,078
District Council of Orreroo/Carrieton	1 : 111	Electors	667
The Flinders Ranges Council	1 : 130	Electors	1,173
Northern Areas Council	1 : 377	Electors	3,392
District Council of Barunga West	1 : 218	Electors	1,961
District Council of Cleve	1 : 172	Electors	1,206

(Source: Local Government Assoc.of S.A.)

(i) Internal Review of Council Decision

Nil (0) applications for review were received under Section 270 (8) of the Local Government Act, 1999.

(j) Regional Subsidiaries

Council is a member of Legatus (previously known as the Central Local Government Region of South Australia Incorporated), a Regional Subsidiary created under the provisions of Section 43 of the Local Government Act 1999.

The annual financial report of the Regional Subsidiary is incorporated in the Annual Report as required by Clause 28 of Schedule 2 to the Local Government Act 1999. The full report is available at the Legatus office, Clare.

Council is a “*relevant Council*” of the Flinders Regional Assessment Panel pursuant to Section 34(3) and Schedule 29 of the Development Act 1993. The Annual Report of the Flinders Regional Assessment Panel is incorporated in the Annual Report.

2 (a) Strategic Management Plan 2018 - 2022 Vibrant, Attractive, Growing Community

Council adopted the Strategic Plan 2018-2022 with Resolution 127/09/18.

(b) Competitive Tendering

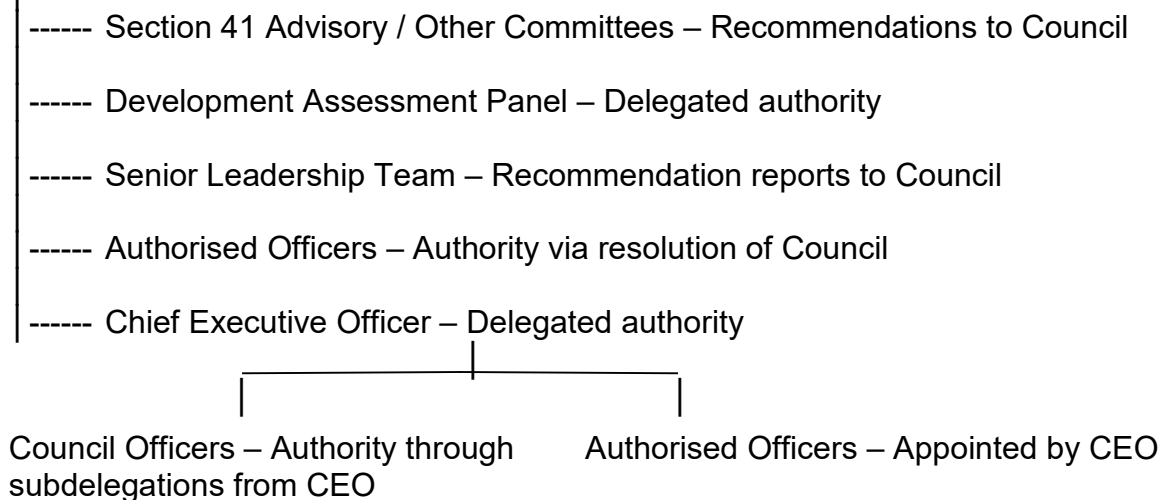
Council is mindful of its obligations in this regard and has prepared a Procurement Policy in accordance with section 49 of the Local Government Act, 1999. Council formally adopted this policy on 17th March 2014. (Reviewed annually)

(c) Decision Making Structure

Council makes decision that may directly or indirectly affect its community, stakeholders or other interested parties due to servicing of relevant projects, programs, goods and services. The following mechanisms contribute to Council decision making.



COUNCIL



(d) **Equal Opportunity Programme and Human Resource Management**

Council is supportive of, and adheres to, equal opportunity processes.

Training is provided to staff to ensure a more efficient workforce.

Examples of training provided to Administration and Depot staff members include: -

Senior First Aid
Risk Assessments
Evacuation Drills

Environmental Health (Food Safety Awareness)
ChemTraining
WorkZone Traffic Management

(e) **Management Plan for Community Land**

Council's Management Plan for Community Land, prepared by Maloney Field Services, was adopted at the meeting held 5th October 2004 as per the requirement in accordance with the Local Government Act 1999 Section 196. Additions were made on 20th August 2007 and 20th April 2020.

3. **Government Business Enterprises Act (Competition) Act 1996:**

In accordance with Clause 7 Statement 2002 of the above Act, Council is required to review its business activities in order to determine whether Council is involved in any "significant business activities" that should be subject to that Act.

The following activities were identified :

- * Steamtown Heritage Rail Centre
- * Private works

Having identified these activities, it has been established that they are not significant, and therefore cannot be classed as category 1 or 2 under the Government Business Enterprises (Competition) Act, 1996.



**LOCAL NUISANCE AND LITTER CONTROL ACT, 2016 – Section 8**

8 complaints under the Local Nuisance and Litter Control Act were received during 2020/21.
With:

		Number	Nature
i)	Offences under the Act that were expiated	<i>Nil</i>	
ii)	Offences under the Act that were prosecuted	<i>Nil</i>	
iii)	Nuisance abatement notices or litter abatement notices issued	<i>Nil</i>	
iv)	Civil penalties negotiated under Section 34 of the Act	<i>Nil</i>	
v)	Applications by the Council for orders for civil penalties under Section 34 of the Act and the number of orders made by the Court on those applications	<i>Nil</i>	

No other functions were performed under the Act.

Council adopted this Annual Report at the Ordinary meeting held on Monday 17th January 2022.

Resolution : 07/01/22

(Mrs) I R (Ruth) Whittle OAM
Mayor
District Council of Peterborough





2020 - 2021

GENERAL PURPOSE FINANCIAL REPORTS

For the year ended
30 June 2021

DISTRICT
COUNCIL OF
PETERBOROUGH

District Council of Peterborough

General Purpose Financial Reports

for the year ended 30 June 2021

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District Council of Peterborough
Annual Financial Statements
for the year ended 30 June 2021

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 2021 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.



.....
Stephen Rufus
CHIEF EXECUTIVE OFFICER



.....
Irene Ruth Whittle
MAYOR/COUNCILLOR

Date: 17 January 2022

District Council of Peterborough
Statement of Comprehensive Income
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Rates	2	1,983,085	1,954,184
Statutory charges	2	28,490	30,975
User charges	2	336,838	236,782
Grants, subsidies and contributions	2	2,680,023	3,037,787
Investment income	2	23,245	36,591
Reimbursements	2	7,751	31,913
Other income	2	47,402	580,285
Total Income		5,106,833	5,908,517
EXPENSES			
Employee costs	3	1,947,189	1,961,287
Materials, contracts & other expenses	3	1,973,493	2,277,041
Depreciation, amortisation & impairment	3	1,104,055	1,199,545
Finance costs	3	296,592	309,066
Total Expenses		5,321,329	5,746,939
OPERATING SURPLUS / (DEFICIT)		(214,496)	161,578
Asset disposal & fair value adjustments	4	(96,498)	-
Amounts received specifically for new or upgraded assets	2	285,706	984,655
Physical resources received free of charge	2	-	-
Operating result from discontinued operations	20	-	-
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		(25,288)	1,146,233
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Share of other comprehensive income - equity accounted Council businesses		-	-
Impairment (expense) / recoupments offset to asset revaluation reserve		-	-
Net assets transferred - Council restructure			
Transfer to accumulated surplus on sale of revalued infrastructure, property, plant & equipment		-	-
TOTAL COMPREHENSIVE INCOME		(25,288)	1,146,233

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

District Council of Peterborough
Statement of Financial Position
as at 30 June 2021

		2021	2020
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	5	2,085,828	2,770,778
Trade & other receivables	5	447,285	374,138
Inventories	5	12,398	7,204
Total Current Assets		2,545,510	3,152,120
Non-current Assets			
Infrastructure, property, plant & equipment	7	42,419,208	41,030,172
Other non-current assets	6	101,110	1,341,182
Total Non-current Assets		42,520,319	42,371,354
Total Assets		45,065,829	45,523,474
LIABILITIES			
Current Liabilities			
Trade & other payables	8	949,976	946,874
Borrowings	8	268,724	395,909
Provisions	8	490,030	425,013
Total Current Liabilities		1,708,730	1,767,796
Non-current Liabilities			
Borrowings	8	5,633,337	5,902,062
Provisions	8	13,271	117,836
Total Non-current Liabilities		5,646,607	6,019,898
Total Liabilities		7,355,337	7,787,694
NET ASSETS		37,710,492	37,735,780
EQUITY			
Accumulated Surplus		6,149,961	6,175,249
Asset Revaluation Reserves	9	31,560,531	31,560,531
TOTAL EQUITY		37,710,492	37,735,780

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

District Council of Peterborough
Statement of Changes in Equity
for the year ended 30 June 2021

		Acc'd Surplus	Asset Rev'n Reserve	TOTAL EQUITY
2021	Notes	\$	\$	\$
Balance at end of previous reporting period		6,175,249	31,560,531	37,735,780
Net Surplus / (Deficit) for Year		(25,288)	-	(25,288)
Balance at end of period	9	6,149,961	31,560,531	37,710,492

2020	Notes	\$	\$	\$
Balance at end of previous reporting period		5,029,016	31,560,531	36,589,547
Net Surplus / (Deficit) for Year		1,146,233	-	1,146,233
Balance at end of period	9	6,175,249	31,560,531	37,735,780

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

District Council of Peterborough
Statement of Cash Flows
for the year ended 30 June 2021

		2021	2020
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		1,977,090	1,926,480
Fees & other charges		28,490	31,595
User charges		635,017	221,291
Investment receipts		23,773	35,580
Grants utilised for operating purposes		2,913,324	3,037,787
Reimbursements		7,751	31,913
Other revenues		318,686	1,127,472
<i>Payments:</i>			
Employee costs		(2,027,254)	(2,042,852)
Materials, contracts & other expenses		(2,803,265)	(2,211,729)
Finance payments		(298,840)	(422,883)
Net Cash provided by (or used in) Operating Activities		774,772	1,734,654
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		285,706	984,655
Sale of replaced assets		58,182	-
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(847,554)	(755,461)
Expenditure on new/upgraded assets		(560,146)	(2,633,490)
Net Cash provided by (or used in) Investing Activities		(1,063,812)	(2,404,296)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(395,910)	(192,198)
Net Cash provided by (or used in) Financing Activities		(395,910)	(192,198)
Net Increase (Decrease) in cash held		(684,950)	(861,840)
Cash & cash equivalents at beginning of period	10	2,770,778	3,632,618
Cash & cash equivalents at end of period	10	2,085,828	2,770,778

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

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

1.5 Covid-19

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

COVID-19 is not expected to have a significant financial impact on Council operations.

2 The Local Government Reporting Entity

District Council of Peterborough is incorporated under the SA Local Government Act 1999 and has its principal place of business at 108 Main Street Peterborough SA 5422. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

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

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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	
2016-17	\$2,364,251	\$1,560,893	+	\$803,358
2017-18	\$1,681,623	\$1,544,570	+	\$137,053
2018-19	\$1,759,048	\$1,664,055	+	\$94,993
2019-20	\$1,716,120	\$1,665,183	+	\$50,937
2020-21	\$1,509,493	\$1,668,467	-	(\$158,974)

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 13 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

3.2 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

4.1 Cash, Cash Equivalent Assets

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.

4.2 Other Financial Instruments

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. A detailed statement of the accounting policies applied to financial instruments also form part of Note 12.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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.

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

6.2 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 in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

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 shown in Note 7. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.5 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.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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 received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

8 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

9 Provisions

9.1 Employee Benefits

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

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

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.

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 15.

10 Leases

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Council have no leases to report on relating to the year ending 30 June 2021

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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 and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME

	Notes	2021 \$	2020 \$
RATES REVENUES			
<u>General Rates</u>		1,480,204	1,436,011
Less: Discretionary rebates, remissions & write offs		(333,324)	(329,957)
		1,146,880	1,106,054
<u>Other Rates</u> (including service charges)			
Landscape Board levy		33,433	34,289
Waste collection		224,432	220,844
CWMS Service Charge		578,340	572,128
		836,205	827,261
<u>Other Charges</u>			
Penalties for late payment		-	20,869
		1,983,085	1,954,184
STATUTORY CHARGES			
Development Act fees		3,904	4,435
Town planning fees		4,885	4,985
Animal registration fees & fines		14,506	18,612
Other licences, fees, & fines		5,195	2,943
		28,490	30,975
USER CHARGES			
Cemetery/Crematoria Fees		16,640	11,884
Rural Transaction Centre		38,014	4,766
Informer		5,247	4,836
Council House Rent		900	7,800
Dump		13,287	13,738
Swimming Pool Charges		5,968	27,761
Other User Charges		9,737	4,870
Hall & Equipment Hire		-	1,575
Hall & Sporting Facility Hire		9,866	-
Steamtown		235,529	157,942
Other Commercial Activities		1,650	1,610
		336,838	236,782

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

		2021	2020
	Notes	\$	\$
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		23,245	36,425
Banks & other		-	166
		<u>23,245</u>	<u>36,591</u>
REIMBURSEMENTS			
- for private works		6,242	11,267
- other		1,509	20,646
		<u>7,751</u>	<u>31,913</u>
OTHER INCOME			
Sundry		47,402	580,285
		<u>47,402</u>	<u>580,285</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		285,706	984,655
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		1,674,601	1,593,689
Roads to Recovery		75,000	372,181
Drought Communities		810,000	1,001,650
Library & Communications		8,177	7,268
Sundry		112,245	62,999
		<u>2,680,023</u>	<u>3,037,787</u>
		<u>2,965,729</u>	<u>4,022,442</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		885,000	1,876,770
State government		1,795,023	2,145,672
Other		285,706	-
		<u>2,965,729</u>	<u>4,022,442</u>

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE

	Notes	2021 \$	2020 \$
EMPLOYEE COSTS			
Salaries and Wages		1,677,228	1,585,337
Employee leave expense		184,878	51,952
Superannuation - defined contribution plan contributions	15	153,632	137,067
Superannuation - defined benefit plan contributions	15	20,455	37,691
Workers' Compensation Insurance		54,824	149,240
Less: Capitalised and distributed costs		(143,828)	-
Total Operating Employee Costs		1,947,189	1,961,287
Total Number of Employees		24	26
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditing the financial reports		24,476	2,768
Elected members' expenses		83,135	-
Service Contracts		-	82,559
Subtotal - Prescribed Expenses		107,611	85,327
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,720,728	1,085,870
Advertising		18,261	-
Fuel & Lubricants		81,654	77,385
Human resources		91,721	-
Swimming Pool Repairs		31,859	-
Landscape Board Levy		33,741	34,265
Insurance		208,594	226,690
IT licencing & support		61,930	-
Legal expenses		20,987	62,122
Maintenance		129,033	389,092
Telecommunications		31,708	-
Materials		932,287	-
Subscriptions		55,053	39,554
Sundry		438,935	103,504
Waste Collection & Disposal		365,969	85,252
Water		-	87,980
Utilities		151,886	-
Less: Capitalised and distributed costs		(2,508,464)	-
Subtotal - Other Materials, Contracts & Expenses		1,865,882	2,191,714
		1,973,493	2,277,041

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE con't

		2021	2020
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures	7	120,684	114,391
Plant, Machinery & Equipment	7	247,005	256,258
Furniture & Fittings	7	150,891	191,004
Steamtown	7	250	49,918
Infrastructure:			
- Roads - Improvement	7	77,947	77,913
- Roads - Infrastructure	7	215,750	226,724
- Street Furniture	7	356	404
- Storm Drains	7	15,020	15,677
- Reserve - Infrastructure	7	44,795	46,438
- Other Structures	7	17,494	17,494
CWMS	7	213,863	203,324
		<u>1,104,055</u>	<u>1,199,545</u>
FINANCE COSTS			
Interest on Loans		<u>296,592</u>	<u>309,066</u>
		<u>296,592</u>	<u>309,066</u>

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2021	2020
Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	58,182	-
Less: Carrying amount of assets sold	154,680	-
NET GAIN (LOSS) ON DISPOSAL	(96,498)	-

Note 5 - CURRENT ASSETS

	2021	2020
Notes	\$	\$
CASH & EQUIVALENT ASSETS		
Operating Account	210,051	243,099
Deposits at Call	1,839,831	2,527,679
Cash on Hand & Other Bank Accounts	35,946	-
	2,085,828	2,770,778
TRADE & OTHER RECEIVABLES		
Rates - General & Other	277,691	327,484
Prepaid Expenses	55,788	-
Accrued Revenues	483	1,011
Debtors - general	78,330	45,643
Other levels of Government	1,842	-
GST Recoupment	33,151	-
	447,285	374,138
INVENTORIES		
Stores & Materials	12,398	7,204
	12,398	7,204

Note 6 - NON-CURRENT ASSETS

	2021	2020
Notes	\$	\$
OTHER NON-CURRENT ASSETS		
Inventories		
Capital Works-in-Progress	101,110	1,341,182
	101,110	1,341,182

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

		2020				2021			
		\$				\$			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	2	414,124	-	-	414,124	767,924	-	-	767,924
Land	3	353,800	-	-	353,800	-	-	-	-
Buildings & Other Structures	2	7,554,400	-	(1,223,104)	6,331,296	11,509,900	1,189,485	(4,971,579)	7,727,805
Buildings & Other Structures	3	4,049,500	499,595	(3,682,475)	866,620	-	-	-	-
Plant, Machinery & Equipment		-	5,269,248	(3,482,290)	1,786,958	-	4,927,042	(3,710,488)	1,216,554
Furniture & Fittings		-	2,070,538	(1,564,756)	505,782	-	2,073,132	(1,715,647)	357,484
Steamtown		-	1,934,560	(1,932,979)	1,581	-	1,934,560	(1,933,229)	1,331
Infrastructure:									
- Roads - Improvement	3	9,262,034	-	(6,765,353)	2,496,681	9,240,071	293,806	(6,767,535)	2,766,342
- Roads - Infrastructure	3	10,412,053	-	(4,534,468)	5,877,585	10,019,725	399,724	(4,358,398)	6,061,051
- Street Furniture	3	78,915	-	(69,191)	9,724	-	78,913	(69,545)	9,368
- Storm Drains	3	1,721,405	-	(1,532,537)	188,868	1,767,540	-	(1,547,559)	219,982
- Reserve - Infrastructure	3	2,848,000	-	(1,227,366)	1,620,634	3,154,284	624,889	(1,217,340)	2,561,833
- Other Structures	3	706,400	-	(353,494)	352,906	1,042,899	-	(370,987)	671,912
CWMS	3	-	20,426,937	(203,324)	20,223,613	-	20,474,809	(417,187)	20,057,622
Total IPP&E		37,400,631	30,200,878	(26,571,337)	41,030,172	37,502,343	31,996,360	(27,079,494)	42,419,208
Comparatives		37,400,631	11,080,926	(25,371,792)	23,109,765	37,400,631	30,200,878	(26,571,337)	41,030,172

This Note continues on the following pages.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2020 \$	Carrying Amount Movement During Year						2021 \$
	Carrying Amount	Additions		Disposals	Dep'n	Transfers		Carrying Amount
		New / Upgrade	Renewals			In	Out	
Land	414,124	-	-	-	-	353,800	-	767,924
Land	353,800	-	-	-	-	-	(353,800)	-
Buildings & Other Structures	6,331,296	94,989	594,901	(39,317)	(120,684)	866,620	-	7,727,805
Buildings & Other Structures	866,620	-	-	-	-	-	(866,620)	-
Plant, Machinery & Equipment	1,786,958	-	178,826	(55,779)	(247,004)	-	(446,447)	1,216,554
Furniture & Fittings	505,782	-	-	-	(150,891)	2,593	-	357,484
Steamtown	1,581	-	-	-	(250)	-	-	1,331
Infrastructure:								
- Roads - Improvement	2,496,681	-	293,806	(2,898)	(77,947)	56,700	-	2,766,342
- Roads - Infrastructure	5,877,585	-	399,724	(508)	(215,750)	-	-	6,061,051
- Street Furniture	9,724	-	-	-	(356)	-	-	9,368
- Storm Drains	188,868	-	-	-	(15,020)	46,134	-	219,982
- Reserve - Infrastructure	1,620,634	417,284	624,889	(56,179)	(44,795)	-	-	2,561,833
- Other Structures	352,906	-	-	-	(17,494)	336,500	-	671,912
CWMS	20,223,613	47,873	-	-	(213,863)	-	-	20,057,623
Total IPP&E	41,030,172	560,146	2,092,146	(154,681)	(1,104,054)	1,662,347	(1,666,867)	42,419,209
Comparatives	23,109,765	18,776,339	343,613	-	(1,199,545)	2,253,027	(2,253,027)	41,030,172

This note continues on the following pages.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (cont.)

Valuation of Assets

General Valuation Principles

Accounting procedure: 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, fair value is taken to be the current replacement cost.

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

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

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

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

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets: There is no known market for these assets, and they 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.

District Council of Peterborough

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (cont.)

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

Infrastructure	\$5,000
Land	\$2,000
Buildings	\$5,000
Furniture & Equipment	\$2,000
Plant & Equipment	\$2,000
Other	\$2,000

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

Plant, Furniture & Equipment	5 to 10 years
Building & Other Structures	25 to 100 years
Infrastructure	
Sealed Roads – Surface	30 years
Sealed Roads – Structure	100 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 years
Paving & Footpaths, Kerb & Gutter	10 to 60 years
Kerb & Gutter	80 years
Drains	20 to 100 years
Culverts	80 years
Furniture	10 to 50 years
Other	10 to 100 years

Land & Land Improvements

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

Valuations of Land as at 1st July 2018 were at fair value as determined by Richard Gayler of Gayler Professional Engineering.

Additions are recognised at cost.

Buildings & Other Structures

Buildings and other structures were revalued as at 1st July 2018 by Richard Gayler of Gayler Professional Engineering.

Infrastructure

Valuations of infrastructure as at 1st July 2016 were at fair value as determined by Richard Gayler of Gayler Professional Engineering.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 8 - LIABILITIES

		2021		2020	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		222,159		762,077	
Payments received in advance		532,325	-	-	-
Accrued expenses - other		59,918	-	62,165	-
Deposits, Retentions & Bonds		89,227	-	82,116	-
GST Payable		10,197	-	-	-
Other levels of Government		36,150	-	-	-
		<u>949,976</u>	<u>-</u>	<u>946,874</u>	<u>-</u>

BORROWINGS

Loans		268,724	5,633,337	395,909	5,902,062
		<u>268,724</u>	<u>5,633,337</u>	<u>395,909</u>	<u>5,902,062</u>

All interest bearing liabilities are secured over the future revenues of the Council.

PROVISIONS

Employee entitlements (including oncosts)		490,030	13,271	425,013	117,836
		<u>490,030</u>	<u>13,271</u>	<u>425,013</u>	<u>117,836</u>

Movements in Provisions - 2021 year only

(current & non-current)

			<i>Provisions</i>
Opening Balance			542,849
(Less) Payments			<u>39,549</u>
Closing Balance			<u>503,300</u>

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2020	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2021
Notes	\$	\$	\$	\$
Land	590,893	-	-	590,893
Buildings & Other Structures	9,981,581	-	-	9,981,581
Infrastructure	20,170,574	-	-	20,170,574
Furniture & Fittings	731,046	-	-	731,046
Steamtown	86,437	-	-	86,437
TOTAL	31,560,531	-	-	31,560,531
Comparatives	31,560,531	-	-	31,560,531

PURPOSES OF RESERVES

Asset Revaluation Reserve

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).

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	5	2,085,828	2,770,778
Less: Short-term borrowings	8	-	-
Balances per Cash Flow Statement		<u>2,085,828</u>	<u>2,770,778</u>

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

Net Surplus (Deficit)		(25,288)	1,146,233
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,104,055	1,199,545
Net increase (decrease) in unpaid employee benefits		(80,065)	(81,565)
Grants for capital acquisitions treated as Investing Activity		(285,706)	(984,655)
Net (Gain) Loss on Disposals		96,498	-
		<u>809,494</u>	<u>1,279,558</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(73,147)	(17,544)
Net (increase) decrease in inventories		(5,194)	(213)
Net increase (decrease) in trade & other payables		43,618	472,853
Net Cash provided by (or used in) operations		<u>774,771</u>	<u>1,734,654</u>

(c) Financing Arrangements

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

Corporate Credit Cards	5,000	5,000
LGFA Cash Advance Debenture facility	250,000	-

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2021	2020	2021	2020
	2021	2020	2021	2020	2021	2020				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	4,838,356	5,614,976	1,682,516	1,857,859	3,155,840	3,757,117	2,171,686	2,949,626	-	-
Public Order & Safety	-	-	9,134	9,762	(9,134)	(9,762)	-	-	-	-
Health	-	-	3,640	3,891	(3,640)	(3,891)	-	-	-	-
Community Support	42,515	46,484	485,371	518,753	(442,856)	(472,269)	49,558	66,957	-	-
Recreation	31,750	34,714	504,149	538,823	(472,399)	(504,109)	-	-	-	-
Agricultural Services	13,848	15,141	56,272	60,142	(42,424)	(45,001)	-	-	-	-
Regulatory Services	25,582	27,970	144,017	153,922	(118,435)	(125,952)	-	-	-	-
Transport & Communication	-	-	1,039,671	1,111,177	(1,039,671)	(1,111,177)	-	-	-	-
Economic Development	154,782	169,232	474,046	506,649	(319,263)	(337,417)	3,115	4,209	-	-
Other NEC	-	-	5,689	6,080	(5,689)	(6,080)	741,370	1,001,650	-	-
Inter Function	-	-	916,824	979,881	(916,824)	(979,881)	-	-	45,065,829	45,523,474
TOTALS	5,106,833	5,908,517	5,321,329	5,746,939	(214,496)	161,578	2,965,729	4,022,442	45,065,829	45,523,474

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 - COMPONENTS OF FUNCTIONS (cont.)

The activities relating to Council functions are as follows:

Business Undertakings

Abattoirs, Caravan Parks, Electricity Supply, Gravel Pits/Quarries, Development of Land for Resale, Marinas/Boat Havens, Markets/Saleyards, Off-street Car Parks – fee paying, Private Works, Property Portfolio, Sewerage/CWMS, Water Supply – Domestic, Town Bus Service, and Other – please specify.

Community Services

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

Culture

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.

Economic Development

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

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

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

Regulatory Services

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

Transport

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.

Plant Hire & Depot

Unclassified Activities

Council Administration

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.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between .25% and .5% (2020: 1% and 2%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2020: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at fixed rates between 4.15% and 4.9% (2020: 4.15% and 4.9%)</p> <p>Carrying amount: approximates fair value.</p>

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	2,085,828			2,085,828	2,085,828
Receivables	391,497	-	-	391,497	447,285
Total	2,477,324	-	-	2,477,324	2,533,113
<u>Financial Liabilities</u>					
Payables	592,876	-	-	592,876	890,058
Current Borrowings	553,324	-	-	553,324	268,724
Non-Current Borrowings	-	2,213,297	5,728,326	7,941,623	5,633,337
Total	1,146,201	2,213,297	5,728,326	9,087,824	6,792,119

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	2,770,778	-	-	2,770,778	2,770,778
Receivables	374,138	-	-	374,138	374,138
Total	3,144,916	-	-	3,144,916	3,144,916
<u>Financial Liabilities</u>					
Payables	844,193	-	-	844,193	844,193
Current Borrowings	395,909	-	-	395,909	395,909
Lease Liabilities				-	-
Non-Current Borrowings	-	5,902,062	-	5,902,062	5,902,062
Total	1,240,102	5,902,062	-	7,142,164	7,142,164

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates	4.7%	5,902,061	4.7%	6,297,971
		5,902,061		6,297,971

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

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

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - FINANCIAL INDICATORS

	2021	2020	2019
Operating Surplus Ratio			
<u>Operating Surplus</u>	-4.2%	2.7%	(32.5%)
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	94%	79%	85%
Total Operating Income			

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

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These ***Adjusted Ratios*** correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison between years.

<i>Adjusted Operating Surplus Ratio</i>	-3.5%	6.3%	(35.1%)
<i>Adjusted Net Financial Liabilities Ratio</i>	109%	95%	147%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	129%	63%	44%
Net Asset Renewals - IAMP			

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

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 14 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2021	2020
	\$	\$
Income	5,106,833	5,908,517
Expenses	<u>(5,321,329)</u>	<u>(5,746,939)</u>
Operating Surplus / (Deficit)	(214,496)	161,578
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(847,554)	(755,461)
Add back Depreciation, Amortisation and Impairment	1,104,055	1,199,545
Proceeds from Sale of Replaced Assets	<u>58,182</u>	<u>-</u>
	314,683	444,084
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(560,146)	(2,633,490)
Amounts received specifically for New and Upgraded Assets	285,706	984,655
	<u>(274,440)</u>	<u>(1,648,835)</u>
Net Lending / (Borrowing) for Financial Year	(174,253)	(1,043,173)

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 15 – SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). 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 (9.50% in 2019-20; 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 2019-20) 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.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 16 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

1. LAND UNDER ROADS

As reported elsewhere in these 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 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.

At reporting date, Council controlled 2,265 km of road reserves of average width 6 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 a deductible "insurance excess", 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 had notice of nil 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.

District Council of Peterborough
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 17 - RELATED PARTY DISCLOSURES

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, 11 persons were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	423,643	287,376
Termination benefits	89,943	-
TOTAL	513,586	287,376

District Council of Peterborough

Independent Auditor's Report

We have audited the attached financial statements, being a general purpose financial report, of the District Council of Peterborough (Council) for the year ended 30 June 2021.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Opinion section, the financial statements of the Council are properly drawn up:

- a) to present fairly the financial position of the Council as at the 30 June 2021 and the results of its operations for the period then ended, and;
- b) according to Australian Accounting Standards.

Basis for Opinion

For the audit of the Council we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Infrastructure assets have not been revalued since the 1 July 2016. A revaluation needs to be undertaken to confirm the written down replacement cost and the depreciation expense.

As the Community Wastewater Management System (CWMS) was constructed since the previous infrastructure valuation it also will need to be revalued to confirm the written down replacement cost and the depreciation expense.

Other Information – Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the council to meet the requirements of the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members.

Responsibilities of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report in accordance with the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011 and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

Ian G McDonald FCA

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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



Ian G McDonald FCA
Registered Company Auditor 16458

Signed at Grange this 18 January 2022

Independent Assurance Report on the Internal Controls of the District Council of Peterborough

We have audited the compliance of the District Council of Peterborough (Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

Qualified Opinion

In our opinion, except for the possible effects on the Internal Controls of the matter referred to in the Basis for Opinion section the Council has complied, in all material respects, with *Section 125* of the *Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

Basis for Opinion

For the audit of the Council we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

As a result of the implementation of a new computerised accounting system in the 2019/20 financial year there is still a lack of evidence in relation to appropriate reports from the subsidiary ledgers to support the balances in the Statement of Financial Position.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129* of the *Local Government Act 1999* in relation to 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.

Inherent Limitations

Due to the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with *Section 125* of the *Local Government Act 1999* in relation to the Internal Controls specified above, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with *Section 125* of the *Local Government Act 1999* in relation to the Internal Controls specified above are undertaken on a test basis.

The Council's Responsibility for the Internal Controls

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

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable *Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements*, issued by the *Australian Auditing and Assurance Standards Board*, in order to state whether, in all material respects, the Council has complied with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. *ASAE 3100* also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

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



Ian G McDonald FCA
Chartered Accountant
Registered Company Auditor 16458

Signed at Grange, 18 January 2022


www.creativeauditing.com.au

District Council of Peterborough
Annual Financial Statements
for the year ended 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Peterborough for the year ended 30 June 2021, the Council's Auditor, Ian G McDonald FCA, 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*.



Stephen Rufus
CHIEF EXECUTIVE OFFICER



Richard Perkins
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 17 JANUARY 2022

District Council of Peterborough

Annual Financial Statement

For the year ended 30 June 2021

Audit Certificate of Audit Independence

We confirm that, for the audit of the financial statements of the District Council of Peterborough for the year ended 30 June 2021, we have maintained our independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



Ian G McDonald FCA

Date: 8 December 2021



2020/2021 ANNUAL REPORT

The Legatus Group Charter requires that the AGM receive the Legatus Group's Annual Report which may incorporate reports from committees and any representatives reports from other organisations. T

he Legatus Group AGM held on Friday 3 September 2021 adopted the following report.

The Legatus Group Charter clause 6.3 Annual Report

6.3.1 The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.

6.3.2 The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.

6.3.3 The Annual Report must be provided to the Constituent Councils by 30 September each year.

The Legatus Group is a regional subsidiary of:

- Adelaide Plains Council
- Barunga West Council
- Clare & Gilbert Valleys Council
- Copper Coast Council
- District Council of Mount Remarkable
- District Council of Orroroo/Carrieton
- District Council of Peterborough
- Light Regional Council
- Northern Areas Council
- Port Pirie Regional Council
- Regional Council of Goyder
- The Barossa Council
- The Flinders Ranges Council
- Wakefield Regional Council
- Yorke Peninsula Council

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

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

- undertake co-ordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level
- facilitate and co-ordinate activities of local government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of its Constituent Councils
- develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community
- develop further co-operation between its Constituent Councils for the benefit of the communities of the region
- develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities of the region
- undertake projects and activities that benefit the region and its communities
- associate collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.

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

Contact Details: Address: 155 Main North Road CLARE SA 5453 PO Box 419 CLARE SA 5453
Telephone: 0407819000 Email: ceo@legatus.sa.gov.au Website: www.legatus.sa.gov.au

Legatus Group Board of Management: The Board consists of all principal members (Mayors) of the Constituent Councils which for 2020/2021 were:

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of Orreroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien

Northern Areas Council	Mayor Denis Clark - Mayor Ben Browne replaced Mayor Clark from 27 November 2021 Legatus Group meeting.
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM
The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Peter Slattery - Mayor Greg Flint replaced Mayor Slattery from 5 March 2021 Legatus Group Meeting.
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

Office Bearers for 2020/21

Chairman	Mayor Peter Matthey OAM
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid
South Australian Regional Organisation of Councils	Mayor Peter Matthey Mayor Bill O'Brien
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newberry and Associates

The following meetings of the Board of Management were held during the 2020/21 year:

- 3 July 2020 Special Meeting online
- 14 August 2020 Special Meeting online
- 4 September 2020 Annual General Meeting Quorn
- 4 September 2020 Ordinary General Meeting Quorn
- 27 November 2020 Ordinary General Meeting online
- 5 March 2021 Ordinary General Meeting Ardrossan
- 11 June 2021 Ordinary General Meeting Mallala

There were five advisory committees in 2020/2021 and all agendas and minutes from the Board meetings and Committees are published on the Legatus Group Website. All advisory committee minutes were provided in the agendas to the Legatus Group Ordinary General meetings. The Constituent Councils are provided with the Board Agendas, Minutes, Annual Reports, Business Plan and Budgets and Quarterly Financial Reports.

Committee	Members	Meeting Dates
Audit Committee	<ul style="list-style-type: none"> Mayor Kathie Bowman (Chair) Mayor Denis Clark replaced by Mayor Rodney Reid at 3 June 2021 meeting Mr Peter Ackland Mr Colin Byles Mr Ian McDonald 	21 August 2020 13 November 2020 19 February 2021 3 June 2021
Management Group (Council CEOs)	<ul style="list-style-type: none"> Mr Colin Byles (Northern Areas) (Chair) Mr James Miller (Adelaide Plains) Mr Martin McCarthy (Barossa) Ms Maree Wauchope (Barunga West) Dr Helen Macdonald (Clare & Gilbert Valleys) Mr Russell Peate (Copper Coast) Mr Eric Brown (Flinders Ranges) Mr David Stevenson (Goyder) Mr Brian Carr (Light) Mr Sam Johnson (Mt Remarkable) Mr Dylan Strong (Orroroo/Carrieton) Mr Peter McGuinness (Peterborough) replaced by Mr Stephen Rufus Mr Peter Ackland (Pirie Regional) Mr Andrew MacDonald (Wakefield) Mr Andrew Cameron (Yorke Peninsula) 	14 August 2020 17 December 2020 12 February 2021 14 May 2021
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> Dr Helen Macdonald Chair (CEO Clare & Gilbert Valleys Council) Lee Wallis (Goyder) Steve Kaesler (Barossa) Tom Jones (Adelaide Plains) Mike Wilde (Department of Planning, Transport and Infrastructure) Kelly-Anne Saffin (CEO RDA YMN) Dylan Strong (CEO Orroroo Carrieton) Michael McCauley (Yorke Peninsula) Stuart Roberts (Wakefield) Mike Burger (Flinders Ranges) 	7 August 2020 18 November 2020 12 February 2021 14 May 2021
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> Andrew MacDonald Chair (CEO Wakefield) Gary Easthope (Clare and Gilbert Valleys) Adam Broadbent (Light) Matthew McRae (Copper Coast) Riaz Uddin (Goyder) Hayden Battle (Wakefield) 	12 August 2020 10 November 2020 11 February 2021 17 May 2021
Visitor Information Services	<ul style="list-style-type: none"> Stephen Rufus Chair (CEO Peterborough) from 19 Feb 2021 Paula Jones (Clare Valley Wine Food and Tourism Centre) till 19 Feb 2021 Glen Christie (Port Pirie) Anne Hammond (Yorke Peninsula) Lynn Spurling (Copper Coast) Jo Seabrook (The Barossa) Liz Healy (Light Regional) Shirley Dearlove (Peterborough Council) Jeremy Carn (RDA Far North) 	14 August 2020 6 November 2020 19 February 2021 4 June 2021

Chairman's Report

It has been my pleasure to serve as Chairman in 2020/21 and I take this opportunity to report on some highlights of the past year.

We saw the continued disruption and impacts of COVID-19 including the extended need for some meetings to be held on-line. Member councils should be recognised for the support to their communities and I note that the Wakefield Regional Council was awarded the 'Excellence in Local Economic Development' Award for its COVID support program.

The Legatus Group provides a pivotal role to member councils in advocating on both regional and state-wide issues. This has included the continued advocacy on rating equity associated with major energy producers, community wastewater management schemes, regional roads funding and coastal management. I find it extremely frustrating that we have been unable to achieve a satisfactory outcome at this point in time in relation to rating equity.

We provided a leadership role for the South Australian Regional Organisation of Councils (SAROC) via the Waste Management Infrastructure for South Australian Regional Local Government report and the SA Regional Waste Pathways Forum.

Support has been provided to member councils via advocacy through the LGA on the new Planning and Design Code and the Local Government Reform Bill.

The Legatus Group provided support at a state level with the Department of Innovation and Skills re the Creative Industries and to both Mainstreet SA and Parks and Leisure Australia SA/NT to hold their conferences in our region.

At a more regional level the report on reconciliation and work on cultural awareness has been of great support to member councils. The commitment by the Legatus Group on issues such as wellbeing and volunteering have seen several projects and reports progress as we continue to advocate for increased inclusiveness, mental health and aligned services. Our advocacy included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.

The Legatus Group acknowledged the Australian Governments rollout of the Drought Communities Funding. This included assisting with securing a South Australia Drought Resilience Adoption and Innovation Hub which was led by the University of Adelaide. The Legatus Group is a Local Government project partner and it is pleasing to see that its head office will be established in the region along with one of the nodes.

Works have commenced on several National and State Highways with long overdue work in our region after years of lobbying. The Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan. There was a robust assessment of this year's Special Local Roads Program funding applications. The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

The Legatus Group are seeking to increase the level of productivity, safety and community connectivity through increased funding for local significant roads. This requires fairer funding models to address the regions local roads infrastructure deficiencies and the release this year of our video seeking increased support was part of the broader Local Govt Association approaches to the

Australian Government. The initial work undertaken on the socio-economic impacts Road Deficiency Report will be expanded in the coming year to assist with developing the required data for continued advocacy.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board. This year's Yorke Mid North Forum Water for our Future was a success.

The region has been proactive in supporting the challenges of our changing environment through the management of the Sector Agreement for the Climate Change Adaptation Plan. This included the development of the new Northern and Yorke Climate Change Sector Agreement which now includes the Barossa, Light and Adelaide Plains Councils. The concept plans for a Sustainability Hub were completed through our regional partnership approach.

The Legatus Group managed the Northern and Yorke Coastal Management Action Plan stage 1 implementation on behalf of the Northern and Yorke Landscape Board which resulted in several projects being undertaken across the Yorke Peninsula. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

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

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups.

The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity of the CEO and the staff's efforts to support other regional councils through their roles and specifically to the CEO who Chaired the Regional LGA Executive Officers Forum. These collaborations included several forums and workshops which have assisted not only the Legatus Group members but also SAROC, and their input is commended.

The collaboration and establishment of MoUs and partnerships with universities has been strengthened during the past year and provided valuable reports through research and partnerships.

This has allowed 11 cost effective research projects in areas such as tourism (mixed reality and accessibility), asset management (pump monitoring), waste (cost model, use of organic waste, supply chain for circular economy), wastewater (design criteria) and reconciliation. These are providing appropriate identification for advocacy and decision making in areas that are of significance to local government, stakeholders and community.

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies.

There has been valuable feedback gained from the Legatus Group Management Group meetings and information sharing opportunities by and for the CEO group.

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2022, staging of a successful SA conference and assisting with a reform paper now being developed by the LGA CWMS Committee. Their continued work on issues around training associated with compliance is gaining traction.

The Legatus Group Visitor Information Services Advisory Committee have provided a great support especially around the reopening of tourism in our region. Their workshop on story telling was well attended and they have provided direct input to two projects being progressed through the Yorke Peninsula Councils with regards accessible tourism and the Remarkable South Flinders Ranges Councils Tourism Alliance.

It was noticeable that there was a reduced attendance by the six State Government Members of Parliament, and our Federal Member although the Hon Geoff Brock is an exception and is a regular attendee. I note that we have continued to provide the opportunity for dialogue to all MPs.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien (and in his role on SAROC) and Rodney Reid for your roles as Deputy Chairs.

Feedback tells me that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government are well received. The organisations positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues. These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the of the goals and directions of the board.

I would like to acknowledge all the Board members and those who have committed time to the Advisory Committees. Your valuable service to the communities and the region continues to provide much needed leadership into the future.

Mayor Peter Matthey OAM

Chairman Legatus Group

CEO Report

Firstly, I would like to acknowledge the support provided to me by the Chair and Deputy Chairs, Board, CEOs, Committees, Regional Partners and the Legatus Group staff in making the past year extremely productive and enjoyable.

This year provided consolidation for the positioning of the Legatus Group and the opportunity to expand and support state-wide, regional and subregional programs and research. This was made possible by reducing the reserves of which \$493,077 from the LGA Regional Capacity Building Allocations was required to be acquitted by 30 June 2021.

We were successful with grant applications and contracts to provide services which have been acquitted or reported on accordingly. There was \$333,151 generated from this income stream plus reimbursements and other income of \$105,679. As such 70% of the Legatus Group's income came from outside its membership fees.

This has helped to place the Legatus Group in a solid financial position which is reflected in the 2021 – 2022 business plan and budget whilst consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants.

Of special mention during the past year is the partnerships developed with several universities through formal MoU's, collaborative agreements and the use of the APR.Intern program. This not only made the research reports extremely cost effective but provided greater links between universities and local government.

This year saw my attendance and deliver of agendas, minutes and reports to nearly 40 Legatus Group Board / Committee, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of several regional forums, workshops and webinars. There was considerable time spent with the development and management of reference groups for nearly all projects.

Due to the employment of 3 extra Project Officers, there was increased HR requirements whilst their employment allowed an increase in strategic development which included my time with the review of the Legatus Group Strategic Plan.

Other administration responsibilities included for part of the year as Chair of the Regional LGA Executive Officers, Secretariat to the Murray Darling Association Region 8 and a member of LGA Functional Support Groups associated with COVID-19 reference groups.

Plus, I am a member of the Yorke Mid North Alliance and the Northern and Yorke Landscape Board Aboriginal Engagement Committee. My time was also provided to the Local Government Information Technology SA Awards, Volunteering Strategy for SA and the SA Creative Industries Think Tank.

There was an increased level of conference, forums, workshops and webinars which included (1) Sustainable Regions through Parks, Recreation, Sport and the Environment (2) Legatus Group CWMS Risk Assessment Workshops (3) Heavy Vehicle Access (4) Coastal Management Strategic Planning (5) SA/NT Parks and Leisure Regional Conference (6) SA CWMS Conference (7) YMN Alliance Forum (8) Legatus Group Visitor Information Services Forum (9) SA Regional Creative Industries Conference (10) Regional Women's Networking Event (11) Legatus Group Roads Forum (12) Cultural Awareness Training and (13) SAROC Regional Waste Pathways Forum. These provided valuable opportunities for increased knowledge for both Elected Members and Operational Staff for member councils.

There was the commencement of projects associated with water and waste via:

1. Sub-regional projects for Smart Irrigation and Storm Water Harvesting which focus on urban areas. This has shown strong interest in the role Local Government can have with regional partners and the inaugural SA Drought Innovation and Adoption Hub of which the Legatus Group is a member.
2. The Legatus Group were commissioned by the SA Regional Organisation of Councils (SAROC) and secured funding from Green Industries SA to progress regional waste management for Local Government.

The Community Wastewater Management Schemes work continued to provide valuable support across regional SA. This including a series of workshops and a discussion paper which assisted the LGA CWMS Committee in looking to develop a reform paper. The LGA have again advised of the value of this work by supporting an extension of funding until June 2022.

A focus on Community Development via the Brighter Futures and Volunteering had mixed results with the Brighter Futures program which was intended for roll-out in the Flinders Ranges Council and District Council of Orroroo Carrieton unable to proceed due to COVID-19 and Council staffing constraints resulting from the rollout of Drought Communities Fund projects. Discussions have been

held to revamp this project. The Youth Volunteering project resulted in a series of videos produced that feature reasons why youth are volunteering and some training was provided to young people around wellbeing.

The Wellbeing Gap Analysis report associated with the 7 Northern Councils was just about completed and will provide a valuable document for the future lobbying efforts. Support was provided for the extension of the 2 Family and Business Support Mentors mentioned in the report.

The formation this year of the Remarkable South Flinders Ranges Councils Tourism Alliance and the Yorke Peninsula Tourism Accessibility Working Group and the management of the Northern and Yorke Coastal Management Action Plan are three examples of where the Legatus Group can provide a management role.

The following is a list of 2020/2021 Legatus Group reports which are being used to further progress actions and they can now be found on the Legatus Group Website:

1. Creative Industries in the Legatus Group Region. The research project was completed and a series of projects are now being progressed.
2. Tourism and the use of Mixed Reality. This report was a collaboration between the Legatus Group and Flinders University and looks at the options for Augmented and Virtual Reality Storytelling for the region.
3. Inclusive and Accessible Tourism Experiences Yorke Peninsula. This report provides a critical analysis of the literature and identifies Opportunities and Gaps in the Yorke Peninsula as a destination of choice for people with a disability.
4. Reconciliation Action Planning Northern and Yorke Region. Following input from the reference group and a cultural review the report by the Adelaide University was completed in October 2020.
5. Waste Management Infrastructure for South Australian Regional Local Government & Regional SA Waste and Resource Recovery Background Report by Rawtec. These 2 reports will assist with future actions regarding Waste Management for Regional Local Governments in SA and for the development of the Legatus Group Waste Management Action Plan.
6. Making and Using Organic Compost report. This builds on a previous study of biosolids and septage waste within Legatus Group councils which found that there was insufficient volume of this material to establish a composting plant.
7. Evaluation of expansion options for existing CWMS in SA. This report was instigated due to many CWMS having reached or are approaching their treatment capacity due to population growth, climate change impact and growing demand for recycled water.
8. Socio-Economic Impacts of Road Deficiency Report. This report assesses (qualitatively and quantitatively, where possible) the economic, social and environmental impacts/ costs from not being able to upgrade major roads to a fit for purpose standard due to insufficient funding. This can be used to support advocacy efforts of the Legatus Group and its member Councils for securing required funding.
9. PROJECT 155 Mid North Sustainability Hub Concept Plan. This involved the development of a concept plan and was the next stage of progress towards a Regional Sustainability Hub.

10. Future Drought Fund report. This looked at the opportunities for the Northern and Yorke Region.

There was also a series of webinars undertaken which have been recorded and produced and they can be found on the Legatus Group website.

Greater use of social media was undertaken with the use of a Legatus Group Facebook and LinkedIn pages. These included the release of videos re Youth Volunteering, Roads Equity and Youth into Music and a SA Regional Creative Industries Showreel.

Observation: This year has seen an increase in sub-regional support via an increasing number of collaborations occurring between councils that have been supported by the Legatus Group. Support to councils has been a focus and it was pleasing to see the value of having some extra resources (people and cash) being utilised during this year. The continued collaborations with the Northern and Yorke Landscape Board and RDA Yorke Mid North add value to all 3 organisations and this year has seen increased involvement with RDA Barossa Light Gawler Adelaide Plains.

During the year there was a review of the Legatus Group Strategic Plan and an external review of my performance. There were several synergies between both including the need to have a greater strategic focus with clearer and more relevant goals and objectives. Support was identified for bringing forward potential projects and responsiveness to member Council proposals with the promotion of subregional and focus groups as good examples of joint shared initiatives.

I would like to sincerely thank the support I received from Paul Chapman, Bridget Johns, Moira Coffey, Sarah Cheesmur and Sean Cheriton. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

The Legatus Group Audit and Risk Committee summary of activities undertaken, and recommendations made during 2020-2021. The committee met on 4 occasions with the following attendance.

Date	No of Members Attending
21 August 2020	5
13 November 2020	5
19 February 2021	4
3 June 2021	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	4

Mayor Denis Clark till 19 February 2021	3
Mayor Rodney Reid from 3 June 2021	1
Peter Ackland	3
Colin Byles	3
Ian McDonald	4

The following table sets out the principal issues addressed by the Committee for 2020-2021 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 19/20 financial year.
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of work plan, internal controls	<ol style="list-style-type: none"> 1. Work planned maintained and adoption of recommendations by Auditor for increased internal controls – recommended for the Legatus Group consider adopting: <ol style="list-style-type: none"> a. Budget Framework Policy b. Code of Conduct for Employees Draft policies developed. 2. Recommended an external review of CEOs performance which was undertaken. 3. Recommended that Legatus Group Audit and Risk Management Committee be provided access via the read only format to the financial transaction reports of the Legatus Group. Approved by the board. 4. Assisted with and provided recommendations re the provision of Financial Management Services.
Charter	Recommended the Legatus Group adopt the variation to item 5.1 of the Legatus Group Charter as set out in item 3.2 of the Legatus Group Audit and Risk Management Committee meeting held on 22 May 2020 and they authorise the Legatus Group CEO to comply with the Local Government Act requirements to secure the variation to the charter. Completed.

Business, Budget and Strategic Plan	<ol style="list-style-type: none"> 1. Noted the development of the 2020-2021 business plan and budget. 2. Recommended the review of the Legatus Group Strategic Plan and provided input to the review.
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee

CENTRAL LOCAL GOVERNMENT
REGION of SA
trading as



Annual Financial
Statements

For the financial year

1 July 2020 – 30 June 2021

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2021

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LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Group's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Group's accounting and other records.

.....
Simon Francis MILLCOCK
CHIEF EXECUTIVE OFFICER

.....
Mayor Samuel Peter MATTEY
PRESIDENT

Date:

LEGATUS GROUP

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Grants, subsidies and contributions	2	333,151	485,336
Investment income	2	8,188	10,845
Reimbursements	2	75,400	37,787
Other income	2	192,804	193,397
Total Income		<u>609,543</u>	<u>727,366</u>
EXPENSES			
Employee costs	3	352,082	221,194
Materials, contracts & other expenses	3	555,477	273,479
Depreciation, amortisation & impairment	3	5,489	5,695
Total Expenses		<u>913,048</u>	<u>500,368</u>
OPERATING SURPLUS / (DEFICIT)		(303,505)	226,998
Asset disposal & fair value adjustments	4	-	(3,690)
NET SURPLUS / (DEFICIT)		(303,505)	223,308
transferred to Equity Statement			
TOTAL COMPREHENSIVE INCOME		<u>(303,505)</u>	<u>223,308</u>

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

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION as at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	929,918	1,258,006
Trade & other receivables	5	39,970	93,845
Total Current Assets		969,888	1,351,851
Non-current Assets			
Infrastructure, property, plant & equipment	6	19,361	24,850
Total Non-current Assets		19,361	24,850
Total Assets		989,249	1,376,701
LIABILITIES			
Current Liabilities			
Trade & other payables	7	37,162	135,189
Provisions	7	19,350	10,314
Total Current Liabilities		56,512	145,503
Non-current Liabilities			
Provisions	7	12,113	7,069
Total Non-current Liabilities		12,113	7,069
Total Liabilities		68,625	152,572
NET ASSETS		920,624	1,224,129
EQUITY			
Accumulated Surplus		650,854	704,359
Other Reserves	8	269,770	519,770
TOTAL EQUITY		920,624	1,224,129

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

LEGATUS GROUP

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2021

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2021	Notes	\$	\$	\$
Balance at end of previous reporting period		704,359	519,770	1,224,129
Net Surplus / (Deficit) for Year		(303,505)	-	(303,505)
Other Comprehensive Income				
Transfers between reserves	8	250,000	(250,000)	-
Balance at end of period		650,854	269,770	920,624
2020				
Balance at end of previous reporting period		166,358	834,463	1,000,821
Net Surplus / (Deficit) for Year		223,308	-	223,308
Other Comprehensive Income				
Transfers between reserves	8	314,693	(314,693)	-
Balance at end of period		704,359	519,770	1,224,129

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

LEGATUS GROUP

STATEMENT OF CASH FLOWS

for the year ended 30 June 2021

		2021	2020
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES	Notes		
<u>Receipts</u>			
Investment receipts		8,401	11,352
Grants utilised for operating purposes		292,151	561,336
Reimbursements		54,700	37,787
Other revenues		176,855	193,398
<u>Payments</u>			
Employee costs		(336,239)	(210,531)
Materials, contracts & other expenses		(523,956)	(284,365)
Net Cash provided by (or used in) Operating Activities	9	(328,089)	308,977
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	5,909
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	(28,967)
Net Cash provided by (or used in) Investing Activities		-	(23,058)
 CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>		-	-
<u>Payments</u>		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(328,089)	285,919
Cash & cash equivalents at beginning of period	9	<u>1,258,006</u>	<u>972,087</u>
Cash & cash equivalents at end of period	9	<u>929,918</u>	<u>1,258,006</u>

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

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

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

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

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

1.3 Income recognition

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

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash, Cash Equivalents and other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 11.

1.5 Property, Plant & Equipment

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

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

Office Furniture & Equipment	\$5,000
Motor Vehicles, Other Plant & Equipment	\$5,000

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

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

Office Furniture & Equipment	5 to 10 years
Motor Vehicles, Other Plant & Equipment	3 to 5 years

1.6 Payables

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

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

1.7 Employee Benefits

Salaries, Wages & Compensated Absences

The Group has two employees as at the 30th June 2021, a Chief Executive Officer and a Project Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1.8 Superannuation

The Group contributes the statutory 9.5% SGC superannuation to the nominated superannuation funds for the Chief Executive Officer and Project Officer.

1.9 GST Implications

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

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

1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 *Leases*. The Group is only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease is recognised as an operating expense on a straight-line basis over the term of the lease.

1.11 New Accounting Standards

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

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2021 reporting period and have not been used in preparing these reports.

AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business

AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

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

AASB 17 Insurance Contracts

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

1.12 Economic Dependencies

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

1.13 Disclaimer

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 2 - INCOME

	2021 \$	2020 \$
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	8,185	10,807
Banks	3	39
	<u>8,188</u>	<u>10,845</u>
REIMBURSEMENTS		
- for Internships	75,400	37,787
	<u>75,400</u>	<u>37,787</u>
OTHER INCOME		
Council Contributions	177,525	177,025
Conference Registrations & Sponsorship	15,279	-
Sundry	-	16,372
	<u>192,804</u>	<u>193,397</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Waste Management	60,000	-
CWMS	61,000	-
Coastal Management	140,000	-
Research & Development	26,000	-
Sundry	46,151	485,336
	<u>333,151</u>	<u>485,336</u>
Sources of grants		
Commonwealth government	-	17,000
State government	174,000	70,500
LGA	159,151	397,836
	<u>333,151</u>	<u>485,336</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 3 - EXPENSES

	2021 \$	2020 \$
EMPLOYEE COSTS		
Salaries and Wages	281,829	172,422
Employee leave expense	33,226	21,759
Superannuation	28,510	17,828
Workers' Compensation Insurance	2,012	2,087
Professional Development	400	400
FBT	6,106	6,699
Total Operating Employee Costs	352,082	221,194
 Total Number of Employees	 1.4	 1.5
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,238	2,100
Subtotal - Prescribed Expenses	2,238	2,100
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	461,067	210,349
Unleaded Fuel	3,053	3,003
Other Motor Vehicle Costs	2,754	362
Members Allowances & Support	5,500	5,500
Meetings & Conferences	23,692	14,517
Insurance	7,980	7,934
Rental - Premises	9,442	10,126
Advertising	3,905	28
Accommodation	3,587	1,022
Airfares, Taxi Fares & Parking	2,790	338
Travel - Reimbursement	2,086	834
Catering & Meals	17,142	3,293
Telephone & Internet	5,797	3,432
Postage/Stationery/IT	594	3,792
Sundry	3,849	6,849
Subtotal - Other Materials, Contracts & Expenses	553,239	271,379
	555,477	273,479
 DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	5,489	5,695
	5,489	5,695

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2021 \$	2020 \$
PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	5,909
Less: Carrying amount of assets sold	-	9,599
Gain (Loss) on disposal	<u>-</u>	<u>(3,690)</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 <u>-</u>	 <u>(3,690)</u>

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS		
Cash at Bank	91,271	77,756
Deposits at Call	838,647	1,180,250
	<u>929,918</u>	<u>1,258,006</u>
 TRADE & OTHER RECEIVABLES		
Accrued Revenues	224	436
Debtors - General	39,270	93,409
GST / FBT Recoupment	476	-
	<u>39,970</u>	<u>93,845</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 6 - PLANT & EQUIPMENT

	Fair Value Level	2020 \$				2021 \$			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles		-	28,967	(4,117)	24,850	-	28,967	(9,606)	19,361
Computers & Software		-	3,948	(3,948)	-	-	3,948	(3,948)	-
TOTAL PLANT & EQUIPMENT		-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361
<i>Comparatives</i>		-	37,301	(26,124)	11,177	-	32,915	(8,065)	24,850

	2020	CARRYING AMOUNT MOVEMENTS DURING YEAR								2021
	\$	\$								\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out		
Motor Vehicles	24,850	-	-	-	(5,489)	-	-	-	-	19,361
Computers & Software	-	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	24,850	-	-	-	(5,489)	-	-	-	-	19,361
Comparatives	11,177	-	28,967	(9,599)	(5,695)	-	-	-	-	24,850

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 7 - LIABILITIES

	2021		2020	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	32,740	-	2,143	-
Payments received in advance	-	-	110,500	-
Accrued expenses - employee entitlements	2,160	-	5,890	-
Accrued expenses - other	1,759	-	-	-
GST & PAYG	503	-	16,656	-
	<u>37,162</u>	<u>-</u>	<u>135,189</u>	<u>-</u>
PROVISIONS				
Employee entitlements - Annual Leave	19,350	-	10,314	-
Employee entitlements - Long Service Leave	-	12,113	-	7,069
	<u>19,350</u>	<u>12,113</u>	<u>10,314</u>	<u>7,069</u>

Note 8 - RESERVES

OTHER RESERVES	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
General Reserve	269,770	-	-	269,770
Rubble Royalties Projects	250,000	-	(250,000)	-
TOTAL OTHER RESERVES	<u>519,770</u>	<u>-</u>	<u>(250,000)</u>	<u>269,770</u>
Comparatives	<u>834,463</u>	<u>1,094,247</u>	<u>(1,408,940)</u>	<u>519,770</u>

PURPOSES OF RESERVES

(Other Reserves)

Rubble Royalties / Projects Reserve

This reserve was established from the Region's rubble royalty payments, with a percentage returned for allocation towards projects that provide a benefit to Member Councils. During 2019-2020 the Board decided that it would utilise the remaining funds in this reserve and undertake a range of additional projects during the 2020-2021 financial year to benefit member Councils.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 9 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	5	929,918	1,258,006
Balances per Cash Flow Statement		929,918	1,258,006

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

Net Surplus (Deficit)	(303,505)	223,308
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,489	5,695
Net increase (decrease) in unpaid employee benefits	14,080	10,663
Net (Gain) Loss on Disposals	-	3,690
	(283,936)	243,356
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	53,875	(33,993)
Net increase (decrease) in trade & other payables	(98,028)	(10,886)
Net increase (decrease) in other liabilities	-	110,500
Net Cash provided by (or used in) operations	(328,089)	308,977

(c) Non-Cash Financing and Investing Activities

(d) Financing Arrangements

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

Corporate Credit Cards	1,000	1,000
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Note 10 - FUNCTIONS

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

- 1 Corporate Function
- 2 P022 - Roads & Transport
- 3 P024 - Climate Change Co-Ordinator
- 4 P028 - Regional Capacity Building
- 5 P029 - LGA R&D Projects
- 6 P032 - Sustainability Hub
- 7 P034 - N&Y Coastal Management Action Plan
- 8 P037 - Creative Industries Project
- 9 P038 - Regional Waste Strategy
- 10 P039 - Community Collaborator
- 11 P040 - Disability Inclusion Action Plan
- 12 P041 - SFRCA Tourism Project
- 13 P042 - Drought Wellbeing Project
- 14 P043 - Stormwater Harvesting Trial
- 15 P044 - IT Data Gathering & Digital Research
- 16 P045- Aboriginal Engagement Committee

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

LEGATUS GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2021

Note 11 - FINANCIAL INSTRUMENTS

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 0.30% as at 30 June 2021</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Trade & other debtors	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
Total	969,888	-	-	969,888	969,888
Financial Liabilities					
Payables	35,002	-	-	35,002	35,002
Total	35,002	-	-	35,002	35,002

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	1,258,006	-	-	1,258,006	1,258,006
Receivables	93,845	-	-	93,845	93,845
Total	1,351,851	-	-	1,351,851	1,351,851
Financial Liabilities					
Payables	129,299	-	-	129,299	129,299
Total	129,299	-	-	129,299	129,299

Net Fair Value

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

Risk Exposures

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

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

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

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 12 - FINANCIAL INDICATORS

	2021	2020	2019
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

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

Operating Surplus Ratio

<u>Operating Surplus</u>	(49.8%)	31.2%	24.5%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(148%)	(165%)	(135%)
Total Operating Income			

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

Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	305%	0%
Depreciation Expenditure			

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 13 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Group prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2021 \$	2020 \$
Income	609,543	727,366
Expenses	<u>(913,048)</u>	<u>(500,368)</u>
Operating Surplus / (Deficit)	(303,505)	226,998
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	(28,967)
Add back Depreciation, Amortisation and Impairment	5,489	5,695
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>5,909</u>
	5,489	(17,363)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	-	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	<u>-</u>	<u>-</u>
	-	-
Net Lending / (Borrowing) for Financial Year	<u>(298,016)</u>	<u>209,635</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 2 persons were paid the following total compensation:

	2021 \$	2020 \$
Salaries, allowances & other short term benefits *	154,050	159,975
Member Allowance	5,500	5,500
Post-employment benefits *	14,635	15,198
FBT	6,106	6,699
TOTAL	180,291	187,372

* comparatives for 2020 adjusted to include only CEO and not all employees

The Group received the following amounts in total:

	2021 \$	2020 \$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year.	Received 2020 \$	Outstanding 2020 \$
The Barossa Council	12,249	-
Barunga West Council	13,749	-
Clare and Gilbert Valleys Council	12,249	-
Copper Coast Council	13,749	-
The Flinders Ranges Council	12,249	-
Regional Council of Goyder	12,249	-
Light Regional Council	12,249	-
Adelaide Plains Council	12,249	-
District Council of Mount Remarkable	14,449	-
Northern Areas Council	14,449	-
District Council of Orroroo / Carrieton	12,249	-
District Council of Peterborough	12,249	-
Port Pirie Regional Council	14,449	-
Wakefield Regional Council	12,249	-
Yorke Peninsula Council	12,249	-
TOTAL	193,335	-

Description of Services provided to all Related Parties above:

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

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 15 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2021.

Note 16 - EVENTS OCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

HEAD OFFICE

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Dean Newbery
ABN: 30 164 612 890

INDEPENDENT AUDITOR'S REPORT

To the members of the Legatus Group Authority Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a general purpose financial report, of the Legatus Group (the Authority), which comprises the Statement of Financial Position as at 30 June 2021, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Certification of Financial Statements.

In our opinion, the accompanying financial report of the Authority is in accordance with the requirements of the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards (including Australian Accounting Interpretations), including;

- (i) giving a true and fair view of the Authority's financial position as at 30 June 2021 and of its performance for the year then ended; and
- (ii) that the financial records kept by the Authority are such as to enable financial statements to be prepared in accordance with 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 Authority 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* (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.

Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the need of the directors. The Board of Management's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

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

The Board of Management of the Authority is responsible for overseeing the 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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management'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 Authority'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 Authority 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

Jim Keogh
Partner

Signed on the day of 2021,
at 214 Melbourne Street, North Adelaide

LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Legatus Group for the year ended 30 June 2021, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

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CHIEF EXECUTIVE OFFICER
The Barossa Council

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CHIEF EXECUTIVE OFFICER
Barunga West Council

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CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council

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CHIEF EXECUTIVE OFFICER
Copper Coast Council

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CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council

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CHIEF EXECUTIVE OFFICER
Regional Council of Goyder

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CHIEF EXECUTIVE OFFICER
Light Regional Council

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CHIEF EXECUTIVE OFFICER
Adelaide Plains Council

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CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable

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CHIEF EXECUTIVE OFFICER
Northern Areas Council

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CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council

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CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carrieton

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CHIEF EXECUTIVE OFFICER
York Peninsula Council

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CHIEF EXECUTIVE OFFICER
District Council of Peterborough

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CHIEF EXECUTIVE OFFICER
Wakefield Regional Council

.....
CHAIRMAN
Legatus Group
Board of Management

Date:

LEGATUS GROUP
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2021

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of the Legatus Group for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

Jim Keough

Partner

Dean Newbery & Partners

Dated this day of 2021



FLINDERS REGIONAL ASSESSMENT PANEL

ANNUAL REPORT 2020-2021

The Terms of Reference for the Flinders Regional Assessment Panel ("the Panel") requires that the Panel, through the Public Officer, to report in writing to the Constituent Councils on an annual basis, detailing:

- The level of attendance of Panel Members at Panel Meetings;
- The Panel's activity and performance in making decisions; and
- Comment on or an analysis of policy or process that are relevant to the Panel's assessment functions and suggesting improvements.

During the course of the 2020-2021 Financial Year, there were nil (0) applications referred to the Panel, and the Panel did not meet on any occasion.

As required, the following tables summarise the level of attendance of Panel Members at meetings and the activity and performance of the Panel in decision making.

Panel Member Attendance				
Member	Meetings Eligible to Attend	Present	Apology	Absent without Apology
Ms Shanti Ditter	0	0	0	0
Mr John Brak	0	0	0	0
Mr David Hutchison	0	0	0	0
Cr Ralph Goehring (DCOC)	0	0	0	0
Cr Grant Chapman (DCOC Proxy)				

Panel Activity						
Constituent Council	App's Referred to Panel	Approved	Refused	Appealed	Withdrawn by Applicant	Deferred
The Flinders Ranges Council	0	0	0	0	0	0
District Council of Mount Remarkable	0	0	0	0	0	0
District Council of Orroroo Carrieton	0	0	0	0	0	0
District Council of Peterborough	0	0	0	0	0	0
Totals	0	0	0	0	0	0

Dylan Strong
Public Officer