



The Barossa Council



2020-21

ANNUAL REPORT

CONTENTS

Our Council Area	p 6
Our Celebrations	p 8
Our Community Engagement	p 9
The Big Project	p 10
Natural Environment and Built Heritage	p 12
Community and Culture	p 16
Infrastructure	p 18
Health and Wellbeing	p 20
Business and Employment	p 24
How We Work - Good Governance	p 26
Our Elected Members	p 28
Our Decision Making	p 30
Strategic and Business Planning	p 35
Open Government and Transparency Initiatives	p 46
Human Resource Management	p 50

Appendix One - Freedom of Information and Legal Disclosures

Appendix Two - Financial Statements and Subsidiary Annual Reports

ACKNOWLEDGEMENT OF COUNTRY

The Barossa Council acknowledges the traditional lands of the Ngadjuri, Peramangk and Kaurna people and we respect their spiritual relations with Country.

The Barossa Council

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On behalf of Council I'm proud to present the 2020-21 Annual Report, a snapshot of our performance and achievements over the past year.

Following on from a challenging 2019-20, we forged ahead with our COVID-19 Recovery Plan, despite the ongoing effects of the pandemic, assisting 35 local small businesses and 19 community groups through financial support to boost the road to economic recovery. We also worked with our partners in Regional Development Australia, Barossa Grape and Wine Association (BGWA) and Tourism Barossa through funding assistance with various projects including:

- Increased support for the Business 2 Business Program of Regional Development Australia for businesses based within The Barossa Council area
- Funding for tourism marketing through Tourism Barossa
- Provision of seed funding for BGWA to support new experience development using the Barossa Cellar as a destination point.

Council provided significant community support through staff in managing through the various impacts of COVID-19. To further support our community and build resilience the Barossa Community Connector pilot project was launched with the aim to reduce isolation and provide early and informal intervention, and reduce stigma around mental health.

The Big Project continues to go from strength to strength as we were highly successful in obtaining open space and sport and recreation grants from the State Government as well as funding support from the Commonwealth Government, plus support and contributions from clubs and community. A number of projects have been completed such as the changeroom facilities at Nuriootpa Centennial Park and upgrades to Old Talunga Park and Lyndoch Recreation Park. Additionally, significant work commenced on other projects such as the upgrades to Angas Recreation Park and the pump track and open space precinct at Stockwell Recreation Park.

Plus, more projects will get underway in the next 12-24 months such as the soccer development at Nuriootpa, rugby development at Tanunda and additional upgrades to Tanunda Recreation Park including an inclusive playground, as well as the Mount Pleasant Caravan Park upgrade.

It is important to note the support of clubs and community in many of the projects with in-kind support and cash support and I thank the stakeholders for that support as well as the community more broadly for their patience during the initial phases and as works get underway.

In addition to The Big Project, Council has also been implementing increased spending on other core infrastructure projects with an ambitious program of works underway, or at completion, including:

- Emergency water supply provisions at Moculta, Eden Valley and Mount Pleasant
- Disability change rooms at The Rex
- Installation of two significant solar power and LED lighting projects at The Rex and Nuriootpa office.
- Stockwell bridge widening
- Keil Gardens retaining wall restoration
- \$5.22M in road resheeting, resealing, road construction, footpath and stormwater projects

I am also amazed by the achievements of many in our community and social inclusion programs which are a combination of staff, community groups and volunteers working together to benefit the community. Some examples include the work of Volunteering Barossa & Light, Barossa & Light Community Transport, Home Assist, Barossa Bushgardens, Barossa Regional Gallery and our libraries.

Furthermore, I'm proud to reflect on two of the most special moments over the past year that reflect our community's commitment - the repatriation of Aboriginal remains at the Barossa Bushgardens, which was a privilege to be involved in, and the opportunity to provide support to Kind Hearted Kitchen who now utilise the commercial kitchen at the Tanunda Show Hall to continue their work in feeding those in need. These examples, and there many more, show the community spirit of the Barossa!

We have so much to be proud of, and so much more to look forward to. As we look to the year ahead, we will continue striving to create a community where we love to live.

Mayor, Bim Lange OAM



ELECTED MEMBERS



Mayor
Michael 'Bim' Lange



Councillor
Russell Johnstone



Councillor
Cathy Troup



Councillor
Carla Wiese-Smith



Councillor
Leonie Boothby



Councillor
David de Vries



Councillor
John Angas



Councillor
Kathryn Schilling



Councillor
Don Barrett



Councillor
David Haebich



Councillor
Richard Miller



Councillor
Tony Hurn

The Barossa Council is one of the largest regional local government authorities in South Australia, covering the internationally renowned Barossa wine region.

The Barossa Council was originally formed in 1996 after the amalgamation of the District Councils of Barossa, Tanunda and Angaston. The majority of the District Council of Mount Pleasant was later amalgamated in 1997.

The Barossa region was and continues to be inhabited by the Peramangk and Ngadjuri people. Colonel William Light first visited the area in 1837, naming the Barossa Range from which the region derives its name. The settlement of the Barossa region began in 1840.

Early farmers of the Barossa established vineyards in the 1840s and 1850s to supplement their primary activities of wool and livestock production and crop farming. In the late 1880s and 1890s there were substantial increases in the production of wine in the region.

The cultural landscape of the present day Barossa is reflective of the substantial influence of the early British and German settlers. Vineyards and paddocks dominate the landscape but historical towns, churches, wineries and stone artefacts contribute substantially to its charm and character.

The tourism industry has become a major focus for the continued development of the region with the Barossa being acknowledged as one of the five most recognised wine regions in the world.



**25,245
POPULATION**



**912 sq KM
COUNCIL
AREA**



**13,272
PROPERTIES**

Altona, Angaston, Barossa Goldfields, Bethany, Cockatoo Valley, Concordia, Craneford, Cromer, Dorrien, Eden Valley, Flaxman Valley, Kalbeeba, Krondorf, Light Pass, Lyndoch, Moculta, Mount Crawford, Mount McKenzie, Mount Pleasant, Nuriootpa, Penrice, Pewsey Vale, Rosedale, Rowland Flat, Sandy Creek, Springton, Stockwell, Tanunda, Taunton, Vine Vale and Williamstown.

**Enhancing our premium
wine, food and tourism
region and its unique
lifestyle, heritage and
community spirit**



AUSTRALIA DAY AWARDS



Citizen of the Year Dr Bill Gransbury



Young Citizen of the Year Tia Atze

Our Australia Day Award recipients were Citizen of the Year - Dr Bill Gransbury, Young Citizen of the Year - Tia Atze, Community Project of the Year - Barossa Cares and Community Event of the Year - 100 Barossa Artists and 10 Barossa Digital Artists. The awards were presented at the annual Australia Day event, which due to the COVID-19 pandemic was limited to friends and family of the award recipients and new citizens.

CITIZENSHIP CEREMONIES



Throughout 2020-21 Council held five citizenship ceremonies and conferred 45 new citizens.

Mayor Michael 'Bim' Lange, as the authorised person to receive the pledge, conducted the public ceremonies and formally welcomed the new citizens as members of the Australian community.

Each year members of the community are provided with a number of opportunities to put forward their views and have their say on particular issues and projects before Council.

During the past 12 months, Council has consulted with the community and sought feedback the following matters and projects:

- Genetically Modified (GM) Crop moratorium
- Community Plan 2020-2040 & Advocacy Strategy 2020-2024
- Proposed mandatory green organic waste service
- Expanded community shopping bus service
- Barossa Bushgardens draft urban design framework
- Draft Infrastructure Asset Management Plan
- Draft Enforcement Policy
- Library programs, events and services
- Draft Cemetery Management Policy
- Draft Building Inspection Policy
- Annual Budget and Business Plan

Members of the community were able to share their views in a variety of ways including:

- *Written requests* - Members of the community can write to the Council on any Council policy, activity or service
- *Elected Members* - Members of the community can contact their Elected Members of Council to discuss any issue relevant to Council
- *Staff Members* - Members of the community can contact Council staff to discuss any issue relevant to Council
- *Social media* - by engaging on Council's Facebook page facebook.com/thebarossacouncil
- *Community drop ins and pop ups* - Members of the community can actively engage and have a direct say at scheduled public community information sessions
- *Online engagement portal* - dedicated online engagement platform at yoursay.barossa.sa.gov.au for people to provide feedback on specific Council engagements or consultations

THE BIG PROJECT

The financial year saw a raft of projects announced, started or delivered under the banner of The Big Project, representing millions of dollars of investment in local community and recreation infrastructure.

In a game-changer for female sporting codes, new clubrooms were opened at Nuriootpa Centennial Park. The \$890,000 redevelopment features four new and upgraded changerooms for home and away teams that meet unisex standards, each with separate strapping and physiotherapy spaces.

A \$660,000 upgrade at Lyndoch Recreation Park delivered four new cricket nets and LED oval lighting, plus oval upgrades to support a turf wicket.

The \$525,400 redevelopment of infrastructure at Old Talunga Park, Mount Pleasant upgraded tennis and netball courts, plus LED floodlighting to meet local sporting club growth and included \$200,400 of grant funding.

At Tanunda Recreation Park, a \$450,000 oval lighting upgrade was launched with a spectacular T20 cricket match under lights between Tanunda and Angaston cricket clubs. It marks Tanunda as the first oval outside of Adelaide with approved cricket standard lights, increasing capacity to attract district, state and national sports events.

Works were well advanced at Angas Recreation Park, the site of a new junior oval, cricket nets, clubrooms and changerooms. The \$3.1 million redevelopment supports a range of sporting codes, as well as passive and informal recreation outcomes to support the wider community including the Angaston Show.

All projects attracted State Government funding through the Office of Recreation, Sport and Racing and support from SACA, SANFL and State sporting peak bodies. The projects deliver on the joint aspiration to make the Barossa South Australia's premier regional sports event tourism destination.

A new \$500,000 pump track and open space development including walking/cycling trails and fitness stations at Stockwell Recreation Park also neared completion, thanks to State Government funding under the Open Spaces program.

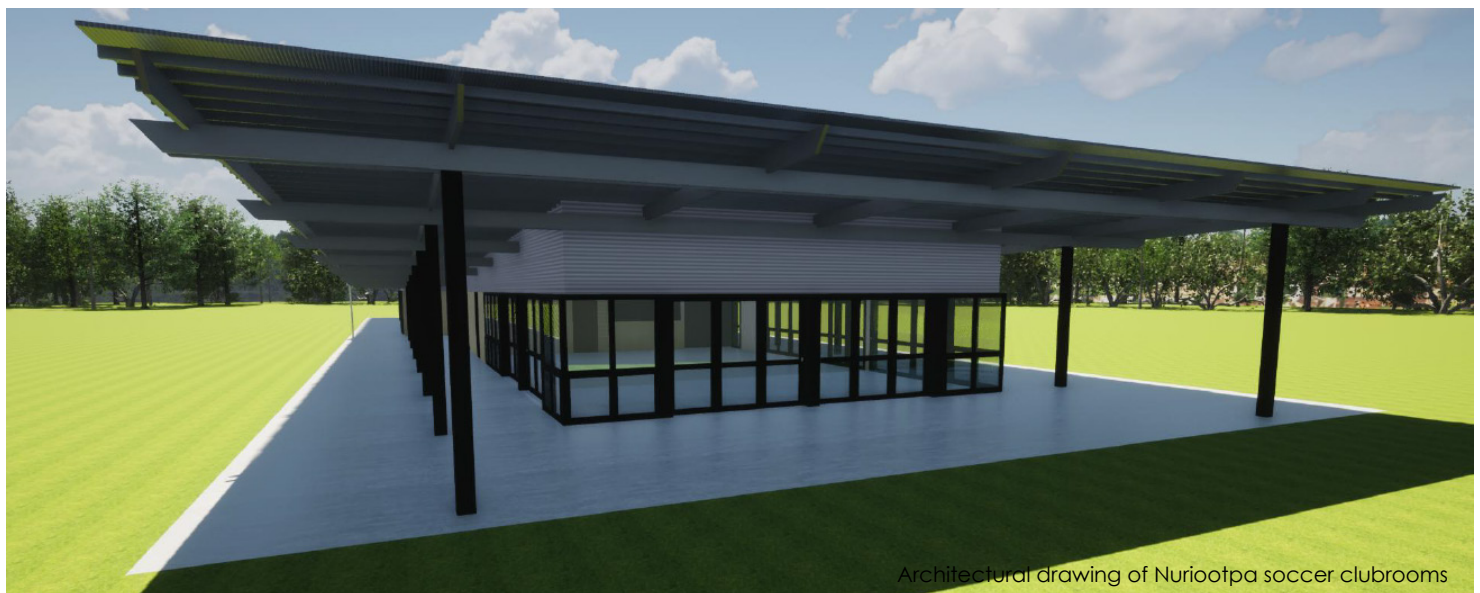


1. Nuriootpa Centennial Park changerooms
2. Lyndoch Recreation Park
3. Stockwell Recreation Park pump track





Architectural drawing of clubrooms and changerooms at Angas Recreation Park



Architectural drawing of Nuriootpa soccer clubrooms

NEW PROJECTS ANNOUNCED

Barossa Rams Rugby Club was a big winner with the announcement in June of a \$2.7 million rugby and multi-use facility adjacent the Rex, Barossa Aquatic Fitness Centre at Tanunda. Facilities include a rugby pitch and three touch football pitches, LED lighting, all-use changerooms and clubrooms. Also announced in June, Tanunda Recreation Park will become home to a new junior oval, cricket nets, a new park entrance off Bilyara Road and user group shedding in a \$1.45 million package of works. Both projects were supported through the Office of Recreation, Sport and Racing.

A new inclusion playground will be also constructed at Tanunda Recreation Park, with a mix of adventure, creative and sensory play plus social spaces to support all-access participation. The \$812,000 project is supported by State Government Places for People funding and complements other upgrades taking place at the Park, including the widening of the main oval and new irrigation. New landscaping and treescapes has also been fully funded by Council at a further cost of \$700k.

State Government stimulus funding of \$817,300 was announced to contribute toward significant upgrades at Mount Pleasant Caravan Park to boost visitation and attract equestrian events to the region. The project will deliver 2 new x 2-bed cabins (Phase 1), with a further 4 cabins relocated from Nuriootpa Centennial Park, 24 powered caravan pitches, new camp kitchen and visitor amenities, which is expected to grow visitation at the caravan park by 20 per cent.

Another big-ticket announcement was the construction of a synthetic soccer pitch lighting, change rooms and club rooms at Nuriootpa Centennial Park to provide a regional level soccer facility. Supported by Federal Liberal Government funding, the \$4.1 million project will directly benefit 450 players and members at Barossa United Football Club, plus the wider community.

Further funding applications have been made for the Barossa Creative Industries Centre and changerooms and clubrooms at Tanunda Recreation Park. Design work for the Lyndoch Recreation Park change room and club rooms infrastructure is nearing completion in readiness for future grant funding applications.

\$29.3M of infrastructure is currently funded through The Big Project initiative including \$8.6M of grant funding.



HARD WASTE VOUCHER TRIAL

In April 2020 Council announced a trial of a hard waste voucher system in a proactive response to community demand for a hard waste service.

Vouchers valued at \$75 were made available to resident ratepayers, free of charge, to assist with the cost of disposal of hard and/or green organic waste. Vouchers were redeemable at Springton Transfer Station, Eco Waste Solutions and the Yard Clean Up Man.

"We explored viable hard waste disposal options for some time, knowing residents were seeking action on this matter because they want to do the right thing in terms of appropriate waste disposal," said Mayor Bim Lange.

"There were some set backs in the process due to the COVID-19 pandemic, but we were pleased to have been able to roll out the voucher, which was well received."

Between 21 April and 30 June 789 vouchers were issued to ratepayers, of which 387 were redeemed.

OUR PERFORMANCE

DEVELOPMENT APPLICATIONS

971

DEVELOPMENT
APPLICATIONS
LODGED

\$88.5M

TOTAL VALUE
DEVELOPMENT
APPLICATIONS LODGED

41

LAND DIVISION
CONSENTS
RECEIVED

6

CROWN LAND
ASSESSMENTS

INSPECTIONS

223

LITTER CONTROL

14

UNSIGHTLY
CONDITIONS

50

GENERAL NOISE

34

ODOUR, FUMES,
SPRAY DRIFT

110

ANIMAL & INSECT
NUISANCE

49

SMOKE
COMPLAINTS

4

BIRD SCARERS

6

FIXED MACHINES

18

NON-FIXED TOOL
& MACHINE NOISE

53

GRAFFITI /
VANDALISM

3

OFFENCE UNDER THE
ACT WAS EXPIATED*

0

NUISANCE ABATEMENT
NOTICES OR LITTER
ABATEMENT NOTICES
ISSUED

0

APPLICATIONS BY COUNCIL
TO THE COURT FOR ORDERS
FOR CIVIL PENALTIES UNDER
SECTION 34 OF THE ACT

0

OFFENCES UNDER
THE ACT WERE
PROSECUTED

0

CIVIL PENALTIES
NEGOTIATED UNDER
SECTION 34 OF THE ACT

*UNDER THE LOCAL NUISANCE AND LITTER CONTROL ACT
2017 EXPIATIONS WERE ISSUED FOR DISPOSAL OF UP TO 50L
GENERAL LITTER & CLASS B HAZARDOUS LITTER.

BAROSSA BUSHGARDENS

67

VOLUNTEERS

5,579

VOLUNTEER
HOURS
CONTRIBUTED

2,651

PARTICIPANTS
ATTENDING
108 EVENTS

8,000

APPROX.
ANNUAL
VISITORS

INSPECTIONS

344

BUILDING
INSPECTIONS

107

POOL
CONSTRUCTION
INSPECTIONS

GRANT SUPPORT

\$10,100

FOR 4 HERITAGE
GRANTS





RECONCILIATION DAY REPATRIATION

The annual Reconciliation Day event had extra special significance in 2021 with a repatriation ceremony of Aboriginal ancestral remains.

First Peoples remains were discovered at Rowland Flat earlier in May and were interred at the Barossa Bushgardens in a public ceremony on Saturday 29 May, led by Ngadjuri elder and cultural specialist, Quenten Agius.

The reconciliation celebration included a Welcome to Country, smoking ceremony, indigenous dancing, storytelling, bushfood planting, and an opportunity to meet and talk with Ngadjuri elders.

"The repatriation was a significant moment, symbolising the coming together of cultures," said Mayor Bim Lange.

Council, RAWsa and Reconciliation Barossa worked side-by-side on behalf of the Ngadjuri nation to facilitate the highly significant ritual.

"This is about our people, our culture and coming together as one mob with the wider community. This a small step in us all coming together and sharing culture as one," said Quenten Agius, Ngadjuri elder.

OUR PERFORMANCE

BAROSSA REGIONAL GALLERY

52

GALLERY EVENTS &
WORKSHOPS

6,540

GALLERY
VISITORS

1,149

ITEMS SOLD

1,611

EVENT & WORKSHOP
PARTICIPANTS

LIBRARY

90,797

LIBRARY VISITORS

6,880

ACTIVE LIBRARY
MEMBERS

9,443

PC & WIFI USERS

75,750

ITEMS LOANED

16,564

E-RESOURCE LOANS

VOLUNTEERS

492

VOLUNTEER
RESOURCE
CENTRE VISITORS

347

REGISTERED
COUNCIL
VOLUNTEERS

19,721

VOLUNTEER
HOURS

GRANTS

\$200

1 YOUTH GRANT

\$22,396

8 COMMUNITY
GRANTS



‘GAME CHANGING’ FACILITIES AT NURIOOTPA

The \$890,000 redevelopment of facilities at Nuriootpa's Centennial Park sports precinct was completed in August 2020 - a 'game-changer' for female sports.

The facility features four new and upgraded change rooms for home and away teams that meet unisex standards, each with separate strapping and physiotherapy space.

Operable walls make the four spaces flexible and convertible to a much larger area. The facility also includes a medical room plus meeting space and new public toilets

"Female competitors can now enjoy state-of-the-art facilities located under one roof, which will make a huge difference at training and on match days," said Project Director, The Big Project, Jo Thomas.

"Unisex facilities are now an expected standard for regional-level sports grounds. We are confident these high-quality facilities will encourage both women and men to get involved, and stay involved, in grassroots sports."

The project also highlights the Barossa's increasing capacity to host big-ticket sporting events and competitions.

The Nuriootpa development is jointly funded by Council (\$410,000), the Office for Recreation Sport and Racing Grassroots Football, Cricket and Netball Facility Program Round 1 (\$350,000) and local Nuriootpa club commitments (\$130,000).

OUR PERFORMANCE

ROAD UPGRADES & IMPROVEMENTS

\$963,072

FOOTPATH
UPGRADES

\$1.53M
ROAD
RESEALING

\$633,205

ROAD
RESHEETING

PLAYGROUNDS & SKATE PARKS

\$15,420

PLAYGROUND
UPGRADES

\$137,478

SKATE PARK
& BIKE /
PUMP TRACK
UPGRADES

CUSTOMER REQUESTS

168

FOOTPATH
MAINTENANCE
& HAZARDS

425

TRAFFIC & ROAD
REQUESTS

549

PARKS &
GARDENS
REQUESTS



BAROSSA COMMUNITY CONNECTOR

The Barossa Community Connector pilot project launched in December 2020, implementing an evidence based approach to build on the strengths of individuals, communities and services to improve connection and build a holistic 'good life'.

"We know there can sometimes be a reluctance to seek mental health support and that often people can find it hard to know where to look when they do decide to seek help," said Mayor Bim Lange.

The Barossa Community Connector works with individuals to build resilience and reduce isolation, which will ultimately reduce the need for crisis support through early and informal intervention.

The pilot project was funded through a successful Our Town Support Fund grant of \$50,000 plus additional Council funding of \$31,662 and in-kind contributions of \$17,200 to operate until 30 June 2021, with an extension provided by the Department of Human Services to operate until 31 January 2022. Due to the high level of community demand, Council will continue to fund the pilot project until at least 30 June 2022.

OUR PERFORMANCE

COMMUNITY TRANSPORT & HOME ASSIST

69
DISABILITY ACCESS
CAB TRIPS

6,479
HOURS OF HOME
ASSISTANCE

664
HOME ASSIST
CLIENTS

6,992
COMMUNITY
TRANSPORT
VOLUNTEER HOURS

1,174
SHOPPING BUS
CLIENT TRIPS

3,900
COMMUNITY CAR
PASSENGER
TRIPS

251,771 KM COVERED BY VOLUNTEER DRIVERS

ANIMAL MANAGEMENT

5,779
DOGS REGISTERED

713
CATS REGISTERED

90
DOGS FOUND &
RETURNED

533
DOG RELATED
CUSTOMER
REQUESTS

WASTE MANAGEMENT

5,201
TONNES OF
GENERAL WASTE

1,633
TONNES OF
GREEN
WASTE

2,031
TONNES OF
RECYCLING

INSPECTIONS

68

ROUTINE FOOD
INSPECTIONS

11

FOOD RELATED
COMPLAINTS
RECEIVED &
INVESTIGATED

616

WASTE WATER
INSPECTIONS

IMMUNISATIONS

2,816

STUDENT VACCINES
ADMINISTERED

93

STAFF
VACCINES

BUSHFIRE PREVENTION

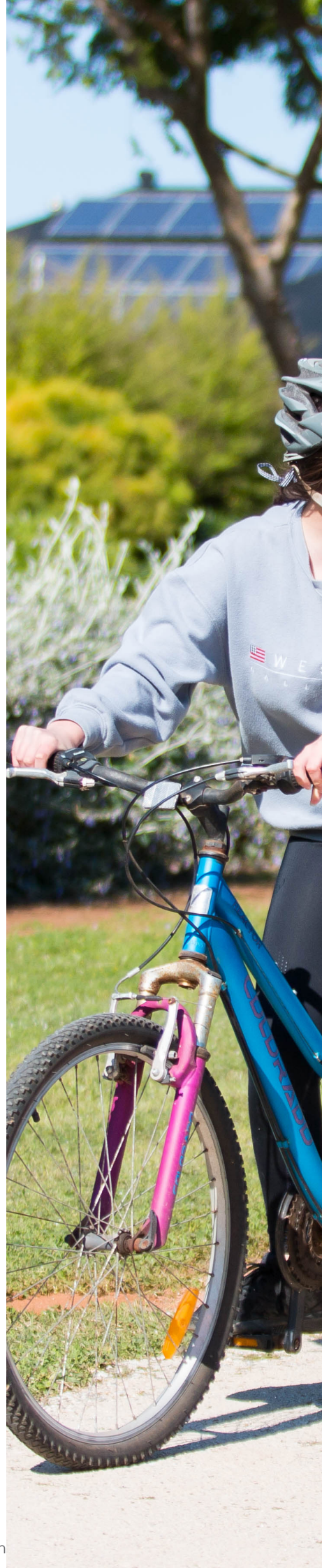
15,000*

FIRE HAZARD
PROPERTY
INSPECTIONS

*APPROX

81

FIRE HAZARDS







COVID-19 RECOVERY GRANTS

As part of Council's Barossa COVID-19 Recovery Plan, 35 local small businesses and 19 community groups were granted financial support totalling \$110,300 in November 2020.

The cash boost was aimed to assist local businesses and groups in the economic and social recovery from the initial COVID shut down period in March/April 2020, utilising the funding for COVID-safe operations, undertaking marketing and promotions, developing new business plans or purchasing necessary materials for successful safe operations.

We received 24 applications from community groups and 49 applications from small businesses seeking a total of \$195,974 in financial support.

"We know how integral small business and community groups are to the economic and social fabric of our region - these grants are the boost needed in the road to recovery," said Mayor Bim Lange.

OUR PERFORMANCE

BAROSSA VISITOR CENTRE

45,153

FACE-TO-FACE
ENQUIRIES

52,140

VISITOR
ENQUIRIES

1,068

TOUR, TICKET &
ACCOMMODATION
BOOKINGS

5,606

MERCHANDISE
TRANSACTIONS

CARAVAN PARKS

\$176,284

WILLIAMSTOWN CARAVAN PARK
ACCOMMODATION BOOKINGS

\$103,186

MOUNT PLEASANT CARAVAN PARK
ACCOMMODATION BOOKINGS

\$1,831,015

BAROSSA VALLEY TOURIST PARK
ACCOMMODATION BOOKINGS

\$41,669

EDEN VALLEY CARAVAN PARK
ACCOMMODATION BOOKINGS



COUNCIL WEBSITE REFRESH

Council's new look website launched in December 2020 with customers at the heart of its design and functionality.

The website refresh project's aim was to be simple, smart, secure and accessible in line with Council's Digital Strategy.

"We recognise that digital technology is critical to modernising our services, and that we meet demand for 24-7 accessibility alongside providing choice to our customers in how they do business with us," said Mayor Bim Lange.

Developed by SimpleGov, the website is packed with features to create a great user experience such as seamless online application forms, the ability to lodge requests and applications online, maps to pin point nearby facilities and easy to navigate news and events features.

Sustainable resourcing of Council's digital strategy will ensure the website remains fit for purpose into the future, alongside the development and management of additional customer focused digital tools such as a Council mobile app.

"The refreshed website has improved the customer experience and is helping us resolve enquiries faster by providing timely and accurate information and advice on demand," said Mayor Lange.

OUR PERFORMANCE

CUSTOMER SUPPORT

22,112
CUSTOMER REQUESTS
RECEIVED

17,765
REQUESTS COMPLETED
IN NOMINATED TIME
FRAME

21,657
TOTAL CUSTOMER
REQUESTS

COMMUNITY SUPPORT

\$23,870
BOOKING DISCOUNTS

279
COUNCIL FACILITY
BOOKINGS

COMMUNICATIONS & ENGAGEMENT

3,475
FACEBOOK
FOLLOWERS

1,700
E-NEWS
SUBSCRIBERS

79
MEDIA RELEASES
PUBLISHED

14,595
USERS ENGAGED VIA
FACEBOOK

RISK

\$0
INCURRED COST
FOR 12 LIABILITY
CLAIMS

\$30,493
INCURRED COST FOR
16 MOTOR LIABILITY
CLAIMS

\$35,197
INCURRED COST
FOR 11 PROPERTY
CLAIMS

ELECTED MEMBER ACCOUNTABILITY

Ordinary meetings of the full Council are held in the Council Chambers, 43-51 Tanunda Road, Nuriootpa on the third Tuesday of every month at 9am.

Between 1 July 2020 and 30 June 2021 a total of 12 ordinary and seven special meetings were held.

ELECTED MEMBER	Ordinary Council meetings *	Special Council meetings	Total meetings	Leave of absence	Apology	Absent
Maximum Number of Meetings	12	7	19			
Mayor Michael 'Bim' Lange	12	7	19			
Cr John Angas	11	6	17		2	
Cr Don Barrett	12	6	18		1	
Cr Leonie Boothby	12	6	18		1	
Cr David de Vries	10	6	16	1	2	
Cr David Haebich	12	6	18		1	
Cr Tony Hurn	10	6	16	1	2	
Deputy Mayor Russell Johnstone	11	7	18	1		
Cr Richard Miller	11	5	16	3		
Cr Kathryn Schilling	12	7	19			
Cr Cathy Troup	10	6	16	2	1	
Cr Carla Wise-Smith	7	5	12	3	4	

ELECTED MEMBER ALLOWANCES

Council has processes in place to ensure that the reimbursement of expenses and the provision of allowances, facilities and support to the Elected Members are accountable, transparent and in accordance with relevant legislation.

Section 76 of the *Local Government Act 1999* ("the LG Act") and Regulation 4 of the *Local Government (Members Allowances and Benefits) Regulations 2010* provides that Elected Members are entitled to receive annual allowances to help cover the cost of performing and discharging their official functions and duties. Elected Member allowances for The Barossa Council are determined by the Remuneration Tribunal of South Australia with allowances adjusted annually on the first, second and third anniversary of the 2018 Local Government Election to reflect changes in the Consumer Price Index as is defined at Section 76(15) of the LG Act.

The allowances for The Barossa Council as set by the Remuneration Tribunal of South Australia on 30 August 2018, plus CPI increases where applicable:

Elected Members	\$18,006 p/annum
Deputy Mayor	\$20,268 p/annum
Mayor	\$72,024 p/annum

ELECTED MEMBER TRAINING

Elected Members are provided with training opportunities through the Local Government Association and other bodies which they undertake on an as needs basis. The total cost of training and development for Elected Members in 2020-21 was \$1491.59. Council maintains a register of training and development activities attended by Elected Members.

Over the past 12 months a number of Elected Members undertook additional training and development as follows:

Deputy Mayor Russell Johnstone

- Grain Producers SA: Towards 2030 Forum

Cr Kathryn Schilling

- Elected Members Forum: Strategic Thinking is Strategic Seeing
- Elected Members Forum: Community Conversations - A coaching approach

Cr Cathy Troup

- Elected Members Forum (full program)

Council is responsible for the administration of many Acts of Parliament (or parts of Acts), that impact on local residents and their properties. Council also has in force, by-laws that regulate various matters, and impact local residents and their properties. In addition to legislation, Council's Development Plan has legal force in determining types of development and how land is used.

Council's Works Program also impacts on local residents in terms of stormwater drainage, flood mitigation, construction and maintenance of roads and footpaths and common effluent drainage systems.

The Council decision making structure consists of:

- The Elected body, which consists of the Mayor and 11 Elected Members
- Council Committees established under the *Development Act 1993* and *Planning, Development Infrastructure Act 2016*, including the Barossa Assessment Panel, the Building Fire Safety Committee and the Strategic Planning and Development Policy Committee
- Committees and Subsidiaries as established under Sections 41, 42 and 43 of the *Local Government Act 1999*
- Council Staff and authorised persons

The Chief Executive Officer has been given delegated authority from Council to make decisions in relation to those matters that fall within the scope of the delegations.

The Chief Executive Officer has, in turn, sub-delegated certain powers and functions to qualified Council staff to make decisions. Council has made direct delegations to the Barossa Assessment Panel and the Strategic Planning and Policy Development Committee to also make decisions under the *Development Act 1993* and *Planning, Development and Infrastructure Act 2016*. The delegations and sub-delegations are listed in Council's Delegation Register and are reviewed at least annually by Council, as required under Section 44 of the *Local Government Act 1999*.

ICAC ACT

In December 2012, the *Independent Commissioner Against Corruption Act 2012* ("ICAC Act") was proclaimed with the purpose of investigating corruption, serious and systemic misconduct and maladministration in public administration which includes local government.

Outcomes of the ICAC Act which affect local government commenced on 1 September 2013 and included uniform and mandated Codes of Conduct for Council Members and Council Employees. Matters of corruption, serious and systemic misconduct and maladministration must be reported by Public Officers, which includes all Elected Members, Council Employees and contractors, to the Office for Public Integrity for investigation. All new staff receive instruction in ICAC reporting.

PUBLIC INTEREST DISCLOSURE

Council is committed to upholding principles of transparency and accountability in its administrative and management practices and, therefore, encourages the making of Disclosures that reveal Public Interest Information, in accordance with the *Public Interest Disclosure Act 2018* (the "Act").

Disclosures of Public Interest Information, which consists of Environmental and Health Information or Public Administration Information, can be made to a relevant authority, including Council's responsible officers. Protections are provided to those who make a disclosure, including:

- immunity from liability;
- protection of the person's identity;
- protection against victimisation; and
- protection against hindering, obstructing or preventing persons from making a disclosure.

Details of Council's responsible officers and Public Interest Disclosure policy and process is publicly available at barossa.sa.gov.au

INTERNAL REVIEW OF COUNCIL DECISIONS

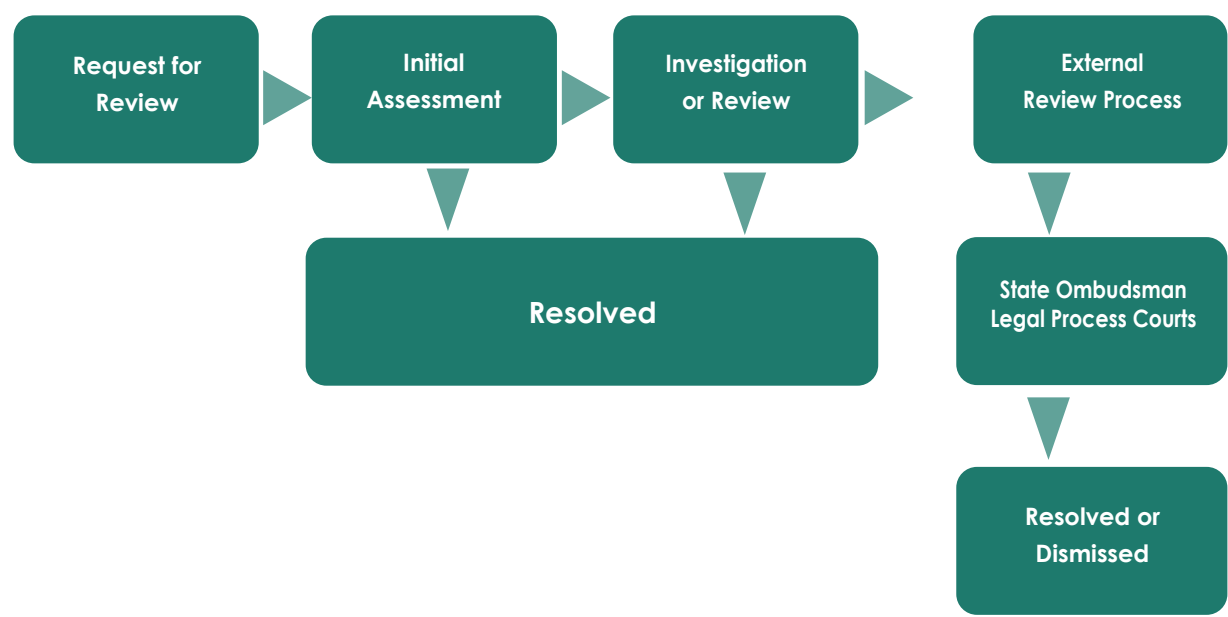
Council is committed to transparent decision making processes and to providing access to a fair and objective process for the internal review of its decisions.

Complaints may arise as a result of dissatisfaction with a decision about a policy, process, service or fee. All attempts will be made to resolve complaints quickly and efficiently without the need for formal applications for review to be lodged.

The processes are established under Section 270 of the *Local Government Act 1999* and provide guidance for dealing with formal requests for internal review of decisions of Council, its employees and other people acting on behalf of Council.

During this reporting period, Council received zero (0) formal requests for internal review of a decision.

The following diagram demonstrates the processes available for the review of Council decisions:



BAROSSA ASSESSMENT PANEL

Pursuant to Section 83 of the *Planning, Development and Infrastructure Act 2016*, The Barossa Council has established a Council Assessment Panel to be known as the Barossa Assessment Panel (BAP), for the purpose of acting as delegate of the Council in its role as a “relevant authority” pursuant to the *Development Act 1993*.

The BAP has its own Terms of Reference, procedures and protocols. The BAP makes decisions independently from the Council.

The BAP has a total of five members appointed by the Council. These are:

- Bruce Ballantyne - Presiding Member
- Rob Veitch
- Deirdre Reiman
- Grant Hewitt
- Cr Richard Miller

Deputy Member: Cr Russell Johnstone (for Cr Miller in his absence)

Assessment Panel members can be appointed for up to two years and be reappointed thereafter.

AUDIT COMMITTEE

Council maintains an Audit Committee to monitor the participation of management and the external auditors in the financial reporting process; oversee and make recommendations on the approach used by management to address business risks; review and make recommendations on how Council's corporate, financial governance and legal responsibilities are addressed.

The Audit Committee has the following structure:

Independent Members: Mr Peter Brass (Chair)
Mr Ian Swan
Ms Ellen Ewing

Elected Members: Cr John Angas
Deputy Mayor Russell Johnstone

Elected Members were appointed to the Audit Committee at the Council Meeting held 26 November 2018 for the term of the current Council.

At the Council meeting held 17 November 2020, Council appointed Mr Peter Brass and Ms Ellen Ewing as Independent Members for a two-year term which expires in January 2023. The current term of Independent Member, Ian Swan expires in January 2022.

Appointments have been staggered to secure consistency of Independent Members on the Committee.

Meetings are held at least four times a year – timing dependent on work in progress - and have also been attended by the Chief Executive Officer, Manager Financial Services, Manager Executive Services, Risk Advisor, Coordinator Internal Control and representatives from Bentleys SA (Council's External Auditor).

The Audit Committee table an Annual Report (based on calendar year) to Council which was made by the Chair at Council's ordinary meeting held on 27 January 2021.

AUDITOR INDEPENDENCE

Payments during 2020-21 totalling \$41,680 (excl GST) were made to Council's External Auditor, Bentleys SA, for Council's and Nuriootpa Centennial Park Authority's audits.

NATIONAL COMPETITION POLICY

Council is required to report on the extent to which activities of the Council have been subject to the National Competition Policy.

Council established a subsidiary under Section 42 of the *Local Government Act 1999* to undertake the management, care and control of the Nuriootpa Centennial Park Authority.

This is the only subsidiary of Council undertaking significant business activities. No new by-laws restricting competition were proposed during the reporting period, nor was any structural reform of public monopolies necessary. No complaints were received for the 2020-21 reporting period.

The Subsidiary Board reviews competitive neutrality matters to the Authority.

COMPETITIVE TENDERING ARRANGEMENTS

Council is required to report on Competitive Tendering Arrangements and other means to ensure services are delivered cost effectively.

Council's procurement framework establishes a holistic approach for end to end management of the procurement lifecycle. At the head of the framework, Council's Procurement Policy provides overarching principle based guidance on Council's procurement activity in accordance with Section 49 of the *Local Government Act 1999* and best practice principles in procurement.

The policy sets out principles aimed at ensuring probity, accountability, responsibility, fairness, equity, consistency of approach and effective outcomes for Council. The policy is available for inspection at Council's Principal Office or on its website at barossa.sa.gov.au.

A range of administrative processes provide operational guidance for the practical implementation of the Procurement Policy including:

1. Procurement Planning, Sourcing and Selection Process
2. Purchasing Process
3. Contractor and Contract Management Process

A summary of procurement methodologies and associated expenditure thresholds is below:

BAROSSA COUNCIL PROCUREMENT METHODOLOGY THRESHOLDS

All purchases up to the value of \$100,000 can be procured via Council's Panel Contracts in the first instance. In the event that Goods, Works or Services are not serviced by Council's Panel Contracts, or it is deemed prudent to go out to the broader market, or the value of the purchase exceeds \$250,000 the following thresholds apply:

Table 1 - Except where Table 2 applies

Value of Purchase	Method of Procurement	Approver
Up to \$20,000	Direct purchase based on advertised price or written quotation	As per Council Delegation Register
\$20,001 - \$100,000	Three written quotations or one written quotation from Panel	As per Council Delegation Register
\$100,001 - \$250,000	Open tender or select tender (minimum three tenderers) where justification exists or three written quotations from panel	Relevant Director, unless determined by the CEO that the tender is of commercial or community sensitivity whereby approval must be via the CEO
\$250,001 - \$1,000,000	Open tender or select tender (minimum three tenderers) where justification exists	CEO, unless determined by CEO that the tender is of commercial or community sensitivity whereby approval must be via Council
\$1,00,001 and above	Open tender	Council

Table 2 - Procurement thresholds under The Big Project or other capital projects approved in the budget applies

Value of Purchase	Method of Procurement	Approver
\$1,000,001 - \$4,000,000	Open tender	CEO

COMMUNITY LAND MANAGEMENT PLANS

Under Section 193 of the *Local Government Act 1999* (the Act), all local government land that is owned by Council or under Council's care and control (excluding roads) is classified as Community Land. Section 207 of the Act requires Council to develop and maintain a Community Land Register, which is available for inspection on Council's website barossa.sa.gov.au.

Section 196 of the Act requires Council to develop management plans for all Community Land. Categories of Community Land area are not specifically defined in the Act, but for the purposes of management plans, include areas that are set aside for community use or conservation purposes.

All queries about Council's Community Land can be referred to Council's Governance Advisor at barossa@barossa.sa.gov.au.

Current Community Land Management Plans are:

1. Council Reserves and Gardens (Developed)
2. Council Reserves and Gardens (Undeveloped or with Minor Improvements)
3. Recreation Reserves
4. Institutes and Community Halls
5. Car Park Land
6. Cemetery Land
7. Established Trails, Walkways and Bikeways
8. Talunga Village

STRATEGIC & BUSINESS PLANNING

During 2020-21 Council commenced implementation of the Community Plan 2020-2040, Advocacy Strategy 2020-2024, and continued implementation of its Corporate Plan 2016-2020.

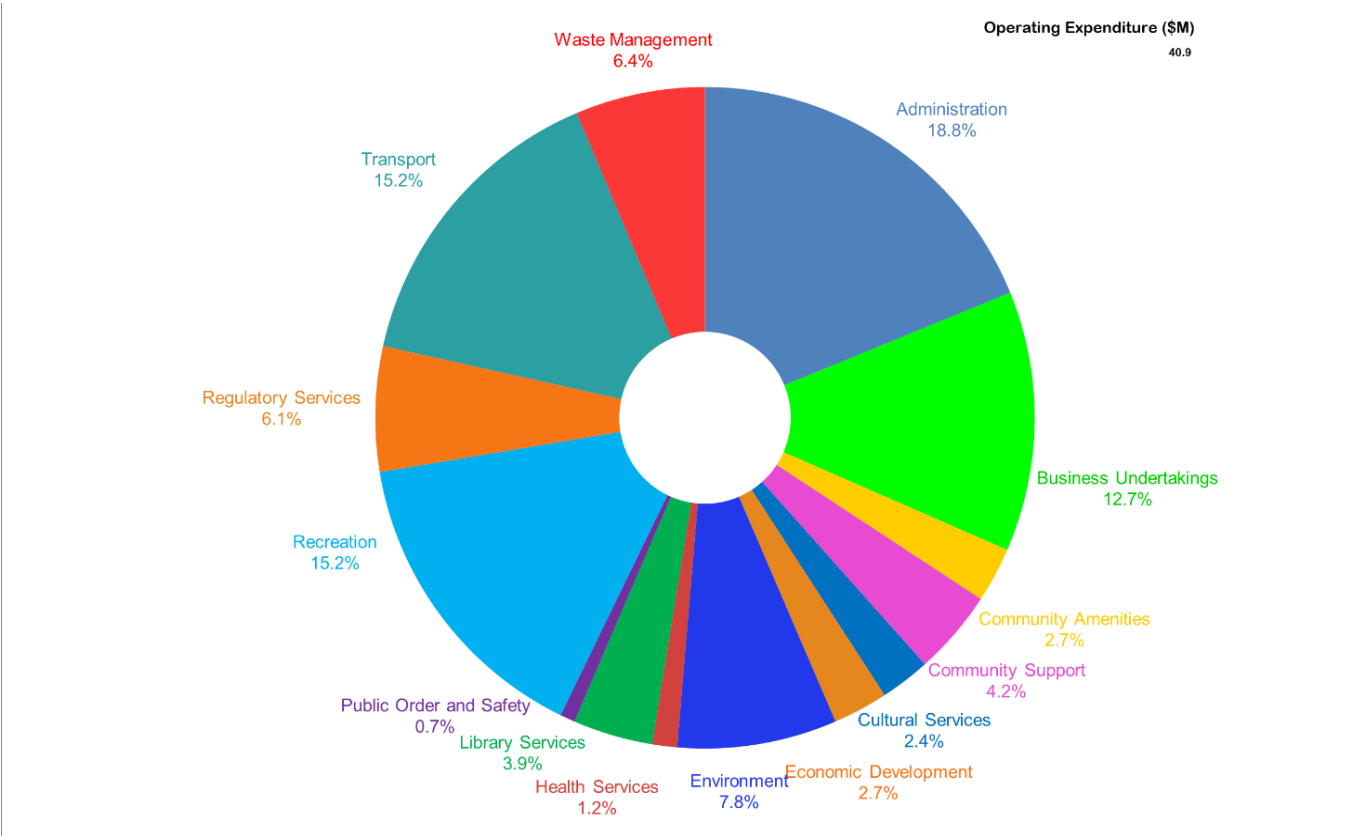
The Community Plan 2020-2040 is the foundation for all strategic decisions made by Council over 20 years, providing a clear strategic direction across a range of areas as well as serving as an overarching guide to measure Council's decision making and successful service delivery.

The Corporate Plan 2016-2020 outlines a 4 year strategy to achieve the 20 year vision of the Community Plan 2020-2040. The Plan summarises the actions for Council and staff to implement in a bid to achieve this vision. The Corporate Plan is aligned to the themes of the Community Plan 2020-2040 including Natural Environment and Built Heritage, Community and Culture, Infrastructure, Health and Wellbeing and Business and Employment. The Corporate Plan also outlines Council's principles of operation.

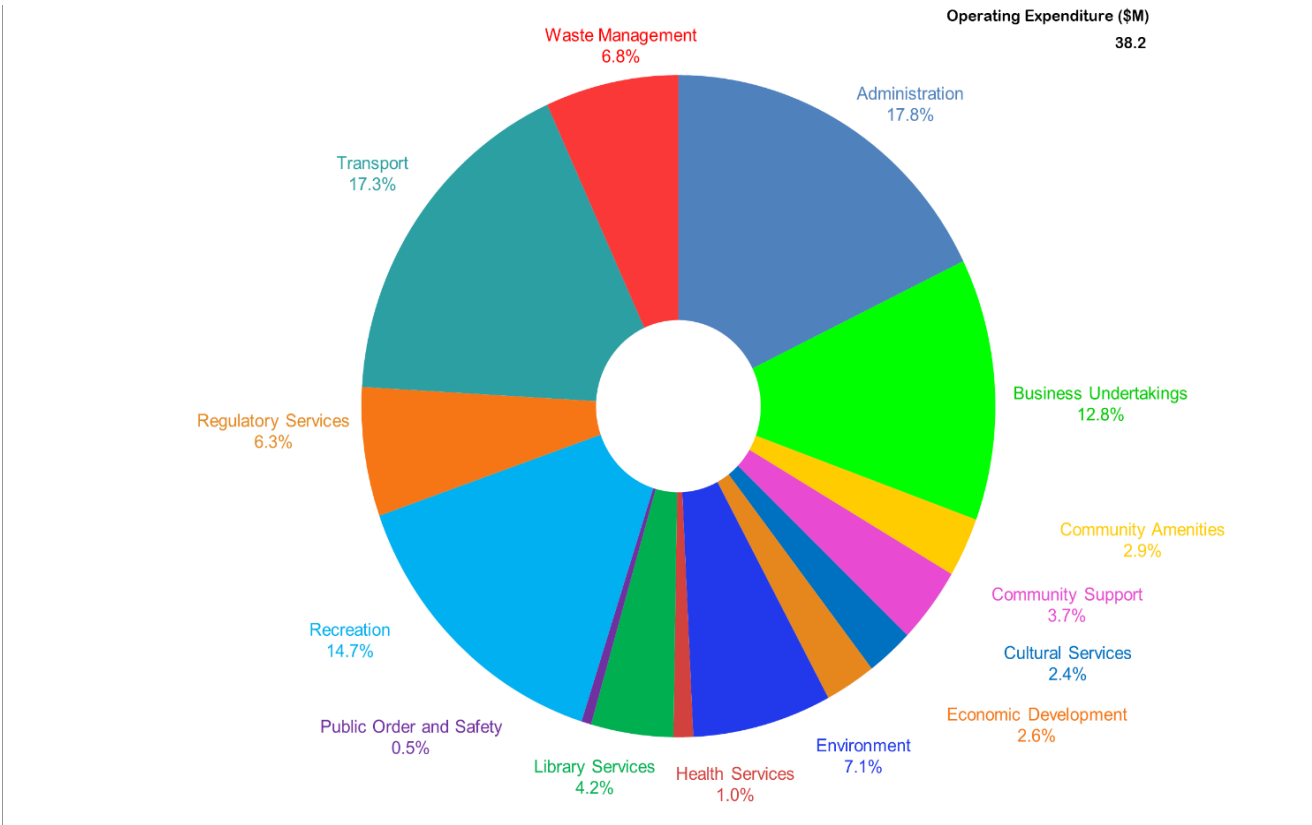
The Advocacy Strategy 2020-2024 was newly established in 2020. The primary role of the Advocacy Strategy 2020-2024 is to support the Community Plan 2020-2040 and identify known and possible areas of advocacy that Council will or may need to undertake to achieve its vision.

2020-21 ANNUAL BUSINESS PLAN INITIATIVES PERFORMANCE

TARGET



RESULT



KEY ACTIVITIES FOR 2020-21 PERFORMANCE

Description of activity - Community and Corporate Plan theme	Status
Natural Environment and Built Heritage	
Support implementation of the State Planning and Design Code	Completed
Advocate for relevant local policy as part of the new State Planning and Design Code	Completed
Continue implementation of actions from energy audit e.g. solar and LED solutions	Completed
Support heritage grant program	Completed
Facilitate works and discussion on the development of the Concordia Growth Area master plan under an agreed governance framework	Completed
Implementation of the ePlanning framework	Completed
Community and Culture	
Improve customer request response times and embed Customer Service Charter	Ongoing
Implement community, recreational and sport COVID-19 recovery program	Completed
Delivery of approved The Big Project activities	Underway
Complete review and commence implementation of library and heritage service reforms	Underway
Support community grants program	Completed
Continue support of Council's Volunteer Management coordination	Completed
Infrastructure	
Implement 90% of targeted planned infrastructure capital program	Underway 79% Achieved balance carried forward
Delivery of approved The Big Project activities	Underway
Pursue suitable grant funding opportunities and partnerships for the continued implementation of "The Big Project" prioritised projects	Completed
Pursue suitable grant funding opportunities and partnerships for freight route, bridges and other key road, footpath and urban development projects	Completed
Implement infrastructure components of the COVID-19 recovery program	Where grants/funding successful - completed
Implement infrastructure components of the Drought Communities Programme	3 projects completed 1 underway
Health and Wellbeing	
Complete a review of the Animal Management Plan	Underway
Ensure effective operation of the kerbside waste collection system in line with contract arrangements	Completed
Continue to strive to improve waste collection systems including final investigations of a hard waste system	Ongoing
Provide or facilitate collection/disposal services for other waste streams (i.e. soft plastics, eWaste)	Ongoing
Complete the review (Stage 2) of the Regional Public Health and Wellbeing Plan	Underway
Continue to improve and implement community education programs around waste management	Ongoing

KEY ACTIVITIES FOR 2020-21 PERFORMANCE - CONTINUED

Description of activity - Community and Corporate Plan theme	Status
Business and Employment	
Continue to identify areas of red tape reduction and implement solutions to make doing business with The Barossa Council as easy as possible (within legislative frameworks)	Ongoing
Implement business and other support components of the COVID-19 recovery program including visitor marketing	Completed
Good Governance	
Continued implementation of the approved efficiency, customer service and digital future change program	Ongoing
Complete review of Community Plan, Corporate Plan and Asset Management Plans	Community & Asset Plans completed Corporate Plan underway
Commence review of Workforce Plan	Deferred
Continued implementation of organisational culture action plans	Ongoing
Advocate for legislative changes to improve efficiency of Local Government	Completed



2020-21 NON-FINANCIAL MEASURES

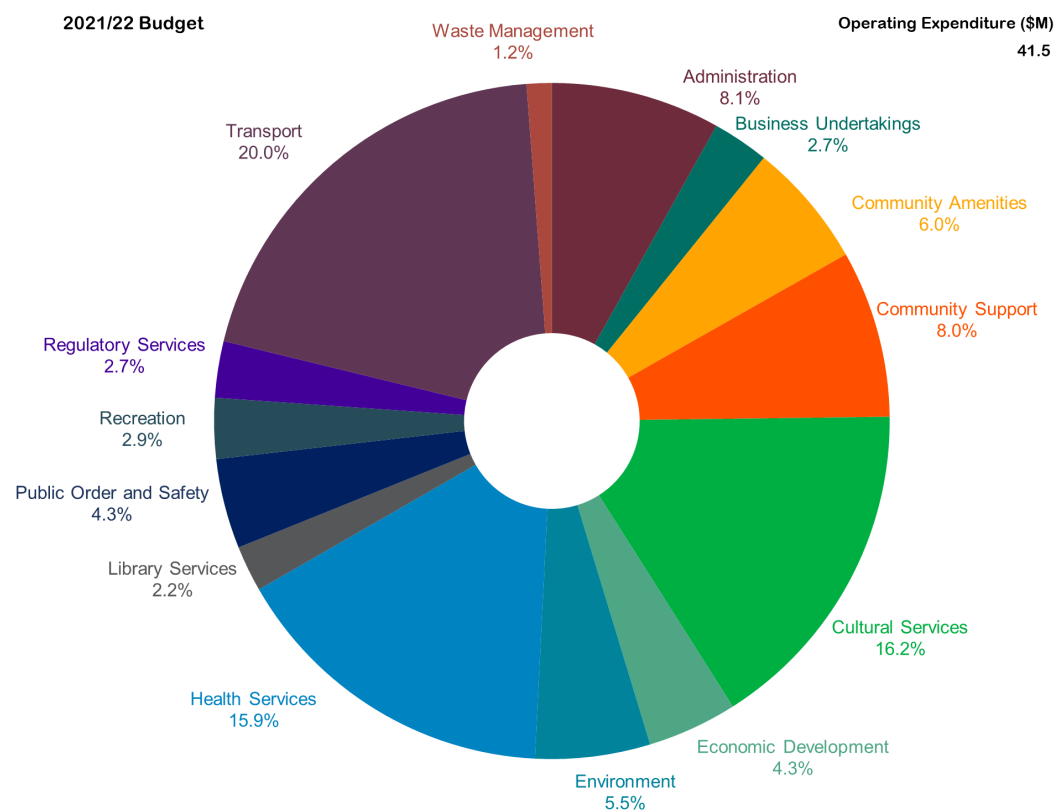
Indicator	Description	Target	Result
Theme 1 - Natural and Built Heritage			
Building Rules Consent Processing	The percentage of Building Rules Consent Applications completed within three months of lodgement	90%	Performance data not available - 971 applications lodged 867 approved
Planning Consent Processing	The percentage of Planning Consent Applications completed within three months of lodgement	90%	
Theme 2 - Community and Culture			
Library Visits	The number of library visits and participation within The Barossa Council area	5 visits per capita	3.9 visits
Mutual Liability Claims	Number of successful Mutual Liability Claims against Council	3 or less per annum	0
Theme 3 - Infrastructure			
Asset Spending Ratio	Ratio of asset expenditure on renewal, replacement and upgraded assets and maintenance on assets	Between 100% and 150% of depreciation	110%
Theme 4 - Health and Wellbeing			
Nuisance and Environmental Complaint Resolution Rate	Percentage resolved within due date	75%	Data not available
Waste Disposal Rate	Percentage of waste disposed to landfill	Less than 65%	61%
Recycling Rate	Percentage of waste recycled	More than 35%	41%
Theme 5 - Business and Employment			
Tourism Customer Satisfaction with Visitor Information Services	Average customer satisfaction rating	4 or above	Data not available
Visitor Information Centre Bookings	Annual booking revenue (accommodation / tours / tickets)	100% of budget	118%
Cycle Hub - Bike Hire Revenue	Annual sales revenue	100% of budget	67%
How We Work - Good Governance			
LGA KPI Audit Action Plan	Percentage of KPI audit actions complete	90%	82%
LGA Risk Review	Percentage risk review conformance	90%	Review not undertaken in 20-21 due to COVID-19
Customer Request Completion Rate	Percentage of customer requests completed (on time and overdue)	85%	98%
Customer Request Resolution Rate	Percentage of customer requests resolved on time	85%	89%
Operational Expenditure Against Budget	Actual operating expenditure as a % of budgeted operating expenditure	100%	93%
Capital Expenditure Against Budget	Actual capital expenditure as a % of budgeted capital expenditure	90%	85%
Staff Development - Training	Percentage of staff with an approved training needs analysis	85%	System has been recently implemented - data not currently available
Staff Development - Performance Partnering	Percentage of staff who have completed performance partnering	85%	55%
Staff Retention	Percentage of employees retained	90%	90%

2021-22 KEY NON-FINANCIAL PERFORMANCE INDICATORS

Indicator	Description	Target
Theme 1 - Natural and Built Heritage		
Development Performance	% of development applications decided within timeframe	80%
Theme 2 - Community and Culture		
Library Visits	The number of library visits and participation within The Barossa Council area	5 visits per capita
Theme 3 - Infrastructure		
Asset Spending Ratio	Ratio of asset expenditure on renewal, replacement and upgraded assets and maintenance on assets	Between 100% and 150% of depreciation
Theme 4 - Health and Wellbeing		
Nuisance and Environmental Complaint Resolution Rate	Percentage resolved within due date	75%
Waste Disposal Rate	Percentage of waste disposed to landfill	Less than 65%
Recycling Rate	Percentage of waste recycled	More than 35%
Theme 5 - Business and Employment		
Tourism Customer Satisfaction with Visitor Information Services	Average customer satisfaction rating	4 or above
Visitor Information Centre Bookings	Annual booking revenue (accommodation / tours / tickets)	100% of budget
How We Work - Good Governance		
LGA KPI Audit Action Plan	Percentage of KPI audit actions complete	90%
LGA Risk Review	Percentage risk review conformance	90%
Customer Request Completion Rate	Percentage of customer requests completed (on time and overdue)	85%
Customer Request Resolution Rate	Percentage of customer requests resolved on time	85%
Operational Expenditure Against Budget	Actual operating expenditure as a % of budgeted operating expenditure	95-100%
Capital Expenditure Against Budget	Actual capital expenditure as a % of budgeted capital expenditure	90%
Staff Development - Training	Percentage of staff with an approved training needs analysis	85%
Staff Development - Performance Partnering	Percentage of staff who have completed performance partnering	85%
Staff Retention	Percentage of employees retained	90%

2021-22 ANNUAL BUSINESS PLAN INITIATIVES

FUNCTIONAL OUTCOMES TARGET 2020-21



2021-22 KEY ACTIVITIES

Description	Community/ Corporate Plan Theme
Complete Roadside Vegetation Plan and commence implementation	 Natural Environment and Built Heritage
Develop and implement a Climate Change Adaption Strategy	
Support heritage grants program	
Facilitate works and discussion on the development of the Concordia Growth Area Master Plan under an agreed governance framework	
Review of Land Management Agreement templates	 Community and Culture
Roll out increased social inclusion resourcing	
Delivery of approved The Big Project activities (planning of priority projects and grant applications)	
Complete review and commence implementation of library and heritage service reforms	
Support community grants program	
Continue support of Council's volunteer management coordination	
	 Infrastructure
Implement 85% of targeted planned infrastructure capital program	
Delivery of approved The Big Project construction in line with funding agreements	
Pursue suitable grant funding opportunities and partnerships for freight route, bridges and other key road, footpath and urban development projects	
	 Health and Wellbeing
Review and implement the Regional Public Health and Wellbeing Plan	
Continue to improve and implement community education programs around waste management	
	 Business and Employment
Develop and implement the Local Economic Development Plan	
Continued implementation and review of business and other support components of the COVID-19 recovery program, including visitor marketing	
	 Good Governance
Continue implementation of the approved efficiency, customer service and continuous improvement program	
Complete review of Operational / Service Plan	
Implement Phase 1 of the Business Case for Sustainable Resourcing	
Commence implementation of the Local Government Reform legislative changes	

KEY FINANCIAL PERFORMANCE INDICATORS

Council has a number of Key Financial Performance Indicators (KPIs) which measure the impact of the annual budget on Council's financial position.

Legend:	Target Not Met	Target At Risk	Target Met
			

Key Performance Indicator 1: Operating Result (\$'000)

Council has set the following target - **To achieve an operating break-even position, or better, over any ten year period.** The operating result for 2021/22 is forecast as a deficit due to the Federal Government decision to pay \$843k of the 2021/22 grants in June 2021. The cumulative ten year period is a surplus position at \$187k (if grants were not paid early this would have been \$1,030k) for more information refer to the Long Term Financial Plan section within this plan.

Year	2018-19 Actual	2019-20 Actual	2020-21 Forecast Q3+	2021-22 Budget
Result (\$'000)	1,843	1,511	-340	-847
Status				

Key Performance Indicator 2: Operating Surplus/(Deficit) Ratio

Expresses the projected Operating Surplus/(Deficit) result as a percentage of general rate revenue. Council has set the following target - **To achieve an operating surplus ratio of between -2% to 10%. This forecast is outside the range due to factors noted in KPI 1.**

Year	2018-19 Actual	2019-20 Actual	2020-21 Forecast Q3+	2021-22 Budget
Result	4.74%	3.86%	-0.84%	-2.1%
Status				

Key Performance Indicator 3-1: Net Financial Liabilities (\$'000)

Council has set the following target - **Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.**

Year	2018-19 Actual	2019-20 Actual	2020-21 Forecast Q3+	2021-22 Budget
Result (\$'000)	3,833	5,231	9,225	23,114
Status				

Key Performance Indicator 3-2: Net Financial Liabilities Ratio

Expresses the projected Net Financial Liabilities as a percentage of total operating revenue for each year. It is Council policy (and industry best practice) that this ratio shall not exceed 100%. Council has set the following target - **Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.**

Year	2018-19 Actual	2019-20 Actual	2020-21 Forecast Q3+	2021-22 Budget
Result	10%	13%	23%	57%
Status				

Key Performance Indicator 4: Asset Renewal Funding Ratio

Expresses the rate by which assets are wearing out and being replaced by comparing capital outlays on renewal/replacement to the Infrastructure Asset Management Plans. Council has set the following target: **Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans.** A substantial amount of 'Upgraded' asset work completed each year are partly renewing components of existing assets. The calculation to compile this ratio does not include any upgrade costs as it is not considered 'renewal/replacement'. This is then effectively understating the expenditure for asset replacement and the ratio is not then reflecting the true actual net asset renewals. It is expected the renewal spend information will be more accurate when the four year review of the IAMP's is undertaken and the improvement plans from that work provides these projections per annum.

Year	2018-19 Actual	2019-20 Actual	2020-21 Forecast Q3+	2021-22 Budget
Result	443%	92%	86%	99%
Status				

OPEN GOVERNMENT & TRANSPARENCY INITIATIVES

Ordinary meetings of the full Council are held in the Council Chambers, 43-51 Tanunda Road, Nuriootpa on the third Tuesday of every month at 9am.

All meetings are open to the public and Council agendas and minutes are on display for public inspection and available online at barossa.sa.gov.au

Section 90(1) of the *Local Government Act 1999* specifies that Council meetings are held in a public place but on occasions this principle is outweighed by the need to keep the information or discussion confidential.

During this financial year, 27 confidential reports were presented to Council, zero to the Audit Committee and four to the Barossa Assessment Panel.

Each application of confidentiality clause was in accordance with Council's Code of Practice.

The occasions when Council or Committees used Sections 90(2) and (3) of the Act to consider confidential matters are listed below:

Category	Reason to exclude public from Council meeting pursuant to Section 90(3)	No. Items
90(3)(a)	information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	14
90(3)(b)	information the disclosure of which— (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest;	2
90(3)(c)	information the disclosure of which would reveal a trade secret	-
90(3)(d)	commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest;	10
90(3)(e)	matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person; information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial;	-
90(3)(f)	information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial;	-
90(3)(g)	matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty;	-
90(3)(h)	legal advice;	8

Category	Reason to exclude public from Council meeting pursuant to Section 90(3)	No. Items
90(3)(i)	information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	-
90(3)(h) & 90(3)(i)	legal advice; and information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	1
90(3)(j)	information the disclosure of which— (i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and (ii) would, on balance, be contrary to the public interest;	-
90(3)(k)	tenders for the supply of goods, the provision of services or the carrying out of works	10
90(3)(m)	information relating to a proposed amendment to a Development Plan under the <i>Development Act 1993</i> before a Development Plan Amendment proposal relating to the amendment is released for public consultation under that Act;	4
90(3)(n)	information relevant to the review of a determination of a council under the <i>Freedom of Information Act 1991</i> .	-

Council meetings - date and subject of matters:

Date	Report Title	Reason/ Section No.
21/7/2020	Chief Executive Officer's 2019-20 Performance Review and Conditions of Contract Review	90(3)(a)
2/9/2020	Taxation Ruling 2009/2 Superannuation of Leave Loading	90(3)(h) & 90(3)(i)
15/6/2020	Truck Access – Murray Street Tanunda	90(3)(d)
20/10/2020	Santos Tour Down Under 2021	90(3)(d)
20/10/2020	Tender - Caravan Park Management Services	90(3)(k)
17/11/2020	COVID-18 Recovery Grant Program	90(3)(a) 90(3)(d)
15/12/2020	Australia Day Awards 2021 - Citizen of the Year, Young Citizen of the Year, Community Event of the Year and Community Project of the Year	90(3)(a)
27/1/2021	COVID-19 Recovery Grant Program - updated matters	90(3)(a) 90(3)(d)
27/1/2021	Proposal to develop autonomous vehicle business case	90(3)(k)
27/1/2021	Menge Road - Tanunda - noise complaint	90(3)(h)
16/2/2021	Tender - Reconstruction Basedow Road, Tanunda	90(3)(k)
16/3/2021	Smart City proposal	90(3)(k)
16/3/2021	Tender - Barossa Bushgardens Nursery - drainage and water recycling project	90(3)(k)
16/3/2021	Tenders - Angas Recreation Park multi-use changeroom and club room, extensions and upgrades - construction - T0153-2021 and Angas Recreation Park junior oval construction	90(3)(k)
20/4/2021	Private works proposal	90(3)(a)
20/4/2021	Nuriootpa old dump site proposal	90(3)(b)

Council meetings - date and subject of matters (continued):

5/5/2021	Local Economic Development Plan	90(3)(k)
5/5/2021	Gawler River Floodplain Management Authority (GRFMA) - Barossa perspective	90(3)(h)
15/6/2021	CEO Performance Review outcomes	90(3)(a)

Barossa Assessment Panel - date and subject of matters:

4/8/2020	ERD Court Appeal - 44 Washington Street, Angaston	90(3)(m)
6/10/2020	ERD Court Appeal - 44 Washington Street, Angaston	90(3)(m)
6/10/2020	Assessment Manager Report	90(3)(m)
1/6/2021	1929 Barossa Valley Way, Rowland Flat	90(3)(m)

Other confidential order information for Council under section 91(7):

Other confidential order information for Council

Number of orders that remained operative at the end of the financial year	14
Number of orders that expired, ceased to apply, or were revoked during the financial year	5
Number of matters where the documents were also kept confidential	14

Other confidential order information for Audit Committee

Number of orders that remained operative at the end of the financial year	0
Number of matters that are to remain confidential for a certain period of time	0
Number of orders that expired, ceased to apply, or were revoked during the financial year	0
Number of matters where the documents were also kept confidential	0

Other confidential order information for Barossa Assessment Panel

Number of orders that remained operative at the end of the financial year	4
Number of matters that are to remain confidential for a certain period of time	4
Number of orders that expired, ceased to apply, or were revoked during the financial year	0
Number of matters where the documents were also kept confidential	4

CONFIDENTIAL ITEMS PERCENTAGE

Council/ Committee	# of agenda items	# of confidential items	% confidential
Barossa Assessment Panel	52	2	3.8%
Council	306	19	6.2%
Audit Committee	50	0	0%

Review of Confidentiality Orders

Council, or the Chief Executive Officer if delegated, reviews orders on an as-required basis as items are due for review. The confidential register is assessed on a monthly basis for orders that require assessment for review. Items that require review by Council are presented in the Council agenda. Items that expire or cease to apply and do not require further review are released on the publicly available confidentiality register.

Freedom of Information (FOI) Requests

Council is pleased to comply with the *Freedom of Information Act 1991* and process applications for public access to official documents and records under its control and provide for the correction of public documents and records in appropriate cases. Council's Freedom of Information Statement is updated annually – refer Appendix 1.

The total number of applications received during the reporting period in accordance with Section 13 of the *Freedom of Information Act 1991* was thirteen (13):

General information applications	9
Personal information related applications	4
Applications transferred to another agency	1
Total number of FOI Applications	13

EXECUTIVE MANAGEMENT TEAM



Martin McCarthy
Chief Executive
Officer



Matt Elding
Director
Works and
Engineering
Services



Joanne Thomas
Director Community
Projects and
Director Corporate
and Community
Services



Gary Mavrinac
Director
Development and
Environmental
Services



Joanne Moen
Director Corporate
Services and
Business Innovation

HUMAN RESOURCES & WORKFORCE DEVELOPMENT

Staff profile by gender	Male	Female
CEO	1	0
Directors	2	2
Managers	6	5
Employees	59	77
Total headcount	68	84
FTE	132.49	

HUMAN RESOURCE MANAGEMENT & EQUAL OPPORTUNITY PROGRAMS

Pursuant to Section 107 of the *Local Government Act 1999*, the Chief Executive Officer has implemented, maintained and reviewed the human resource framework of the organisation on an ongoing basis including the management, training and induction of employees. Policy and processes of the organisation promote sound practice including recruitment, performance appraisal, equal opportunity, grievance and disciplinary matters.

REGISTER OF REMUNERATION, SALARIES & BENEFITS

Pursuant to Section 105 of the *Local Government Act 1999*, Council maintains a Register of Salaries which is available for inspection at the Principal Office and barossa.sa.gov.au, with extracts available for a fixed fee.

The Chief Executive Officer and Directors receive remuneration, superannuation and leave entitlements in accordance with their contracts of employment, access to appropriate portable computer technology, provision of a mobile phone and a motor vehicle for private use (in lieu of overtime).



Appendix One

Freedom of Information Statement and Legal Disclosures

This Freedom of Information Statement is published by The Barossa Council is in accordance with the *Freedom of Information Act 1991*.

Introduction

Subject to certain restrictions, the Freedom of Information Act ("the FOI Act") gives members of the public a legally enforceable right to access information held by South Australian Local Government agencies such as councils. The purpose of this Freedom of Information Statement is to assist members of the public to identify the functions and decision making processes of The Barossa Council ("Council"), detail the type of information held by Council and how it can be accessed by the public.

Council is pleased to comply with the FOI Act and welcomes enquiries. An updated Information Statement will be published on Council's website each financial year. This Information Statement is reflective of Council's Administration as at 30 June 2021.

1. STRUCTURE AND FUNCTIONS OF THE COUNCIL

1.1 FULL COUNCIL AND PROVISIONS FOR MEETING PROCEDURES

Full Council is the decision making body on all Council policy matters. Full Council currently consists of the Mayor and 11 Councillors also known as Elected Members. Council is not divided into Wards.

The following table compares The Barossa Council's representation quota with neighbouring and other comparable councils. The representation quota is obtained by dividing the total number of electors for each council by the number of Elected Members.

Council	Number of Councillors (including Mayor)	Eligible Electors	Electors per representative
Alexandrina	12	21,150	1,763
Barossa Council	12	18,118	1,510
Berri Barmera	9	7,296	811
Copper Coast	10	11,728	1,173
Light Regional	11	10,545	959
Loxton Waikerie	11	8,217	747
Murray Bridge	10	14,853	1,485
Port Pirie	10	12,927	1,293
Victor Harbour	10	12,844	1,284
Wattle Range	12	8,509	709
Yorke Peninsula	12	8,753	729

In accordance with the *Local Government Act 1999* ("the LG Act"), Council is required to hold representation reviews at prescribed intervals, to determine whether the community would benefit from altering Council's composition or ward structure.

During the review, community members are invited to make written submissions on a report prepared by a qualified person, that assesses the representation options available, and also on Council's proposal for future composition and structure (which is based on the initial options report and public feedback). The Barossa Council's next representation review is scheduled to occur from April 2024 to April 2025.

The operations of Council are primarily determined by requirements of the *Local Government Act 1999* ("the LG Act").

Council is established to provide for the government and management of its area at the local level and, in particular:

- (a) To act as a representative, informed and responsible decision-maker in the interests of its community;

- (b) To provide and co-ordinate various public services and facilities and to develop its community and resources in a socially just and ecologically sustainable manner;
- (c) To encourage and develop initiatives within its community for improving the quality of life of the community;
- (d) To represent the interests of its community to the wider community; and
- (e) To exercise, perform and discharge the powers, functions and duties of local government under the Local Government Act and other Acts in relation to the area for which it is constituted (section 6 LG Act).

The provisions of the LG Act are supported by the Local Government (Procedures at Meetings) Regulations (the 'Regulations') 2013. Council also has a Code of Practice for Meeting Procedures (the 'Code of Practice'), provides guidance and rules around meeting procedures. The Regulations apply to all Council Meetings and Committees. The Code of Practice applies to all Council meetings and some Committee meetings.

The Regulations and Code of Practice do not apply to meetings of the Barossa Assessment Panel (BAP) which is established in accordance with the provisions of the Development Act 1993. In 2020, the BAP was established under the provisions of the Planning, Development and Infrastructure Act 2016 ("PDI Act"). The BAP Terms of Reference are endorsed by Council and the BAP has established its own Operating and Meeting Procedures.

Ordinary meetings of Council are held in the Council Chambers, 43-51 Tanunda Road, Nuriootpa, on the third Tuesday of every month at 9.00am. All meetings are open to the public, with the exception of any matters subject to an order of confidentiality under section 90 of the LG Act. Notices of all meetings of Council and its Committees are available on Council's website at www.barossa.sa.gov.au.

The community can access information about the business of Council through the agendas and associated reports prepared for Council and Committee meetings. Agendas, including Minutes of the previous meetings and supporting documents, are placed on public display no less than three days prior to Council meetings and are available on Council's website and at the Principal Office and branches of Council. Minutes of meetings are available on the website within five days of the Council meeting.

1.2 COUNCIL COMMITTEES AND SUBSIDIARIES

Schedule 1 of this Statement lists the various committees of Council and identifies under which section of the LG Act, Development Act or PDI Act they have been formed. It also lists Council's advisory groups and working parties which advise Council of important issues within the community.

Committees streamline Council business and assist in the performance of its functions. Committees meet at intervals determined in their Terms of Reference and make recommendations to Council. Meetings are open to the public with the exception of any matters subject to an order of confidentiality under section 90 of the LG Act.

Chapter 6 of the LG Act and the Regulations prescribe the way meetings of a Council and its Committees are to be conducted.

1.3 EXTERNAL COMMITTEES/BOARDS/ASSOCIATIONS

Council participates in a number of Committees, Boards and Associations, which have been established outside of the LG Act or are hosted beyond Barossa borders, comprising Elected Members, staff, and the public, and these are listed in Schedule 1.

1.4 DELEGATIONS

In accordance with sections 44 and 101 of the LG Act, the Council has delegated relevant powers and/or functions to the Chief Executive Officer who then sub-delegates to an

employee, a Committee, or an authorised person. Council has also delegated relevant powers and/or functions directly to the Barossa Assessment Panel and the Strategic Planning and Development Policy Committee.

Council's Delegations Register reflects the delegated authority from the Council to the Chief Executive Officer (and subsequently any further sub-delegations), and any delegated authority directly from Council to Committees and officers. The Delegations Register is required to be reviewed within 12 months after the conclusion of a periodic election. During the reporting period, the Delegations Register was updated as legislation changes and is available to be viewed by the public on request at the Principal Office during ordinary working hours or anytime on Council's website at www.barossa.sa.gov.au.

1.5 FUNCTIONS OF COUNCIL

The functions of Council are set out in section 7 of the LG Act and are listed below:

- To plan at the local and regional level for the development and future requirements of its area;
- To provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area;
- To determine the appropriate financial contribution to be made by ratepayers to the resources of the council;
- To provide for the welfare, well-being and interests of individuals and groups within its community;
- To take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
- To manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
- To provide infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area);
- To promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism;
- To establish or support organisations or programs that benefit people in its area or local government generally;
- To manage and, if appropriate, develop, public areas vested in, or occupied by, the council;
- To manage, improve and develop resources available to the council;
- To undertake other functions and activities conferred by or under an Act.

Note: the above list includes any amendments made to the LG Act that commenced 21 September 2021.

Section 41 of the LG Act empowers Council to establish Committees:

- To assist Council in performance of its functions.
- To inquire into and report to Council on matters within the ambit of Council's responsibilities.
- To provide advice to Council.
- To exercise, perform or discharge delegated powers, functions or duties.

1.6 SERVICES FOR THE COMMUNITY

Council is required by legislation to:

- determine policies to be applied by Council
- develop and adopt Strategic Management Plans

- prepare and adopt annual business plans and budgets
- establish an Audit Committee
- develop appropriate policies, practices and processes of internal control
- set performance objectives
- establish processes for the internal review of Council decisions
- determine the type, range and scope of projects to be undertaken by the Council
- deliver planning and development services
- deliver dog and cat management services
- deliver fire prevention services and
- provide any necessary administrative services to support Council's functions.

Other services and activities are provided through the decision making processes of Council in response to the local needs, interests and aspirations of individuals and groups within its community to ensure that Council resources are used equitably.

Other services provided by Council:

Arts Programs	Public Cemeteries
Car Parks	Public Libraries
Civic Affairs – Citizenship Ceremonies	Public Seating
Community Halls	Public Swimming Pools
Community Home Assistance Services	Public Toilets
Cycle Tracks	Rate Collection
Customer Service Information	Recreational / Sporting Facilities / Reserves
Development Controls	Recycling
Dry Zones	Road / Footpath / Kerbing
Emergency Services	School Crossings / Traffic Lights
Environmental Health	Septic Tank Effluent Disposal Schemes
Flood Prevention	Street Beautification
Food Inspections	Street Closures
Gallery Exhibitions	Street Lighting
Garbage Collection	Street Sweeping
Heritage Preservation	Stormwater Drainage
Litter Bins	Traffic Control Devices
Immunisation Programs	Transport Assistance
Parking Bays	Visitor / Tourist Information
Parking Controls	Volunteer Coordination
Parks and Reserves	Youth Development
Playground Equipment	War Memorials

2. PUBLIC PARTICIPATION

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

- **Deputations at Meetings** - With the permission of the Mayor or Committee Chair, a member of the public can address the Council or a Committee on any issue within the Council's jurisdiction.
- **Petitions** - Written petitions can be addressed to the 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.
- **Staff Members** - Members of the public can contact Council staff to discuss any issue relevant to Council.

- **Participation** - Any member of the public can provide feedback to Council during a community consultation process.
- **Council's website** – Members of the public can leave a customer request on Council's website at www.barossa.sa.gov.au and on Council's online engagement portal <https://yoursay.barossa.sa.gov.au/>
- **Social Media** – Members of the public can discuss issues of concern via Council's Facebook page at <https://www.facebook.com/thebarossacouncil/>

2.1 PUBLIC CONSULTATION POLICY

Public consultation is undertaken and promoted in accordance with Council's Public Consultation Policy and section 50 of the LG Act. Section 50 requires the Policy to identify steps Council intends to take where the Act requires consultation and provides for the steps to vary according to the class of decisions to be made by Council. A copy of Council's Public Consultation Policy is available on Council's website. To fulfil the requirements of this Policy, Council has identified a range of options available to it to communicate information to interested persons and invite submissions. Council can add to these options for specific purposes.

As a minimum, Council will publish a Notice in a newspaper circulating in the area, as well as on its website, describing the matter for which public consultation is required, and invite interested persons to make submissions to Council within a period, being at least twenty one days stated in the Notice. Council will consider any submission received as part of its decision making process and will also have regard to any relevant legislation.

On 8 April 2020, a notice was issued by the Minister for Transport, Infrastructure and Local Government pursuant to section 302B of the LG Act, the *Public Access and Public Consultation Notice (No 2) 2020 (Notice No. 2)*, varying or suspending the operation of specific provision of the LG Act as part of the COVID-19 emergency response. Council reviewed and updated its Public Consultation Policy in line with Notice No. 2 on 19 May 2020:

- suspending the statutory requirement to hold public meetings as part of a public consultation process;
- suspending any other requirement to hold public meetings; and
- suspending any other requirement to undertake in person consultation;

These suspensions were in force from Council during the reporting period. The details of these suspensions can be found in Council's Public Consultation Policy, available on the website www.barossa.sa.gov.au.

3. ACCESS TO COUNCIL DOCUMENTS

3.1 DOCUMENTS AVAILABLE FOR INSPECTION

Most information and documentation held by Council is available for public viewing and is readily available without recourse to the Freedom of Information Act and Council invites members of the public to discuss their information needs with staff members.

The documents listed in Schedule 2 of this Statement are available for public inspection at Council's Principal Office, 43-51 Tanunda Road, Nuriootpa, during ordinary office hours (9.00am to 5.00pm, Monday to Friday) free of charge. Members of the public may also purchase copies of these documents at the cost indicated by Council (postage and packing additional if mailed) as detailed on Council's website. Many of these documents are also available on Council's website where the public may view them www.barossa.sa.gov.au.

3.2 OTHER INFORMATION REQUESTS UNDER THE FREEDOM OF INFORMATION ("FOI") ACT

3.2.1 Access to Council Records

Requests for other information not included in paragraph 3.1 above will be considered in accordance with the FOI Act.

An application for access to Council information which is not publicly available must meet all of the following criteria before Council's Accredited FOI Officer can process it. The application should:

- Be in writing (Council has a [Freedom of Information Application](#) available on the website and at all Council offices);
- Specify that it is made under section 13 of the FOI Act;
- Be accompanied by an application fee (unless the individual is entitled to have the fee waived and can supply relevant concession card proof);
- Contain such information concerning the requested document(s) as is reasonably necessary to enable the Council to identify it;
- Specify an address (which must be in Australia) to which notices regarding the application should be sent; and
- Be lodged at the Principal Office (43-51 Tanunda Road, PO Box 867, Nuriootpa, SA 5355) or Council branch office during normal opening hours – applications to be marked for the attention of the Accredited Freedom of Information Officer.

If the documents relate to the applicant's personal affairs, proof of identity may be requested.

If the documents are being sought on behalf of another person relating to their personal affairs, Council may ask for a consent form signed by that person.

Forms of access may include:

- inspection or copies (subject to copyright laws) of documents
- transcripts of recorded documents
- a photograph, x-ray, DVD or other medium in or which information is recorded or stored

An application will be dealt with on behalf of Council by the Accredited FOI Officer as soon as practicable and within 30 days after it is received in the required format, unless an extension of time is sought in accordance with the FOI Act. The Accredited FOI Officer may assist the applicant to direct the application to another agency or transfer the application to another agency if appropriate.

If the FOI Officer refuses access to a document, s/he will confirm in writing why the document is restricted.

In accordance with the Freedom of Information (Fees and Charges) Regulations 2018 and the Freedom of Information (Fees) Notice 2021, the following inclusive fees will apply. (No fee required for current concession card holders or if payment of the fee would cause financial hardship). Council retains at all times a discretion to waive, reduce or remit a fee for any reason it thinks fit (section 53(2a) FOI Act).

Application Fee	\$38.25
Administration costs for processing personal affairs application	2 hours free, then \$14.10 per 15 mins
Administration costs for processing all other applications	\$14.10 per 15 mins
Photocopy charge	\$0.20 per A4 page
Written transcript of words recorded or contained in document	\$8.40 per A4 page
Photograph, x-ray, DVD or other medium in or on which information is recorded or stored	The actual charge in producing copy
Postage or delivery charges	Cost as incurred
Application Fee for Internal Review of FOI determination by Council	\$38.25

Fees are accurate at the time of printing but are subject to review of the FOI Regulations and Fee Notices.

If, in the FOI Officer's opinion, the cost of dealing with an application is likely to exceed the application fee, an advance deposit may be requested. The request will be accompanied by a notice that sets out the basis on which the amount of the deposit has been calculated. The FOI Officer will endeavour to work with the applicant to define the scope of the request and the costs involved.

3.2.2 Amendment to Council Records

The FOI Act also provides for the amendment of documents held by Council which contain personal information which is incomplete, incorrect, and out of date or misleading. To gain access to these Council records, a person must complete and lodge with Council an application form as outlined in paragraph 3.2.1 above outlining the records that s/he wishes to inspect.

If it is found that the records require amendment, details of the necessary changes are to be lodged with Council's Accredited FOI Officer. There are no fees or charges for the lodgement or the first two hours of processing this type of application and where there is a significant correction of personal records and the mistakes were not the applicant's, any fees and charges paid for the original application will be fully refunded.

Further information regarding the FOI Act can be located at the [State Records website](#).

Martin McCarthy
Chief Executive Officer

5 November 2021 *(all information accurate at the time of publishing)*

Schedule 1: Council Committees

COUNCIL COMMITTEES ESTABLISHED UNDER SECTION 41 OF THE LOCAL GOVERNMENT ACT

- **Audit** – to monitor the participation of management and the external auditors in the financial reporting process; oversee and make recommendations on the approach used by management to address business risks; review and make recommendations on how Council's corporate, financial governance and legal responsibilities are addressed.

Allowances for external members of the Audit Committee are set by Council, and were as follows for the 2020-2021 financial year:

Chairperson	\$585 (GST exclusive) per meeting
Independent Members	\$380 (GST exclusive) per meeting
Elected Members	NIL

- **CEO Performance Review** - to consider matters relating to the Chief Executive Officer's recruitment, remuneration, employment and performance.
- **Community Assistance Scheme** - to manage Heritage Grants, Community Grants and Youth Grants, to non-profit groups, clubs and organisations within the Council district, towards projects and activities that contribute community development.
- **Strategic Planning and Development Policy** - to advise on the management, development and changes to policies related to land use and development; and to initiate projects for orderly and sustainable development for all areas of Council.

Facilities Management and Township Committees

- Barossa Bushgardens
- Barossa Regional Gallery

COUNCIL ADVISORY GROUPS ESTABLISHED BY COUNCIL RESOLUTION

- Angaston Recreation Park and Hall Volunteer Group
- Angaston Town Hall Advisory Group
- Community Transport and Home Assist Advisory Group
- Curdnatta Recreation Park Volunteer Group
- Disability Action and Inclusion Advisory Group
- Lyndoch & Districts Community Volunteer Group
- Lyndoch Hall Volunteer Group
- Moculta Recreation Park and Soldiers' Memorial Hall Volunteer Group
- Murray Recreation Park Volunteer Group
- Old Union Chapel Volunteer Group
- Rowland Flat Memorial Community Centre Volunteer Group
- Stockwell Recreation Park and Stockwell Hall Volunteer Group
- Tanunda Recreation Park Volunteer Group
- Volunteering Barossa and Light Advisory Group
- Williamstown Community Council Volunteer Group
- Williamstown Soldiers' Memorial Hall Volunteer Group
- Williamstown Queen Victoria Jubilee Park Volunteer Group

Working Parties/Groups

- Business Continuity
- Culture Hub Stakeholder Group
- Dry Zone Working Party
- Regional Cycle Trail Working Group
- Tanunda Recreation Park – Landscape Working Group
- The Big Project – Barossa Regional Culture Hub – Detailed Design Working Group

- The Big Project – Lyndoch Recreation Park – Detailed Design Working Group
- COVID-19 Recovery Working Group
- Boundary Reform Working Group

COUNCIL COMMITTEES ESTABLISHED UNDER SECTION 42 OF LOCAL GOVERNMENT ACT (SINGLE COUNCIL SUBSIDIARY)

- **Nuriootpa Centennial Park Authority (trading as the Barossa Valley Tourist Park)** - manages the Caravan Park, and sporting facilities within the Park, on behalf of Council.

COUNCIL COMMITTEES ESTABLISHED UNDER SECTION 43 OF LOCAL GOVERNMENT ACT

- **Gawler River Floodplain Management Authority** includes the Councils of Adelaide Plains, Adelaide Hills, Gawler, Barossa, Light and Playford and co-ordinates the construction, operation and maintenance of flood mitigation in the Gawler River area.
- **Central Local Government Region (trading as Legatus Group)** consists of Barossa, Barunga West, Clare and Gilbert Valleys, Copper Coast, Flinders Ranges, Light, Adelaide Plains (formerly Mallala), Mount Remarkable, Northern Areas, Orroroo/Carrieton, Peterborough, Port Pirie, Wakefield and Yorke Peninsula and is established to undertake co-ordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level.

COUNCIL COMMITTEES ESTABLISHED UNDER THE PLANNING, DEVELOPMENT AND INFRASTRUCTURE ACT 2016

- **Building Fire Safety Committee** - responsible for all matters arising under section 157 of the Planning, Development and Infrastructure Act 2016, including those matters commenced under section 71 of the Development Act 1993, which are of a building fire safety nature.
- **Barossa Assessment Panel** - responsible as a relevant authority under the Planning, Development and Infrastructure Act 2016, which are of a development control nature (subject to prescribed limitations). Allowances for external Barossa Assessment Panel members are set by Council, and are as follows:

Chairperson	\$500 (GST exclusive) per meeting
Independent Members	\$300 (GST exclusive) per meeting
Elected Members	NIL

COUNCIL COMMITTEES ESTABLISHED UNDER THE WORK HEALTH AND SAFETY ACT 2012

- **Work Health and Safety Committee** - responsible for all matters arising under Part 5, Division 4 of the Work Health and Safety Act 2012.

EXTERNAL COMMITTEES / BOARDS / ASSOCIATIONS

Council participates in a number of External Committees, Boards and Associations, comprising Elected Members, staff and members of the public. They are:

- Association of Tanunda STEDS Irrigators Inc.
- Barossa and District Health Advisory Council Inc.
- Barossa Partnerships
- Barossa Regional Procurement Group
- Barossa Zone Emergency Management Committee
- Eastern Hills and Murray Plains Catchment – Local Action Planning Committee
- Junction Women's Housing Regional Reference Group
- Local Government Association
- Local Government Emergency Liaison Officer
- Local Government Finance Association of South Australia
- Penrice Consultative Committee
- Ranges to River Local Government Advisory Committee
- Seniors' Collaborative Action Project (SCAP)

- SA Housing Trust/Adelaide Brighton Cement Cottages Committee
- South Australian Cricket Infrastructure Strategy Reference Group
- South Para Natural Resource Management Committee
- St John Ambulance – Mount Pleasant Division Board
- The Barossa, Light and Gawler Regional Heritage Network
- Tourism Barossa Inc.
- Mount Lofty Ranges World Heritage Bid Project Steering Group

Schedule 2: Documents Available for Inspection

GENERAL

- Council Agendas
- Council Minutes
- Documents and reports to the Council or Council committee that are not of a confidential nature under section 90 of the LG Act
- Recommendations adopted by resolution of the Council
- Section 41 Committee Agendas not of a confidential nature under section 90 of the LG Act
- Section 41 Committee Minutes not of a confidential nature under section 90 of the LG Act
- Annual Budget
- Annual Report
- Annual Financial Statements
- Council By-Laws
- Current Plan Amendment Reports
- Voters' Roll
- Freedom of Information Statement

CODES OF CONDUCT OR PRACTICE KEPT AS REQUIRED BY THE LOCAL GOVERNMENT ACT 1999

- Code of Conduct for Council Members
- Code of Conduct for Employees
- Code of Practice for Access to Council and Committee Meetings and Associated Documents
- Code of Practice for Meeting Procedures

REGISTERS KEPT AS REQUIRED BY THE LOCAL GOVERNMENT ACT 1999

- Authorised Officers and Persons
- Assessment Book
- Campaign Donation Returns (for Local Government Elections)
- Community Land
- Development Applications
- Barossa Assessment Panel Members' Interests
- Delegations
- Elected Members Allowances and Benefits
- Elected Members' Gifts and Benefits
- Elected Members' Interests and online extract of the Register of Interests
- Dogs
- Employees' Gifts and Benefits
- Employees' Interests
- Employees' Salaries, Wages and Benefits
- Fees and Charges
- Public Streets and Roads
- Parking Controls
- Released Confidential Items (Council)
- Released Confidential Items (Audit Committee)

REGISTERS KEPT AS REQUIRED BY THE LOCAL GOVERNMENT (ELECTIONS) ACT 1999

There are no registers required to be kept under this Act. However, campaign donation returns are prepared by candidates and saved in this Register.

KEY PLANS

- Advocacy Strategy
- Annual Budget
- Annual Business Plan
- Annual Report
- Audited Financial Statement
- Community Plan
- Community Land Management Plans
- Corporate Plan
- Disability Access and Inclusion Action Plan
- Infrastructure and Asset Management Plans
- Long Term Financial Plan
- Regional Public Health Plan

POLICIES

- Access to Council and Committee Meetings and Associated Documents
- Accredited Professionals Notification
- Assessing and Handling Working with Children and Criminal History Information
- Asset Accounting
- Asset Management
- Australian Citizenship Ceremonies
- Budget and Business Plan and Review
- Building Inspection
- Building Fire Safety
- Caretaker
- Community Assistance Scheme
- Complaint Handling
- Community Emergency Management
- Community Assistance Scheme
- Complaint Handling under the Code of Conduct for Council Members
- Copyright Management
- Corporate Wardrobe
- Council Motor Vehicle
- COVID-19 Recovery- Business Assistance Grant
- COVID-19 Recovery - Community Assistance Grant
- COVID-19 Special Leave
- Customer Service
- Debt Recovery
- Defence Reserve Leave
- Development Fee Exemptions for Community Organisations
- Development Plan Consent Delegation
- Drug and Alcohol
- Disposal of Land and Other Assets
- Elected Members' Allowances and Benefits
- Elected Members' Training and Development
- Emergency Services Leave
- Employee Assistance Program
- Employee Travel and Accommodation
- Enforcement
- Enterprise Risk Management
- Equal Opportunity, Diversity, and Inclusion
- Event Management

- Financial Information
- Fraud and Corruption Prevention
- Funding
- Hazard Management
- Hazardous Work
- Hospitality
- Human Resource Management
- Induction
- Internal Review of Council Decisions
- Knowledge Management
- Lease and License
- Legacy Policy Statements
- Long Service Leave
- Meeting Procedures
- Media and Communications
- Memorials on Community Land
- Mobile Device
- Mobile Food Vendor
- Non-current Asset Accounting
- Order Making
- Performance Appraisal
- Privacy
- Policy Framework
- Procurement
- Property Identification
- Prudential Management
- Public Consultation
- Public Interest Disclosure
- Rates Hardship
- Rating
- Recognition of Employee Service
- Register of Interests
- Request for Service
- Reviewing and Withdrawing Expiation Notice
- Safety of Children and Vulnerable Adults
- Selection of Road and Public Names
- Social Media
- Supplementary Elections
- Supplementary Hardship for Residential Water Service Customers
- Training and Professional Development (Employees)
- Travel and Accommodation (Employees)
- Treasury Management
- Use of Council Technology Resources
- Use of Council Plant for Private Works
- Volunteer Management
- Waste Management Services
- Work Health Safety Administration
- Work Health Safety Consultation and Communication
- Work Health Safety Contractor Management
- Work Health and Safety and Return to Work
- Workplace Emergency Management

A number of other Council documents are made available for public inspection at the Principal Office at 43-51 Tanunda Road, Nuriootpa SA 5355 in accordance with Section 132 and Schedule 5 of the Local Government Act 1999. Members of the public may purchase copies of these documents by payment of the fees set out in the Fees and Charges Register. Many of these documents are also available for viewing on Council's website at www.barossa.sa.gov.au.

Appendix Two

*Financial Statements and
Subsidiary Annual Reports*

*The Barossa Council
Consolidated Financial Statements*

The Barossa Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



The Barossa Council

The Barossa Council

General Purpose Financial Statements for the year ended 30 June 2021

	Page
Table of Contents	
1. Council Certificate	2
2. Primary Financial Statements:	
- Statement of Comprehensive Income	3
- Statement of Financial Position	4
- Statement of Changes in Equity	5
- Statement of Cash Flows	6
3. Notes to the Financial Statements	7-47
4. Independent Auditor's Report - Financial Statements	48
5. Independent Auditor's Report - Internal Controls	50
6. Certificates of Audit Independence	
- Council Certificate of Audit Independence	52
- Audit Certificate of Audit Independence	53

The Barossa Council

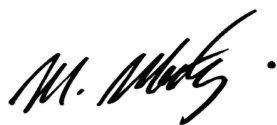
General Purpose Financial Statements for the year ended 30 June 2021

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.



Martin McCarthy
CHIEF EXECUTIVE OFFICER



Michael (Bim) Lange OAM
MAYOR

Date: 10 November 2021

The Barossa Council

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Income			
Rates	2a	32,290	31,415
Statutory Charges	2b	807	701
User Charges	2c	3,053	2,674
Grants, Subsidies and Contributions	2g	3,587	2,971
Investment Income	2d	145	255
Reimbursements	2e	8	13
Other Income	2f	1,066	1,118
Net Gain - Equity Accounted Council Businesses	19	-	28
Total Income		40,956	39,175
Expenses			
Employee Costs	3a	14,001	13,967
Materials, Contracts and Other Expenses	3b	14,838	14,820
Depreciation, Amortisation and Impairment	3c	8,802	8,197
Finance Costs	3d	557	680
Net loss - Equity Accounted Council Businesses	19	13	-
Total Expenses		38,211	37,664
Operating Surplus / (Deficit)		2,745	1,511
Asset Disposal and Fair Value Adjustments	4	(343)	(738)
Amounts Received Specifically for New or Upgraded Assets	2g	2,867	2,606
Physical Resources Received Free of Charge	2i	1,651	1,793
Net Surplus / (Deficit) ¹		6,920	5,172
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in Revaluation Surplus - I,PP&E	9a	(1,995)	(8,286)
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	-	6
Total Other Comprehensive Income		(1,995)	(8,280)
Total Comprehensive Income		4,925	(3,108)

¹ Transferred to Statement of Changes in Equity

The Barossa Council

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current Assets			
Cash and Cash Equivalents	5a	15,802	10,708
Trade and Other Receivables	5b	2,435	2,680
Inventories	5d	219	375
Total Current Assets		18,456	13,763
Non-Current Assets			
Financial Assets	6a	800	867
Equity Accounted Investments in Council Businesses	6b	2,286	2,299
Infrastructure, Property, Plant and Equipment	7a	375,773	375,542
Other Non-Current Assets	6c	5,503	4,074
Total Non-Current Assets		384,362	382,782
TOTAL ASSETS		402,818	396,545
LIABILITIES			
Current Liabilities			
Trade and Other Payables	8a	7,864	4,918
Borrowings	8b	1,465	1,889
Provisions	8c	2,883	2,832
Total Current Liabilities		12,212	9,639
Non-Current Liabilities			
Borrowings	8b	7,291	8,683
Provisions	8c	1,331	1,164
Total Non-Current Liabilities		8,622	9,847
TOTAL LIABILITIES		20,834	19,486
Net Assets		381,984	377,059
EQUITY			
Accumulated Surplus		90,827	85,224
Asset Revaluation Reserves	9a	278,019	280,014
Other Reserves	9b	13,138	11,821
Total Council Equity		381,984	377,059

The Barossa Council

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

\$ '000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
2021					
Balance at the end of previous reporting period		85,224	280,014	11,821	377,059
Restated Opening Balance		85,224	280,014	11,821	377,059
Net Surplus / (Deficit) for Year		6,920	-	-	6,920
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(1,995)	-	(1,995)
Other Comprehensive Income		-	(1,995)	-	(1,995)
Total Comprehensive Income		6,920	(1,995)	-	4,925
Transfers between Reserves		(1,317)	-	1,317	-
Balance at the end of period		90,827	278,019	13,138	381,984
2020					
Balance at the end of previous reporting period		80,385	288,294	11,488	380,167
Restated Opening Balance		80,385	288,294	11,488	380,167
Net Surplus / (Deficit) for Year		5,172	-	-	5,172
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(8,286)	-	(8,286)
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	-	6	-	6
Other Comprehensive Income		-	(8,280)	-	(8,280)
Total Comprehensive Income		5,172	(8,280)	-	(3,108)
Transfers between Reserves		(333)	-	333	-
Balance at the end of period		85,224	280,014	11,821	377,059

The Barossa Council

Statement of Cash Flows

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Cash Flows from Operating Activities			
<u>Receipts</u>			
Rates		32,506	31,368
Statutory Charges		808	702
User Charges		3,358	2,941
Grants, Subsidies and Contributions (operating purpose)		3,984	3,284
Investment Receipts		145	267
Reimbursements		9	14
Other Receipts		2,725	3,268
<u>Payments</u>			
Payments to Employees		(13,766)	(13,668)
Payments for Materials, Contracts & Other Expenses		(15,686)	(17,160)
Finance Payments		(582)	(718)
Net Cash provided by (or used in) Operating Activities	11b	13,501	10,298
Cash Flows from Investing Activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		4,511	2,828
Sale of Replaced Assets		290	210
Sale of Surplus Assets		685	355
Repayments of Loans by Community Groups		75	72
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(4,735)	(4,571)
Expenditure on New/Upgraded Assets		(7,310)	(9,329)
Net Cash provided by (or used in) Investing Activities		(6,484)	(10,435)
Cash Flows from Financing Activities			
<u>Receipts</u>			
Proceeds from Borrowings		-	1,000
Proceeds from Bonds and Deposits		65	165
<u>Payments</u>			
Repayments of Borrowings		(1,829)	(2,988)
Repayment of Principal Portion of Lease Liabilities		(66)	(51)
Repayment of Bonds and Deposits		(93)	(98)
Net Cash provided by (or used in) Financing Activities		(1,923)	(1,972)
Net Increase (Decrease) in Cash Held		5,094	(2,109)
plus: Cash and Cash Equivalents at beginning of period	11	10,708	12,817
Cash and Cash Equivalents at end of period	11	15,802	10,708

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies

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

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis 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.

In the current year, Council 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 Council's accounting policies.

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 these Notes.

1.4 Rounding

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

2 The Local Government Reporting Entity

The Barossa Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 43-51 Tanunda Road, Nuriootpa. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Subsidiary Operation

Pursuant to the Local Government Act 1999, Section 42, The Barossa Council oversees the Nuriootpa Centennial Park Authority which is a subsidiary that operates and maintains both the Barossa Valley Tourist Park and its surrounding parklands. The Authority's information as at the reporting date has been consolidated in the accounts within this report.

4 Income Recognition

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

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.

Note 1. Summary of Significant Accounting Policies (continued)

4 Income Recognition (continued)

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

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

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 included in these notes.

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

Year	Cash Payment Received	Annual Allocation	Difference
2018/19	\$2,041,448	\$1,451,846	\$589,602
2019/20	\$1,322,566	\$1,555,963	(\$233,397)
2020/21	\$1,536,605	\$1,654,037	(\$117,432)

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

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

4.1 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. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

5 Cash, Cash Equivalents and other Financial Instruments

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

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

All receivables (including community loans) 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 13.

Note 1. Summary of Significant Accounting Policies (continued)

6 Inventories

Inventories held in respect of Depot stores (Fuel and Rubble) have been valued by using the weighted average cost on a continual basis or at cost for the Barossa Regional Gallery, Barossa Visitor Centre and Nuriootpa Centennial Park Authority, 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.

6.1 Other Real Estate Held for Resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Certain properties, auctioned for non-payment of rates in accordance with the Local Government Act but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

7 Infrastructure, Property, Plant and Equipment

7.1 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 architect 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 and equipment when completed ready for use.

7.2 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. Capitalisation thresholds applied during the year are as follows (no capitalisation threshold is applied to the acquisition of land or interests in land). Any new or upgrade work below these threshold amount(s) will be expensed as maintenance.

Buildings *	\$
- Buildings (including Toilets)	20,000
- Sheds, Pergolas, Cabins, Carports and Other Structures	10,000
- Buildings at Componentisation	50,000
Sealed Roads *	
- Reconstruction and Renewal Work	20,000
Sheeted Roads	
- Resheeting, Major Patch Repair and Road Shoulders	15,000
Footpaths, Kerbs and Carpark Surfaces	10,000
Community Wastewater Management Systems (CWMS)	5,000
Stormwater and Drainage	5,000
Bridges, Floodways and Major Culverts	15,000
Parks and Reserves Development	5,000
Plant and Equipment	5,000
Furniture and Fittings	5,000
Core Software Programs	15,000
Right-of-use Assets	15,000
Leasehold Improvements	20,000
All Other Assets	5,000

* These assets are capitalised when replacing/renewing assets that are >10% of the Depreciable Replacement Value

Note 1. Summary of Significant Accounting Policies (continued)

7 Infrastructure, Property, Plant and Equipment (continued)

7.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 7.

7.4 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 the following table. 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.

Depreciation Periods per Class of Asset

Buildings	Complete	20 to 100 years
	Substructure	40 to 300 years
	Superstructure	20 to 300 years
	Roof Structure	40 to 60 years
	Internal Fit Out	20 to 25 years
	Services	20 to 100 years
	Town Hall Solid Flooring only	150 years
Transport	Unformed Roads (Earthworks) *	Unlimited
	Sheeted Roads *	12 to 50 years
	Sealed Roads - Pavement *	40 to 200 years
	Sealed Roads - Surface *	10 to 50 years
	Footpaths *	Up to 100 years
	Kerb	50 to 100 years
	Car Park Surfaces *	30 to 50 years
Bridges	Bridges *	Up to 100 years
	Major Culverts *	Up to 100 years
	Floodways *	Up to 100 years
	Footbridges *	Up to 100 years
CWMS	Pump Stations - Components	10 to 50 years
	Lagoons - Components	40 to 100 years
	Waste Water Treatment Plant - Components	5 to 50 years
	Pipes	60 to 100 years
Recreation/ Community Infrastructure	Fences	40 years
	Monuments	100 years
	Other	10 to 100 years
Stormwater and Drainage	Drainage Channels	25 to 150 years
	Other	150 years
Plant and Equipment	Plant and Machines	3 to 20 years
	Vehicles	3 to 33 years
	Computer Equipment	5 to 33 years
	Hill and Son Historic Pipe Organ	300 years
Furniture and Fittings		10 to 25 years
Leasehold Improvements	Complete	Term of Lease
Right-of-use Assets	Leased	Term of Lease

* These asset types are made up of two components. The useful lives listed above are for the first component. The second component being a long life asset with lives ranging from 150 to 750 years. Please refer to Council's adopted Asset Accounting Policy for further information.

• Road Earthworks should not be depreciated in line with AASB 1055 (interpretation). Council Policy shows an unlimited useful life for these assets and current practice is not to depreciate them.

Note 1. Summary of Significant Accounting Policies (continued)

7 Infrastructure, Property, Plant and Equipment (continued)

7.5 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 the Asset Revaluation Reserve, any excess being recognised as an expense.

8 Payables

8.1 Goods and 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.

8.2 Payments Received in Advance and 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.

9 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".

10 Employee Benefits

10.1 Salaries, Wages and Compensated Absences

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

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

Weighted average discount rate	0.58% (2020: 0.51%)
Weighted average settlement period	0.25 years (2020: 0.25 years)

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.

10.2 Superannuation

Council makes employer superannuation contributions in respect of its employees to schemes selected by employees under the "choice of fund" legislation. Council uses Statewide Super as its default superannuation fund. This Scheme has two types of membership, each of which is funded differently. Council's subsidiary, Nuriootpa Centennial Park Authority makes contributions to other superannuation schemes. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

Note 1. Summary of Significant Accounting Policies (continued)

11 Leases

11.1 Council as a Lessee

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

i) Right-of-use Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets - refer Item 7.4 for details.

The right-of-use assets are also subject to impairment - refer to item 7.5 for details.

ii) Lease Liabilities

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

iii) Short-term Leases and Leases of Low-value Assets

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

Council is lessee for various peppercorn leases and licenses that have not been included for AASB 16. The function, period(s) to and potential costs are as follows:

Function/Purpose	Period to	\$/pa each
Barossa Visitor Centre and Library - Tanunda	30/06/2026	\$1 on demand
Kroemer Crossing, Tanunda - Reserve	30/03/2039	\$1 on demand
Nuriootpa to Angaston (bike-walking path)	09/04/2035	\$1 on demand
Barossa Trail (bike-walking path) - 2 licenses	2034	\$1 on demand
Barossa Trail (bike-walking path) - 2 licenses	2035	\$1 on demand
Barossa Trail (bike-walking path) - 1 license	31/07/2052	\$1 on demand
Barossa Trail (bike-walking path) - numerous licenses	2062	\$1 on demand
Barossa Trail (bike-walking path) - 1 license	26/04/2064	\$1 on demand
Railway line Barossa Valley Way between Tanunda /Nuriootpa (Rose Hedge)	No lease	\$201
Williamstown land used for car park	Lease under negotiation	\$460

Note 1. Summary of Significant Accounting Policies (continued)

12 Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

13 GST Implications

In accordance with AASB Interpretation UIG Abstract 1031 Accounting for the Goods and 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.

14 Comparative Figures

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

15 Disclaimer

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

16 Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for the reporting period 30 June 2021 and have not been used in preparing these reports.

As at the date of authorisation of the financial statements, the standards and interpretations listed below were in issue but not yet effective. The standards are not expected to have a material impact upon Council's future financial statements.

Effective for annual reporting periods beginning on or after 1 January 2020:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business
- AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material
- AASB 2019-3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform

Effective for annual reporting periods beginning on or after 1 January 2022:

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

Note 1. Summary of Significant Accounting Policies (continued)

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.

17 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 State Government. The costs captured directly for COVID-19 works for 20/21 was \$314,875.

COVID-19 is not expected to have a significant financial impact on Council operations. It is expected further financial impacts will flow into the 2021/22 financial year but these have been largely taken into account during the development of the budget process for 2021/22 including, but not limited to \$178k. The budget assumptions for 2021/22 assume current policy positions of the State's response to COVID-19.

However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

The Barossa Council

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

Note 2. Income

\$ '000	Notes	2021	2020
(a). Rates Revenues			
General Rates			
General Rates		27,193	26,518
Less: Mandatory Rebates		(510)	(493)
Less: Discretionary Rebates, Remissions and Write Offs		(165)	(165)
Total General Rates		26,518	25,860
Other Rates (Including Service Charges)			
Landscape SA Levy		541	542
Waste, Recycling and Green Organics Collection		2,198	2,014
Community Wastewater Management Systems		2,908	2,819
Total Other Rates		5,647	5,375
Other Charges			
Penalties for Late Payment		87	140
Legal and Other Costs Recovered		38	40
Total Other Charges		125	180
Total Rates Revenues		32,290	31,415
(b). Statutory Charges			
Development Act and Town Planning Fees		420	356
Septic Tank Inspection Fees		118	77
Animal Registration Fees and Fines		234	242
Parking Fines / Expiation Fees		6	3
Other Licences, Fees and Fines		29	23
Total Statutory Charges		807	701
(c). User Charges			
Bushgarden Seed/Seedling Sales		25	38
Caravan Park Fees		2,085	1,874
Cemetery Fees		82	70
CWMS Reuse Water Sales		196	164
Hall and Equipment Hire		23	20
Immunisation Fees		27	31
Lease Fees		78	80
Photocopying Fees		18	16
Property Search Fees		54	44
Recreation Park Fees		57	31
Sundry		48	49
Tourism - Souvenir and Other Sales		158	94
Transport Scheme Fees		120	103
Waste Collection Bins		49	41
Waste Disposal/Transfer Station Fees		33	19
Total User Charges		3,053	2,674

The Barossa Council

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

Note 2. Income (continued)

\$ '000	Notes	2021	2020
(d). Investment Income			
<i>Interest on Investments</i>			
- Local Government Finance Authority		69	159
- Banks and Other		34	50
- Loans to Community Groups		42	46
Total Investment Income		145	255
(e). Reimbursements			
Employee Costs		6	6
Other		2	7
Total Reimbursements		8	13
(f). Other Income			
Insurance and Other Recoupments-including Infrastructure, Property, Plant and Equipment		90	186
Rebates Received		60	44
Donations Received		24	13
Contributions		291	179
Sundry		601	696
Total Other Income		1,066	1,118
(g). Grants, Subsidies and Contributions			
Amounts Received Specifically for New or Upgraded Assets		2,867	2,606
Total Amounts Received Specifically for New or Upgraded Assets		2,867	2,606
Other Grants, Subsidies and Contributions		2,261	1,766
Additional Grants Commission Payment	1	843	722
Roads to Recovery		483	483
Total Other Grants, Subsidies and Contributions		3,587	2,971
Total Grants, Subsidies and Contributions		6,454	5,577
The functions to which these grants relate are shown in Note 12.			
(i) Sources of grants			
Commonwealth Government		2,105	989
State Government		3,755	3,736
Other		594	852
Total		6,454	5,577

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

Note 2. Income (continued)

\$ '000	Notes	2021	2020
(h). Conditions over Grants and Contributions			
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:			
Unexpended at the close of the previous reporting period		1,579	1,326
<i>Less:</i>			
<i>Expended during the current period from revenues recognised in previous reporting periods</i>			
Roads Infrastructure		-	(80)
Recreation		(759)	(1,099)
Community Services		(21)	(13)
Culture		(6)	(5)
Environment		(48)	(67)
Social Support		(8)	-
Waste		(11)	-
Youth		-	(20)
Subtotal		(853)	(1,284)
<i>Plus:</i>			
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
Recreation		683	1,401
Community Services		-	20
Culture		-	6
Environment		17	65
Social Support		12	20
Waste		14	25
Subtotal		726	1,537
Unexpended at the close of this reporting period		1,452	1,579
Net increase (decrease) in assets subject to conditions in the current reporting period		(127)	253
(i). Physical Resources Received Free of Charge			
Land and Land Improvements		43	228
Roads, Bridges and Footpaths		-	-
Stormwater and Drainage		332	622
Transport		636	824
Community Wastewater Management Scheme		605	104
Plant and Equipment		35	15
Total Physical Resources Received Free of Charge		1,651	1,793

The Barossa Council

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

Note 3. Expenses

\$ '000	Notes	2021	2020
(a). Employee Costs			
Salaries and Wages		12,610	12,573
Employee Leave Expense Movement		220	200
Superannuation - Defined Contribution Plan Contributions	18	920	903
Superannuation - Defined Benefit Plan Contributions	18	229	217
Workers Compensation Insurance		323	334
Less: Capitalised and Distributed Costs		(301)	(260)
Total Operating Employee Costs		14,001	13,967
Total Number of Employees (full time equivalent at end of reporting period)		142.95	142.54
(b). Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		25	21
Bad and Doubtful Debts		1	-
Elected Members Expenses		286	280
Lease Expense - Low Value Assets / Short Term Leases		139	143
Subtotal - Prescribed Expenses		451	444
(ii) Other Materials, Contracts and Expenses			
Contractors (2020 - Waste Services \$1,938k relocated)		3,386	3,684
Bank Charges		95	91
Energy (including Fuel)		1,651	1,822
Maintenance		1,520	1,508
Legal Expenses		154	121
Levies Paid to Government - Landscape levy		541	540
Levies - Other		103	75
Parts, Accessories and Consumables		920	900
Professional Services		417	377
Communications and Information Technology		832	733
Contributions and Donations		653	451
Waste Services (previous year in contractors)		2,162	1,938
Water		539	786
Advertising and Printing		171	166
Insurance		703	700
Sundry		656	646
Less: Capitalised and Distributed Costs		(116)	(162)
Subtotal - Other Material, Contracts and Expenses		14,387	14,376
Total Materials, Contracts and Other Expenses		14,838	14,820

The Barossa Council

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

Note 3. Expenses (continued)

\$ '000	Notes	2021	2020
(c). Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Buildings and Other Structures		2,018	1,862
<i>Infrastructure</i>			
- Transport		3,203	3,136
- Bridges, Floodways and Major Culverts		459	455
- Community Wastewater Management System		1,162	986
- Stormwater and Drainage		362	361
- Recreation		421	312
- Community Infrastructure		15	24
Right-of-use Assets		49	46
Plant and Equipment		1,063	977
Furniture and Fittings		35	24
Leasehold Improvements		15	14
Total Depreciation, Amortisation and Impairment		8,802	8,197
(d). Finance Costs			
Interest on Loans		557	679
Interest on Leases		-	1
Total Finance Costs		557	680

Note 4. Asset Disposal and Fair Value Adjustments

\$ '000	Notes	2021	2020
Infrastructure, Property, Plant and Equipment			
(i) Assets Renewed or Directly Replaced			
Proceeds from Disposal		290	210
Less: Carrying Amount of Assets Sold		(907)	(872)
Gain (Loss) on Disposal		(617)	(662)
(ii) Assets Surplus to Requirements			
Proceeds from Disposal		697	355
Less: Carrying Amount of Assets Sold		(423)	(431)
Gain (Loss) on Disposal		274	(76)
Net Gain (Loss) on Disposal or Revaluation of Assets		(343)	(738)

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

Note 5. Current Assets

\$ '000	Notes	2021	2020
(a). Cash and Cash Equivalent Assets			
Cash on Hand at Bank		7,073	2,768
Deposits at Call		8,701	7,912
Short Term Deposits		28	28
Total Cash and Cash Equivalent Assets		15,802	10,708
(b). Trade and Other Receivables			
Rates - General and Other		1,351	1,577
Accrued Revenues		309	251
Debtors - General		316	389
GST Recoupment		317	292
Prepayments		67	95
Loans to Community Organisations		75	76
Total Trade and Other Receivables		2,435	2,680
Amounts included in receivables that are not expected to be received within 12 months of reporting date are disclosed in Note 13.			
(c). Inventories			
Stores and Materials		135	284
Trading Stock		84	91
Total Inventories		219	375

The Barossa Council

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

Note 6. Non-Current Assets

\$ '000	Notes	2021	2020
(a). Financial Assets			
Receivables			
Council Rates Postponement Scheme		102	92
Prepayments		66	69
Loans to Community Organisations		632	706
Total Financial Assets		800	867
(b). Equity Accounted Investments in Council Businesses			
Gawler River Floodplain Management Authority	19	2,225	2,217
Central Local Government Association (Legatus)	19	61	82
Total Equity Accounted Investments in Council Businesses		2,286	2,299
(c). Other Non-Current Assets			
Other			
Capital Works-in-Progress		5,503	4,074
Total Other		5,503	4,074
Total Other Non-Current Assets		5,503	4,074

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

Note 7a. Infrastructure, Property, Plant and Equipment

\$ '000	Fair Value Level	as at 30/6/2020				Asset Movements during the Reporting Period								as at 30/6/2021			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Reversal (via Equity) (Note 9)	Adjustments and Transfers	Revaluation Decrements to Equity (Asset Revaluation Reserve) (Note 9)	Revaluation Increments to Equity (Asset Revaluation Reserve) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying Value
						New / Upgrade	Renewals										
Land - Community	3	54,853	228	-	55,081	710	-	(410)	-	-	-	-	-	54,671	710	-	55,381
Land - Other	2	4,390	-	-	4,390	-	-	-	-	-	-	-	-	4,162	228	-	4,390
Buildings and Other Structures	3	81,507	1,995	42,132	41,370	1,626	147	(114)	(1,957)	-	794	(1,790)	-	89,825	1,773	51,522	40,076
Buildings and Other Structures	2	4,424	949	527	4,846	133	-	(6)	(61)	-	(789)	(1,257)	-	10,894	133	8,161	2,866
Infrastructure																	
- Transport	3	203,690	21,095	63,019	161,766	1,529	2,704	(508)	(3,203)	-	-	-	6	202,268	25,321	65,295	162,294
- Bridges, Floodways and Major Culverts		44,085	1,044	21,506	23,623	13	13	(7)	(459)	-	-	-	-	44,071	1,069	21,957	23,183
- Community Wastewater Management System	3	53,455	1,979	24,595	30,839	615	6	(40)	(1,162)	-	-	-	-	53,377	2,600	25,719	30,258
- Stormwater and Drainage	3	44,669	5,268	9,651	40,286	647	22	(13)	(362)	-	-	-	5	44,652	5,942	10,009	40,585
- Recreation	3	8,908	3,466	5,073	7,301	1,841	16	(92)	(421)	-	-	-	882	15,590	1,858	7,921	9,527
- Community Infrastructure	3	996	649	536	1,109	272	104	(13)	(15)	-	(5)	-	159	973	1,184	546	1,611
Right-of-use Assets	3	-	198	46	152	19	72	(12)	(49)	-	-	-	-	-	260	78	182
Plant and Equipment	3	-	12,862	8,273	4,589	974	764	(115)	(1,063)	-	-	-	-	-	14,041	8,892	5,149
Furniture and Fittings	3	-	1,061	964	97	111	20	-	(35)	-	-	-	-	-	1,192	999	193
Leasehold Improvements	3	-	107	14	93	-	-	-	(15)	-	-	-	-	-	107	29	78
Total Infrastructure, Property, Plant and Equipment		500,977	50,901	176,336	375,542	8,490	3,868	(1,330)	(8,802)	-	-	(3,047)	1,052	520,483	56,418	201,128	375,773
Comparatives		511,733	36,861	170,696	377,898	10,170	5,056	(1,303)	(8,197)	6	198	(8,324)	38	500,977	50,901	176,336	375,542

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

Note 7b. Valuation of Infrastructure, Property, Plant and Equipment

\$ '000

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

There is normally no known market for Council buildings, infrastructure and other assets (with the exception of properties at level 2 valued using Market Fair Value inputs). These assets are valued at depreciated current replacement cost. This method involves the determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this Council, or on industry construction guides where these are more appropriate.

Other Information

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

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

Note 7b. Valuation of Infrastructure, Property, Plant and Equipment (continued)

\$ '000

Valuation of Assets (continued)

Highest and best use

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

Transition to AASB 13 - Fair Value Measurement

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

Land & Land Improvements

- Basis of valuation: Fair Value Level 3, Market Value Level 2; additions are recognised at cost
- Date of valuation: 1 July 2019
- Valuer: JLL Public Sector Valuations

Buildings & Other Structures

- Basis of valuation: Fair Value Level 3, Market Value Level 2; additions are recognised at cost
- Date of valuation: 1 July 2020
- Valuer: JLL Public Sector Valuations and Barossa Council in-house staff expertise using Rawlinsons Australian Construction Handbook Edition 37, 2019

Transport

- Basis of valuation: Written down current replacement cost; additions are recognised at cost
- Date of valuation: 1 July 2017
- Valuer: Tonkin Consulting
- Condition Assessment: Council Officers assessed Sealed Roads, Kerb and Gutter in 2017/18
Sheeted Roads and Car Parks were assessed in 2015/16

Bridges, Floodways and Major Culverts

- Basis of valuation: Written down current replacement cost; additions are recognised at cost
- Date of valuation: 1 July 2017
- Valuer: WSP Australia Pty Ltd for Bridges, Footbridges and some Major Culverts
Council Officers applied LGPI (Local Government Price Index) 3.4% on the previous valuation of 1 July 2015 for Floodways and the remaining Major Culverts in 2017/18
Condition Assessment: WSP Australia Pty Ltd assessed Bridges, Footbridges and some Major Culverts in 2017/18

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

Note 7b. Valuation of Infrastructure, Property, Plant and Equipment (continued)

\$ '000

Valuation of Assets (continued)

Community Wastewater Management System

- Basis of valuation: Written down current replacement cost; additions are recognised at cost
- Date of valuation: 1 July 2017
- Valuer: Council Officers and Tonkin Consulting (pipe network only)
- Condition Assessment: Council Officers assessed CWMS Assets with an expiry date of 30 June 2020 (excluding pipe network)
Waste Water Treatment Plant and Lagoons were assessed in 2013/14

Stormwater

- Basis of valuation: Written down current replacement cost; additions are recognised at cost
- Date of valuation: 1 July 2017
- Valuer: Tonkin Consulting

Recreation Infrastructure

- Basis of valuation: Written down current replacement cost; additions are recognised at cost
- Date of valuation: 1 July 2020
- Valuer: JLL Public Sector Valuations and Barossa Council in-house staff expertise using Rawlinsons Australian Construction Handbook Edition 37, 2019

Community Infrastructure

- Basis of valuation: Written down current replacement cost; additions are recognised at cost
- Date of valuation: 1 July 2010
- Valuer: Asset and Valuation Consulting Pty Ltd

This asset class is immaterial to the total asset value representing only 0.30% of the total value so revaluations are not necessary and should not occur. Only periodic audits will be conducted to ensure the assets are required for Council business and in the condition needed.

Plant, Equipment, Furniture and Fittings

- Basis of valuation: Cost basis

Leasehold Improvements

- Basis of valuation: Written down current replacement cost; additions are recognised at cost, based on term of lease

This asset class is immaterial to the total asset value representing only 0.02% of the total value so revaluations are not necessary and should not occur. Only periodic audits will be conducted to ensure the assets are required for Council business and in the condition needed.

Right-of-use Assets

- Basis of valuation: Lease and associated costs basis per AASB 16

The Barossa Council

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

Note 8. Liabilities

		2021	2021	2020	2020
\$ '000	Notes	Current	Non Current	Current	Non Current
(a). Trade and Other Payables					
Goods and Services		3,633	-	2,208	-
Payments Received in Advance		3,319	-	1,581	-
Accrued Expenses - Employee Entitlements		476	-	418	-
Accrued Expenses - Other		266	-	513	-
Deposits, Retentions and Bonds		170	-	198	-
Total Trade and Other Payables		7,864	-	4,918	-

Amounts included in trade and other payables that are not expected to be settled within 12 months of reporting date are disclosed in Note 13

(b). Borrowings

Loans		1,410	7,166	1,829	8,576
Lease Liabilities	17	55	125	60	107
Total Borrowings		1,465	7,291	1,889	8,683

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

(c). Provisions

Employee Entitlements (including oncosts)		2,883	911	2,782	802
Future Reinstatement - Landfill		-	420	50	362
Total Provisions		2,883	1,331	2,832	1,164

Movements in Provisions

\$ '000			
2021 (current and non-current)		Future Reinstatement - Landfill	
Opening Balance		412	
Additional Amounts Recognised		12	
(Less) Payments		(4)	
Closing Balance		420	

The Barossa Council

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

Note 9. Reserves

\$ '000	1/7/2020	Increments (Decrements)	Transfers	Impairments	30/6/2021
(a). Asset Revaluation Reserve					
Land - Community	44,562	-	-	-	44,562
Land - Other	478	-	-	-	478
Buildings and Other Structures	24,964	(3,047)	5	-	21,922
<i>Infrastructure</i>					
- Transport	139,200	6	-	-	139,206
- Bridges, Floodways and Major Culverts	13,978	-	-	-	13,978
- Community Wastewater Management System	19,322	-	-	-	19,322
- Stormwater and Drainage	30,355	5	-	-	30,360
- Recreation	5,824	882	-	-	6,706
- Community Infrastructure	493	159	(5)	-	647
Joint Ventures - Other Comprehensive Income	838	-	-	-	838
Total Asset Revaluation Reserve	280,014	(1,995)	-	-	278,019
Comparatives	288,294	(8,286)	-	6	280,014

\$ '000	1/7/2020	Transfers to Reserve	Transfers from Reserve	Other Movements	30/6/2021
(b). Other Reserves					
Community Wastewater Management	9,240	1,833	(278)	-	10,795
Refuse, Recycling and Green Waste	269	18	(39)	-	248
Recreation Facilities	378	66	(7)	-	437
Cultural Services	416	32	-	-	448
Caravan Parks	111	-	(10)	-	101
Economic Development	175	-	(5)	-	170
Environmental Projects	18	-	(11)	-	7
Plant and Equipment Replacement	127	17	(31)	-	113
Building Maintenance	10	-	(10)	-	-
Other Reserves	1,077	84	(342)	-	819
Total Other Reserves	11,821	2,050	(733)	-	13,138
Comparatives	11,488	1,972	(1,639)	-	11,821

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

Note 9. Reserves (Cont.)

PURPOSES OF RESERVES

Asset Revaluation Reserves

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

Community Wastewater Management

Wastewater Management Scheme services charges raised under Section 155.

Refuse, Recycling and Green Waste

Collection of Refuse, Recycling and Green Waste service charges raised under Section 155.

Recreation Facilities

Recreation Facilities reserves are used to fund Capital Improvements at Council owned Recreation Parks.

Cultural Services

Cultural Facilities reserves are used to fund Capital Improvements at Council owned Community Halls.

Caravan Parks

Caravan Park Reserves are used towards the upgrade of Caravan Park and surrounding Recreation Park Facilities.

Economic Development

Economic Development Reserves are used to fund specific initiatives including Council Main Streets.

Environmental Projects

Environmental Project Reserves are used towards funding specific environmental projects and programs.

Plant and Equipment Replacement

Plant and Equipment Replacement Reserves are used to fund the replacement of Council's Community Transport cars and buses, funded by grants.

Building Maintenance

Building Maintenance Reserves are used towards funding specific disability access to Council owned Buildings.

Other Reserves

Other Reserves are used to account for developer contributions received towards future Capital Works, funds held in Trust and other minor reserves not elsewhere allocated.

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

Note 10. Assets Subject to Restrictions

\$ '000	Notes	2021	2020
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained. Grant funding or contributions which were received during the year ended 30 June 2021 (or in previous years) but which remain unspent, are also subject to restrictions - these funds would need to be repaid if the required expenditure does not go ahead in the future.			
Cash and Financial Assets			
Open Space Contributions		386	683
Developer Contributions		424	384
Grant Funding - Commonwealth		646	20
Grant Funding - State		2,655	1,468
Total Cash and Financial Assets		4,111	2,555
Total Assets Subject to Externally Imposed Restrictions		4,111	2,555

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
(a). Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash and Equivalent Assets	5	15,802	10,708
Balances per Statement of Cash Flows		15,802	10,708
(b). Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit)		6,920	5,172
Non-Cash Items in Income Statements			
Depreciation, Amortisation and Impairment		8,802	8,197
Equity Movements in Equity Accounted Investments (Increase)/Decrease		13	(28)
Non-Cash Asset Acquisitions		(1,651)	(1,793)
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(4,511)	(2,828)
Net (Gain) Loss on Disposals		343	738
		9,916	9,458
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		237	98
Net (Increase)/Decrease in Inventories		156	(151)
Net Increase/(Decrease) in Trade and Other Payables		2,974	691
Net Increase/(Decrease) in Unpaid Employee Benefits		210	206
Net Increase/(Decrease) in Other Provisions		8	(4)
Net Cash provided by (or used in) operations		13,501	10,298
(c). Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
- Physical Resources Received Free of Charge	2i	1,651	1,793
Amounts recognised in Income Statement		1,651	1,793
- Estimated Future Reinstatement - Landfill		11	3
Total Non-Cash Financing and Investing Activities		1,662	1,796
(d). Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdrafts		300	300
Corporate Credit Cards		79	79
LGFA Cash Advance Debenture Facility		5,000	4,260

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

The Barossa Council

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

Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities Details of these Functions/Activities are provided in Note 12(b)									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		COMMONWEALTH AND STATE GRANTS		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	Actual 2021	Actual 2020	Actual 2021	Actual 2020	Actual 2021	Actual 2020	Actual 2021	Actual 2020	Actual 2021	Actual 2020
\$ '000										
Business Undertakings	5,397	5,051	4,869	4,758	528	293	-	10	39,047	41,194
Community Services	1,098	1,080	2,823	2,536	(1,725)	(1,456)	1,025	768	8,879	8,868
Culture	291	287	2,502	2,420	(2,211)	(2,133)	181	194	14,052	14,689
Economic Development	212	141	986	1,025	(774)	(884)	-	19	-	-
Environment	3,273	3,202	5,685	5,574	(2,412)	(2,372)	258	253	56,910	56,277
Recreation	511	423	5,559	5,873	(5,048)	(5,450)	1,088	1,675	71,397	68,509
Regulatory Services	664	601	2,405	2,455	(1,741)	(1,854)	-	-	146	555
Transport	1,482	921	6,241	6,001	(4,759)	(5,080)	2,324	916	185,217	183,223
Plant Hire and Depot/Indirect	94	120	333	391	(239)	(271)	-	-	3,989	3,716
Council Administration	27,934	27,321	6,795	6,631	21,139	20,690	983	890	20,895	17,215
Joint Ventures	-	28	13	-	(13)	28	-	-	2,286	2,299
Total Functions/Activities	40,956	39,175	38,211	37,664	2,745	1,511	5,859	4,725	402,818	396,545

Income and expenses exclude amounts received specifically for new or upgraded assets and physical resources received free of charge. 'Council Administration' includes all rates income.

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

Note 12b. Components of Functions

The activities relating to Council functions are as follows:

BUSINESS UNDERTAKINGS

Caravan Parks, Gravel Pits/Quarries, Private Works and Sewerage/CWMS.

COMMUNITY SERVICES

Public Order and Safety, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Children and Youth Services, Community Assistance, Community Transport, Other Community Support, Community Amenities, Bus Shelters, Cemeteries, Public Conveniences, Car Parking – non-fee-paying 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

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

ENVIRONMENT

Agricultural Services, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Northern and Yorke Landscape Levy and Other Environment.

RECREATION

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, Litter Control, Health Inspection, Parking Control and Other Regulatory Services.

TRANSPORT

Bridges, Footpaths and Kerbing, Roads – Sealed, Roads – Formed, Roads – Natural Formed, Roads – Unformed, Traffic Management, LGGC – roads (formula funded) and Other Transport.

PLANT HIRE AND DEPOT

Plant, Machinery and Depot.

COUNCIL ADMINISTRATION

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

JOINT VENTURES

Gawler River Floodplain Management Authority and Central Local Government Association (Legatus).

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

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms and Conditions:

Deposits returned fixed interest rates between 0.30% and 2.20% (2020: 0.65% and 2.20%). Short term deposits returned interest rates between 0.25% and 1.75% (2020: 0.25% and 1.75%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables

Rates and Associated Charges

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms and Conditions:

Secured over the subject land, arrears attract interest of 5.2% (2020: 6.35%). Council is not materially exposed to any individual debtor; credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables

Fees and Other Charges

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms and Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

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

Note 13. Financial Instruments (continued)

Recognised Financial Instruments

Receivables

Other Levels of Government

Accounting Policy:

Carried at nominal value.

Terms and Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities

Creditors and Accruals

Accounting Policy:

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

Terms and Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities

Interest Bearing Borrowings

Accounting Policy:

Carried at the principal amounts. Interest is charged as an expense as it accrues.

Terms and Conditions:

Secured over future revenues, fixed borrowings are repayable by equal half yearly instalments of principal and interest; interest is charged at fixed rates between 2.05% and 7.02% (2020: 2.05% and 7.02%). Variable borrowings were available but not accessed during 2020/21 from the Local Government Finance Authority cash advance debenture rates (2020: 2.20% and 3.12%).

Carrying Amount:

Approximates fair value.

Liabilities

Leases

Accounting Policy:

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

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

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2021					
Financial Assets					
Cash and Cash Equivalents	15,802	-	-	15,802	15,802
Receivables	2,089	372	466	2,927	2,785
Total Financial Assets	17,891	372	466	18,729	18,587

Financial Liabilities

Payables	7,122	-	-	7,122	7,122
Current Borrowings	1,881	-	-	1,881	1,410
Non-Current Borrowings	-	6,883	1,428	8,311	7,166
Lease Liabilities	58	130	-	188	180
Total Financial Liabilities	9,061	7,013	1,428	17,502	15,878

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2020					
Financial Assets					
Cash and Cash Equivalents	10,708	-	-	10,708	10,708
Receivables	2,335	391	651	3,377	3,091
Total Financial Assets	13,043	391	651	14,085	13,799

Financial Liabilities

Payables	3,987	-	-	3,987	3,987
Current Borrowings	2,411	-	-	2,411	1,829
Non-Current Borrowings	-	8,138	2,054	10,192	8,576
Lease Liabilities	60	107	-	167	167
Total Financial Liabilities	6,458	8,245	2,054	16,757	14,559

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

	30 June 2021		30 June 2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	5.68%	8,576	6.32%	10,405
		8,576		10,405

Net Fair Value

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

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

Note 13. Financial Instruments (continued)

Risk Exposures

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

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

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

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

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

Note 14. Capital Expenditure Commitments

\$ '000	Notes	2021	2020
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Bridges		431	-
Buildings		389	1,171
Culture		-	6
Community Services		41	-
Community Wastewater Management Scheme		583	123
Environment		-	9
Footpaths		109	300
Information Technology		344	245
Plant and Equipment		426	10
Recreation		1,426	2,561
Roads		8,806	9,482
Stormwater and Drainage		168	100
Streetscape		206	-
Tourism		631	-
		13,560	14,007
These expenditures are payable:			
Not later than one year		5,946	6,470
Later than one year and not later than 5 years		7,614	7,537
		13,560	14,007

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

Note 15. Financial Indicators

	Amounts	Indicator	Prior Periods	
\$ '000	2021	2021	2020	2019

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.

1. Operating Surplus Ratio

Operating Surplus	2,745	6.70%	3.86%	4.74%
Total Operating Income	40,956			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	1,797	4%	13%	10%
Total Operating Income	40,956			

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30 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.

Adjusted Operating Surplus Ratio	6.97%	4.43%	3.28%
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Adjusted Net Financial Liabilities Ratio	6%	16%	13%
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3. Asset Renewal Funding Ratio

Asset Renewals	4,735	216%	92%	443%
Infrastructure and Asset Management Plan required expenditure	2,195			

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.

A substantial amount of 'Upgraded' asset work completed each year (and for this financial year includes capital work on Springton roads and district wide footpaths) are partly renewing components of existing assets. For normal work cycles, components of these assets would need to be replaced when the depreciation or consumption of them had reduced their remaining life to zero, but as they are being upgraded to a better service level, they are effectively replacing asset components that would normally need to be replaced as/when due.

The Barossa Council

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

Note 15. Financial Indicators (cont.)

3. Asset Renewal Funding Ratio (cont.)

The calculation to compile the Asset Sustainability Ratio does not include any upgrade costs as it is not considered to be 'renewal/replacement'. This is then effectively understating the expenditure for asset replacement and the ratio is not then reflecting the true actual net asset renewals.

Infrastructure and Asset Management Plan (IAMP) required expenditure is sourced from the Authority's adopted plan. IAMP's were reviewed in 2020 and adopted in 2021. It is expected the renewal spend information will be more accurate when the four year review of the IAMP's is undertaken and the improvement plans from that work provides these projections pa.

The required IAMP renewal expenditure relies on the Authority asset lives and replacement intervals as they are due each year. The Authority's asset base is relatively small and does not have the benefit of vast ranging assets with continual overlapping replacement interval periods. Some high value renewed assets could be purchased and grouped together in a year causing an unusual spike in renewal expenditure, whereas depreciation is the flattened average consumption/use of all assets. Depreciation is not used in the calculation of the asset Renewal Funding Ratio. Therefore this indicator is not necessarily relevant for the Authority.

For the purposes of this KPI in the adopted Long Term Financial Plan - asset renewal spend for 2020/21 was calculated at \$6,607k, the annual budget asset renewal was approved at \$7,690k a spend rate of 116%.

With asset works carried forward to next year the 2020/21 revised budget at year end is \$5,911k and the actual spend at \$4,735k a spend rate of 80%.

Note 16. Uniform Presentation of Finances

\$ '000	2021	2020
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income	40,956	39,175
less Expenses	(38,211)	(37,664)
Operating Surplus / (Deficit)	2,745	1,511
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(4,735)	(4,571)
add back Depreciation, Amortisation and Impairment	8,802	8,197
add back Proceeds from Sale of Replaced Assets	290	210
Subtotal	4,357	3,836
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(7,310)	(9,329)
add back Amounts Received Specifically for New and Upgraded Assets	4,511	2,828
add back Proceeds from Sale of Surplus Assets	685	355
Subtotal	(2,114)	(6,146)
Net Lending / (Borrowing) for Financial Year	4,988	(799)

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

Note 17. Leases

Council as a Lessee

Terms and conditions of leases

Refer to Note 1 for further details.

Land

Right-of-use Assets leased include land at Angaston that is a radio transmission site.

Plant and Equipment

Right-of-use Assets leased include Photocopiers, Mower and Computer Servers.

Right-of-use Assets

Set out below are the carrying amounts of Right-of-use Assets recognised within the above asset categories and the movements during the period:

\$ '000	Notes	Land	Plant and Equipment	Total
2021				
Opening balance		1	151	152
Additions to right-of-use assets		-	91	91
Depreciation charge		-	(49)	(49)
Disposal Carrying Value		-	(12)	(12)
Balance at 30 June 2021	- 7a	1	181	182
2020				
Adoption of AASB 16 at 1 July 2019		1	216	217
Less: Short-term Value Lease		-	(19)	(19)
Depreciation charge		-	(46)	(46)
Balance at 30 June 2020	7a	1	151	152

Leases

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

\$ '000	Notes	2021	2020
Balance at 1 July		167	217
Additions		88	-
Accretion of interest		3	6
Payments		(66)	(56)
Disposal Liability due		(12)	-
Balance at 30 June		180	167

The Barossa Council

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

Note 17. Leases (Cont.)

Classified as:

Current	8b	55	60
Non-Current	8b	125	107
		180	167

The maturity analysis of lease liabilities is included in Note 13

The following are the amounts recognised in profit or loss for leases:

Depreciation expense of Right-of-Use Assets	7a	49	46
Interest expense on lease liabilities		3	6
Expense relating to short term leases		-	33
Expense relating to leases of low-value assets		137	111
Total amount recognised in profit or loss		189	196

The Group had total cash outflows for leases of \$203,024 (2020: \$88,143)

Council as a Lessor

Leases Providing Revenue to the Council

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are included in Note 2 as Lease Fees, Hall or Equipment Hire and Recreation Park Fees.

\$ '000	2021	2020
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Lease commitments under lease agreements as at 30 June 2021 are as follows:

Not later than one year	76	48
Later than one year and not later than 5 years	122	109
Later than 5 years	197	212
	395	369

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

Note 18. Superannuation

Council makes employer superannuation contributions in respect of its employees to schemes selected by employees under "choice of fund" legislation. Council uses Statewide Super as its default superannuation fund. With Statewide Super, there are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees who are Statewide Super members (including casuals) have all contributions allocated to the Accumulation section (Marketlink).

Accumulation only Members (including Statewide Marketlink)

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 2020/21; 9.50% in 2019/20). 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.

Statewide Super 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, 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 members' benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink sections 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 Willie Towers Watson as at 1 April 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

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

Note 19. Interests in Other Entities

\$ '000

All Joint Ventures are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

	Council's Share of Net Assets	
	2021	2020
Joint Ventures	2,286	2,299
Total	2,286	2,299

JOINT VENTURES

(a) Carrying Amounts

Name of Entity	Principal Activity	2021	2020
Gawler River Floodplain Management Authority	Flood Mitigation	2,224	2,217
Central Local Government Association (Legatus)	Local Government Regional Collaboration	62	82
Total Carrying Amounts - Joint Ventures		2,286	2,299

Gawler River Floodplain Management Authority

Established in 2002, this organisation is responsible for the construction, operation and maintenance of flood mitigation infrastructure in the Gawler River area.

Central Local Government Association (Legatus)

Established in 1998, this organisation is formed under Section 43 of the Local Government Act to allow membership Councils to approach regional issues in a collaborative manner.

(b) Relevant Interests

Name of Entity	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2021	2020	2021	2020	2021	2020
Gawler River Floodplain Management Authority	10.17%	10.01%	10.17%	10.01%	15.38%	15.38%
Central Local Government Association (Legatus)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%

(c) Movement in Investment in Joint Venture or Associate

	Gawler River Floodplain Management Authority		Central Local Government Association (Legatus)	
	2021	2020	2021	2020
Opening Balance	2,217	2,204	82	67
Share in Operating Result	(28)	(25)	(20)	15
Adjustments to Equity	35	38	-	-
Council's Equity Share in the Joint Venture or Associate	2,224	2,217	62	82

The Barossa Council

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

Note 19. Interests in Other Entities (Cont.)

\$ '000

(d) Summarised Financial Information of the Equity Accounted Business

Statement of Financial Position	Gawler River Floodplain Management Authority		Central Local Government Association (Legatus)	
	2021	2020	2021	2020
Cash and Cash Equivalents and Investments	169	152	930	1,258
Other Current Assets	49	32	40	94
Non-Current Assets	21,690	22,011	19	25
Total Assets	21,908	22,195	989	1,377
Current Trade and Other Payables	36	42	37	135
Current Provisions	-	-	19	11
Non-Current Provisions	-	-	12	7
Total Liabilities	36	42	68	153
Net Assets	21,872	22,153	921	1,224

Statement of Comprehensive Income	Gawler River Floodplain Management Authority		Central Local Government Association (Legatus)	
	2021	2020	2021	2020
Other Income	-	-	193	193
Subscriptions, Grants, Subsidies and Other Contributions	216	329	333	485
Reimbursements	-	-	75	38
Investment Income	1	1	8	11
Total Income	217	330	609	727
Employee Costs	-	-	353	221
Materials, Contracts & Other Expenses	156	236	555	273
Depreciation, Amortisation and Impairment	321	321	5	6
Other	21	21	-	-
Total Expenses	498	578	913	500
Other Revenue / Expense Items	-	-	-	-
Operating Result	(281)	(248)	(304)	227

(e). Share of Joint Venture Expenditure Commitments

Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

Operating Expenditures Payable

Not later than one year	28	29
	28	29

(f). Transactions with Council

Aggregate amount of transactions with Council	2021	2020
- payments to Council	-	-
- receipts from Council	40	32

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

Note 20. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. LAND UNDER ROADS

Council has elected not to recognise land under roads as an asset in accordance with AASB 1051 Land Under Roads. 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 989km of road reserves of average width of 20 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. LEGAL MATTERS

Council is the planning consent authority for its area under the Development Act 1993 (as amended) and Planning, Development and Infrastructure Act (as amended) as of 19 March 2021. Pursuant to the Acts, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. A number of appeals were conducted during the year by persons aggrieved as a result of decisions by Council, or by Council on behalf of residents in relation to enforcement of use conditions, or by Council acting on behalf of the community in relation to proposed development that would adversely affect the region. There were two appeals lodged within the 2020/21 financial year, one of which was withdrawn. The other appeal was not finalised as at 30 June 2021.

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

Note 21. Events After the Statement of Financial Position Date

Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Accordingly, the "authorised for issue" date is 10/11/21.

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

The Barossa Council

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

Note 22. Related Party Transactions

\$ '000	2021	2020
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Key Management Personnel

The Key Management Personnel of the Council includes the Mayor, 11 Councillors, CEO, 14 Employees of the Executive Management Team and Board Members and employees of Nuriootpa Centennial Park Authority - Total 35 (2020 35). This includes employees temporarily acting as CEO or Executive Management during periods of leave.

Transactions with Key Management Personnel

All close family members of Key Management Personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. The Council employs 142.95 (FTE) staff of which only 2 are close family members of Key Management Personnel.

Key Management Personnel Employee Expenses for Close Family Members	157	160
Total	157	160

One person included in Key Management Personnel are on the board or committee of a separate business that received rate rebates to the value of \$5,377 and other expenditure funded by Council for this business for \$5,290.

One person included in Key Management Personnel has a close family member who was employed through an agency to provide Council subsidiary with social marketing services. The total amount invoiced to Council by this business during this financial year totalled \$26,400 (excluding GST).

Compensation paid to Key Management Personnel

35 Key Management Personnel (2021: 35) were paid the following total compensation:

Short-Term Employee Benefits	1,575	1,537
Long-Term Benefits	-	10
Termination Benefits	-	19
Total	1,575	1,566

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

Other Related Party Transactions

Council provides work and support in-kind for accounting, governance, asset management and executive services, along with being the conduit for electricity, insurance, loans, CWMS and other services for its subsidiary Nuriootpa Centennial Park Authority. The Authority maintains a Council Recreation Park at Nuriootpa for community benefit purposes including various sporting activities. The Authority's information as at the reporting date has been included in the accounts within this report and any inter-company transactions have been consolidated.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BAROSSA COUNCIL

Opinion

We have audited the accompanying financial report of the Barossa Council, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Barossa Council as of 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 11th day of November 2021

Bentleys SA Audit Partnership

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63 Pirie Street
Adelaide SA 5000

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF THE BAROSSA COUNCIL

Opinion

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

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

Limitation on Use

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

Limitations of Controls

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

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

Independence

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

The Council's Responsibility for the Internal Controls

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

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 11th day of November 2021

The Barossa Council

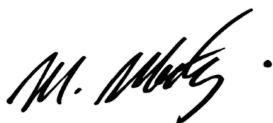
General Purpose Financial Statements

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 Barossa Council for the year ended 30 June 2021, the Council's Auditor, Bentleys SA Pty Ltd 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*.



Martin McCarthy
CHIEF EXECUTIVE OFFICER



Peter Brass
PRESIDING MEMBER, AUDIT COMMITTEE

Date: 10-November-2021

Bentleys SA Audit Partnership

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63 Pirie Street
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Certification of Auditor Independence

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

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

Bentleys SA Audit Partnership

David Papa
Partner

Dated at Adelaide this 4th day of November 2021

*Nuriootpa Centennial Park Authority
Annual Report and Financial Statements*

2020-21 Annual Report for the Nuriootpa Centennial Park Authority

Overview

The Nuriootpa Centennial Park Authority (NCPA) is a subsidiary of The Barossa Council conducting the governance, oversight, financial and service delivery on behalf of Council through the assets and land comprised of the Nuriootpa Centennial Park.

The Board of Management is a voluntary board striving to provide services for the Nuriootpa and wider community and consisted of the following members during the 2020-21 financial year:

Mr Guy Martin	Chairperson
Mr Steven Bell	Deputy Chairperson
Mr Trevor Schmidt	Treasurer
Mr Brett Lydeamore	
Ms Sara La Nauze	
Mr Peter Cooper	
Cr Tony Hurn	Councillor

The Board of Management is supported by its staff headed by Operations Managers and Business Manager.

The NCPA is governed by the Local Government Act and the Charter established under the Act. It is also supported by an independent Audit Committee which provides reports to Council and the Board.

The NCPA provides the following services:

1. Sport and recreation including football, tennis, netball, cricket and soccer;
2. Environment and open space services through the area known as Coulthard Reserve;
3. Accommodation services to permanent residents in the Caravan Park;
4. Tourist accommodation services;
5. Community services including scouts and bird club;
6. Event, conference and meeting space services;
7. Bush Chapel arrangements.

Financial Summary

The turnover for the 2020-21 period was \$1,884,025 which was an increase of \$165,046 (which included a bequeathed amount of \$100,000 in 2019-20) on the previous financial year.

The expenses were \$1,791,324 which was an increase of \$18,901 on the previous financial year.

The operating profit for the year was \$92,701 which is inclusive of depreciation.

The total depreciation for 2020-21 was \$372,032 which was up \$18,959 in comparison to last financial year. An external building revaluation decreased our depreciation from the previous year, but with the inclusion of the newly established cricket/football change rooms it increased the cost in comparison to last year.

Impact from COVID-19

The Park closed to all non-essential travellers for the duration of the State's second lockdown, for the period of 19th to 21st of November 2020 which was during a peak time for the Park which had an impact on income with a demand in refunds. It took approximately 4-6 weeks for the market to pick up again and for consumers to gain the confidence to move again.

Our cabin and amenities cleaning costs increased due to the extra time required to meet COVID cleaning, including evening cleaning shifts, and all other additional cleaning requirements to keep the Park safe. To compensate for this we attempted to reduce our maintenance costs where possible.

State border closures, specifically Victoria and New South Wales, reduced our earnings potential and we are hopeful to see a lift in our revenue when borders re-open.

Overall, the Authority continues to monitor the impact of the COVID-19 pandemic on our activities and accommodation services. The Authority and Management have worked hard to reduce discretionary expenditure in the short term to help mitigate the effects from the pandemic and will continue to monitor and make adjustments where necessary. The Authority has determined that there is no material uncertainty that casts doubt on the Authority's ability to continue as a going concern.

Commercial Activities

The BIG4 Barossa 2021 Report showed a Year on Year comparison of total Caravan Park Revenue being up 35.26% on 2020 and 20.16% up on 2019. Our booking sales through www.big4.com.au alone were up 159.68% on 2020 and up 180.93% on 2019. We achieved 35,902 overnight stays throughout the period. The benefit of being with the BIG4 co-operative brand is really starting to come through.

The Park continues to receive great customer reviews with our Global Review Index (GRI) finishing at 91.3% on the 30.6.2020.

The Park offered 45 cabins and 155 powered sites and of the 45 cabins 1 was marketed as pet friendly. We also offer a heated swimming pool, meeting room with Foxtel, a games room, enclosed camp kitchen, bike hire, pedal cart hire, tennis court hire, outdoor chess set and a half-court basketball ball court with ball hire.

Capital Works

In the beginning of this financial year we completed the installation of the cricket pitch, sharing the costs associated with this project 50/50 with the cricket club. This was the removal of the old pitch including cement and the laying of new with pitch grass. Our contribution to this project was \$5,558.50. In 2020-21 we were able to trade-in the old Out Front Kubota F2880 Mower and replace it with a brand new one, under equipment finance. This mower is used mainly in Coulthard Reserve and Prider Street areas. Due to high demand we pursued the installation of a second "Dump Ezy" point in the Park for paying guests only. We repaired two of our existing Eclipse pool umbrellas back to new, along with the purchase of a new 4m Octagonal umbrella cemented in to the eastern side of the pool area. We utilised unused space in the gravel B-Section and created 4 new drive-thru powered sites. The Board also decided to contribute \$10,000 (inc GST) towards the verandah of the new cricket/football club change rooms, which was treated as a capital expense – other.

Capital Works / Purchases completed included:

Installation of a second "Dump Ezy" point	\$4228.89
Purchased a Front Deck Kubota F2890-AU Mower	\$24,000.00
Repaired to new 2 x Eclipse Pool Umbrellas	\$6,207.00
Purchased 4m Eclipse Pool Umbrella	\$8,693.00
Created 4 x drive thru powered sites B-Section	\$9,565.45

Capital Works in Progress:

Creation of new Management Space in Reception (framework only incurred in 2020-21)	\$7,820.00
---	------------

Future

Collectively, The Barossa Council, NCPA and its sporting and community stakeholders will continue to work towards the achievement of facility upgrades with significant focus from Council on the recreational assets. 2021-22 will see the progress and near completion of the new soccer pitches and are hopeful for the progress with new change rooms.

We will endeavour to remove the 4 very old budget cabins (ENS 5, 6, 7 and 8) and create 4 new drive-thru ensuite powered sites. The demand with this style of accommodation is very high and we plan to have them ready for the 2022 Easter Long weekend. They will be known as our premium ensuite sites.

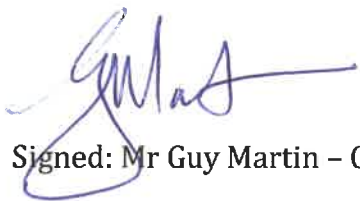
The Assistant Managers house will be repurposed, refurbished and renamed as "The Cottage" and be available for bookings as a 3-bedroom style of accommodation.

The Authority have commissioned an external caravan park consultant to advise and suggest options for the future direction and development within the Caravan Park.

The Barossa Council will review the NCPA Charter over these coming months, and The Authority has been asked to look into an external review on the commercial structure of the entire precinct.

Closure

I take this opportunity to thank my Board members, past and present, and especially the staff in supporting the services to the community through the NCPA and Council and also thank all of the sporting, recreation and community groups who use, support and enjoy our facilities. Finally, I thank all our stakeholders and community volunteers, whom, without their efforts, we would not be able to achieve as a community the raft of services that we do.

A handwritten signature in blue ink, appearing to read 'Guy Martin', with a long horizontal stroke extending to the right.

Signed: Mr Guy Martin – Chairperson – Nuriootpa Centennial Park Authority

Dated:

Nuriootpa Centennial Park Authority

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Nuriootpa Centennial Park Authority

General Purpose Financial Statements for the year ended 30 June 2021

Table of Contents	Page
1. Authority Certificate	2
2. Primary Financial Statements:	
- Statement of Comprehensive Income	3
- Statement of Financial Position	4
- Statement of Changes in Equity	5
- Statement of Cash Flows	6
3. Notes to the Financial Statements	7
4. Independent Auditor's Report - Financial Statements	37
5. Certificates of Audit Independence	
- Authority Certificate of Audit Independence	39
- Audit Certificate of Audit Independence	40

Nuriootpa Centennial Park Authority

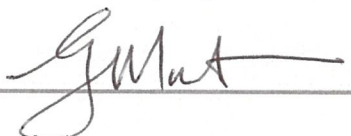
General Purpose Financial Statements for the year ended 30 June 2021

Certification of Financial Statements

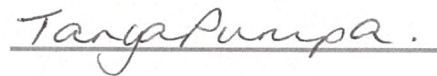
We have been authorised by the Authority to certify the financial statements in their final form.

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 Authority'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 Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Authority's accounting and other records.



Guy Martin
CHIEF EXECUTIVE OFFICER



Tanya Pampa
BUSINESS MANAGER

Date: 26/10/21

Nuriootpa Centennial Park Authority

Statement of Comprehensive Income for the year ended 30 June 2021

\$	Notes	2021	2020
Income			
User Charges	2	1,876,484	1,599,382
Grants, Subsidies and Contributions	2	-	10,000
Investment Income	2	1,085	2,149
Other Income	2	5,457	101,890
Total Income		1,883,026	1,713,421
Expenses			
Employee Costs	3	740,844	666,202
Materials, Contracts & Other Expenses	3	647,370	703,367
Depreciation, Amortisation & Impairment	3	415,599	353,073
Finance Costs	3	31,078	44,815
Total Expenses		1,834,891	1,767,457
Operating Surplus / (Deficit)		48,135	(54,036)
Asset Disposal & Fair Value Adjustments	4	1,000	(4,966)
Amounts Received Specifically for New or Upgraded Assets	2	-	5,558
Physical Resources Received Free of Charge	2	1,054,999	129,410
Net Surplus / (Deficit) ¹		1,104,134	75,966
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Nil			
Changes in Revaluation Surplus - I,PP&E	9	(564,083)	(210,350)
Total Other Comprehensive Income		(564,083)	(210,350)
Total Comprehensive Income		540,051	(134,384)

¹ Transferred to Statement of Changes in Equity

Nuriootpa Centennial Park Authority

Statement of Financial Position as at 30 June 2021

\$	Notes	2021	2020
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	429,147	199,935
Trade & Other Receivables	5	42,345	36,511
Inventories	5	1,179	1,402
Subtotal		472,671	237,848
Total Current Assets		472,671	237,848
Non-Current Assets			
Financial Assets	6	2	5,194
Infrastructure, Property, Plant & Equipment	7	12,861,485	12,737,380
Other Non-Current Assets	6	22,720	7,425
Total Non-Current Assets		12,884,207	12,749,999
TOTAL ASSETS		13,356,878	12,987,847
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8	196,017	149,812
Borrowings	8	234,982	230,953
Provisions	8	63,306	58,095
Subtotal		494,305	438,860
Total Current Liabilities		494,305	438,860
Non-Current Liabilities			
Borrowings	8	1,088,830	1,304,118
Provisions	8	7,110	18,287
Total Non-Current Liabilities		1,095,940	1,322,405
TOTAL LIABILITIES		1,590,245	1,761,265
Net Assets		11,766,633	11,226,582
EQUITY			
Accumulated Surplus		4,500,520	3,396,386
Asset Revaluation Reserves	9	7,266,113	7,830,196
Total Council Equity		11,766,633	11,226,582

Nuriootpa Centennial Park Authority

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

			Asset		
\$	Notes	Accumulated Surplus	Revaluation Reserve	Other Reserves	Total Equity
2021					
Balance at the end of previous reporting period		3,396,386	7,830,196	-	11,226,582
Restated Opening Balance		3,396,386	7,830,196	-	11,226,582
Net Surplus / (Deficit) for Year		1,104,134	-	-	1,104,134
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7	-	(564,083)	-	(564,083)
Other Comprehensive Income		-	(564,083)	-	(564,083)
Total Comprehensive Income		1,104,134	(564,083)	-	540,051
Transfers between Reserves		-	-	-	-
Balance at the end of period		4,500,520	7,266,113	-	11,766,633

			Asset		
\$	Notes	Accumulated Surplus	Revaluation Reserve	Other Reserves	Total Equity
2020					
Balance at the end of previous reporting period		3,320,420	8,040,546	-	11,360,966
Restated Opening Balance		3,320,420	8,040,546	-	11,360,966
Net Surplus / (Deficit) for Year		75,966	-	-	75,966
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7	-	(210,350)	-	(210,350)
Other Comprehensive Income		-	(210,350)	-	(210,350)
Total Comprehensive Income		75,966	(210,350)	-	(134,384)
Balance at the end of period		3,396,386	7,830,196	-	11,226,582

Nuriootpa Centennial Park Authority

Statement of Cash Flows for the year ended 30 June 2021

\$	Notes	2021	2020
Cash Flows from Operating Activities			
<u>Receipts</u>			
User Charges		2,054,285	1,744,237
Grants, Subsidies and Contributions (operating purpose)		-	10,000
Investment Receipts		1,085	2,149
Other Receipts		-	109,725
<u>Payments</u>			
Payments to Employees		(741,137)	(677,192)
Payments for Materials, Contracts & Other Expenses		(777,457)	(842,018)
Finance Payments		(43,101)	(42,182)
Net Cash provided by (or used in) Operating Activities	10	493,675	304,719
Cash Flows from Investing Activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		-	5,558
Sale of Replaced Assets		1,000	-
Repayments of Loans by Community Groups		9,879	9,240
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(2,981)	-
Expenditure on New/Upgraded Assets		(40,206)	(31,571)
Net Cash provided by (or used in) Investing Activities		(32,308)	(16,773)
Cash Flows from Financing Activities			
<u>Receipts</u>			
Proceeds from Borrowings		-	1,000,000
<u>Payments</u>			
Repayments of Borrowings		(230,953)	(1,169,240)
Repayment of Principal Portion of Lease Liabilities		(1,202)	-
Net Cash provided by (or used in) Financing Activities		(232,155)	(169,240)
Net Increase (Decrease) in Cash Held		229,212	118,706
plus: Cash & Cash Equivalents at beginning of period	5	199,935	81,229
Cash & Cash Equivalents at end of period	10	429,147	199,935
Additional Information:			
plus: Investments on hand - end of year	5	2	2
Total Cash, Cash Equivalents & Investments		429,149	199,937

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

Nuriootpa Centennial Park Authority

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

Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Significant Accounting Policies	8
2	Income	15
3	Expenses	17
4	Asset Disposal & Fair Value Adjustments	18
	Current Assets	
5	Cash & Cash Equivalent Assets	19
5	Trade & Other Receivables	19
5	Inventories	19
	Non-Current Assets	
6	Financial Assets	20
	Fixed Assets	
7	Infrastructure, Property, Plant & Equipment	21
7	Valuation of Infrastructure, Property, Plant & Equipment	22
	Liabilities	
8	Trade & Other Payables	24
8	Borrowings	24
8	Provisions	24
	Reserves	
9	Asset Revaluation Reserve	25
10	Reconciliation to Statement of Cashflows	26
11	Functions	27
12	Financial Instruments	28
13	Financial Indicators	32
14	Uniform Presentation of Finances	33
15	Leases	34
16	Related Party Transactions	36

Nuriootpa Centennial Park Authority

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

Note 1. Summary of Significant Accounting Policies

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

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention (except as stated below) 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.

In the current year, the Authority 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 Authority's accounting policies.

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

1.2 Critical Accounting Estimates

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

1.3 Rounding

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

2 The Reporting Entity

The Authority is a subsidiary of The Barossa Council (Council) pursuant to Section 42 of the South Australian Local Government Act 1999. The Authority's principal place of business is located at Penrice Road Nuriootpa and it has been established with the following objects and purposes:

- To promote and market The Authority precinct;
- To position The Authority precinct in a way that sustains retail, business and economic growth and supports economic viability for the region;
- To enhance and sustain the commercial aspects of The Authority precinct to ensure ongoing competitiveness;
- To provide positive and productive engagement and partnership with key stakeholders of The Authority and The Authority precinct to achieve ongoing sustainability;
- The development and success for The Authority and The Authority precinct;
- To prepare a strategic management plan for The Authority precinct;
- To refine and redefine the strategic management framework for The Authority precinct in response to changing circumstances;
- To promote The Authority precinct and to encourage its use by sporting bodies, residents, tourists, visitors and the community in general;

Nuriootpa Centennial Park Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

2 The Reporting Entity (continued)

- To make recommendations to Council in relation to the maintenance and upgrade of The Authority precinct's existing infrastructure and physical appearance to ensure it is maintained to a high standard;
- To monitor that aspect of the annual budget approved by Council relating to The Authority's financial and general performance;
- Report regularly to Council on The Authority's financial and general performance;
- To promote and co-ordinate strategic management actions in a way that will ensure ongoing participation and commitment from stakeholders and the Council; and
- Ensure that information provided to the Council is accurate and that Council is kept informed of the solvency of The Authority as well as any material developments that may affect the operating capacity and financial affairs of the Authority.

3 Income Recognition

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

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 included in these notes.

4 Cash, Cash Equivalents and other Financial Instruments

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

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 12.

5 Inventories

Inventories held in respect of stores have been valued at cost after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

6 Infrastructure, Property, Plant and Equipment

6.1 Initial Recognition

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

Nuriootpa Centennial Park Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

6 Infrastructure, Property, Plant and Equipment (continued)

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architect and engineering design fees and all other costs incurred. The cost of non-current assets constructed by The Authority 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 and 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 The Authority 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. Capitalisation thresholds applied during the year are as follows (no capitalisation threshold is applied to the acquisition of land or interests in land). Any new or upgrade work below these threshold amount(s) will be expensed as maintenance.

Buildings *

- Buildings (including Toilets)	\$20,000
- Sheds, Pergolas, Cabins, Carports and Other Structures	\$10,000
- Buildings at Componentisation	\$50,000

Infrastructure	\$5,000
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Plant and Equipment	\$5,000
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Right-of-Use Assets	\$15,000
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All Other Assets	\$5,000
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* These assets are capitalised when replacing/renewing assets that are >10% of the Depreciable Replacement Value

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. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail 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 The Authority, 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 the following table. Depreciation periods for infrastructure assets have been estimated based on the best information available to The Authority, 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.

Nuriootpa Centennial Park Authority

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

Note 1. Summary of Significant Accounting Policies (continued)

6 Infrastructure, Property, Plant and Equipment (continued)

Depreciation Periods per Class of Asset

Buildings	Complete	20 to 100 years
	Substructure	40 to 300 years
	Superstructure	20 to 300 years
	Roof Structure	40 to 60 years
	Internal Fit Out	20 to 25 years
	Services	20 to 100 years
Infrastructure	Other	15 to 100 years
Plant and Equipment	Plant and Machines	3 to 20 years
	Right of Use Assets	Term of Lease
	Vehicles	3 to 33 years
	Computer Equipment	5 to 33 years

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority 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.

7 Payables

7.1 Goods and 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 and Deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to The Authority's 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".

Nuriootpa Centennial Park Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

9 Employee Benefits

9.1 Salaries, Wages and Compensated Absences

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

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

Weighted average discount rate	0.58% (2020: 0.49%)
Weighted average settlement period	0.76 years (2020: 0.76 years)

No accrual is made for sick leave as The Authority'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 Authority does not make payment for untaken sick leave.

9.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to the default fund Statewide Superannuation Scheme and also to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Authority.

10 Leases

The Authority applied AASB 16 for the first time from 1 July 2020. AASB 16 supersedes AASB 117 'Leases, Interpretation 4 Determining whether an Arrangement contains a Lease' and other related interpretations. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet under a single on-balance sheet model. The Authority has lease contracts for various items of land, plant, equipment and computers. Before the adoption of AASB 16, the Authority classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease.

10.1 The Authority as a lessee

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

i.) Right-of-Use-Assets

The Authority recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets - refer Item 6.4 for details.

Nuriootpa Centennial Park Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

10 Leases (continued)

The right-of-use assets are also subject to impairment - refer to item 6.5 for details.

ii.) Lease Liabilities

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

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

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

11 GST Implications

In accordance with AASB Interpretation UIG Abstract 1031 "Accounting for the Goods and 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 Accounting Standards and interpretations

In the current year, the Authority 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 Authority's accounting policies.

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 Authority.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by The Authority and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for The Authority then further information has been provided in this note.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

12 New and amended Accounting Standards and interpretations (continued)

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to The Authority.

Effective for annual reporting periods beginning on or after 1 January 2022:

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

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

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and associated standards.

13 COVID-19 Impact

The Authority continues to monitor the impact of COVID-19 pandemic on our activities and accommodation provision service delivery. Demand for some accommodation has steadily returned since the lifting of restrictions and re-opening of services, however some have yet to return to pre COVID-19 levels of demand. This will impact on The Authority revenue projections in the short term, some of this being off-set by a reduction of variable costs. The Authority also has a number of additional costs due to COVID-19. These include cleaning, personal protective equipment and ICT related costs. The Authority has worked to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. The Authority will continue to monitor and to strategise and make adjustments to operations in an effort reduce the impact of COVID-19 and remain sustainable. The Authority has determined that there is no material uncertainty that casts doubt on the Authority's ability to continue as a going concern.

14 Comparative Figures

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

15 Disclaimer

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

Nuriootpa Centennial Park Authority

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

Note 2. Income

\$	Notes	2021	2020
User Charges			
Caravan Park Cabin Fees		992,631	900,758
Caravan Park Permanent Van Fees		64,122	69,511
Caravan Park Site Fees		722,820	533,288
Caravan Park Other User Charges		51,442	49,191
Recreation Park Fees		17,199	14,127
Lease Fees		20,520	23,580
Sports Function Centre Fees		7,750	5,927
Sports Function Centre Membership Fees		-	3,000
Total User Charges		1,876,484	1,599,382
Investment Income			
Interest on Investments		-	-
- Banks & Other		225	650
- Loans to Community Groups		860	1,499
Total Investment Income		1,085	2,149
Other Income			
Insurance and Other Recoupments-Infrastructure,Property,Plant and Equipment		5,457	1,890
Donation		-	100,000
Total Other Income		5,457	101,890
Grants, Subsidies, Contributions			
Amounts Received Specifically for New or Upgraded Assets		-	5,558
Total Amounts Received Specifically for New or Upgraded Assets		-	5,558
Other Grants, Subsidies and Contributions		-	10,000
Total Other Grants, Subsidies and Contributions		-	10,000
Total Grants, Subsidies, Contributions		-	15,558
The functions to which these grants relate are shown in Note 11.			
(i) Sources of grants			
State Government		-	10,000
Other		-	5,558
Total		-	15,558

Nuriootpa Centennial Park Authority

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

Note 2. Income (continued)

\$	Notes	2021	2020
Physical Resources Received Free of Charge			
Buildings		1,054,999	-
Infrastructure		-	109,410
Equipment		-	20,000
Total Physical Resources Received Free of Charge		1,054,999	129,410

Nuriootpa Centennial Park Authority

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

Note 3. Expenses

\$	Notes	2021	2020
Employee Costs			
Salaries and Wages		663,088	585,616
Employee Leave Expense		(5,966)	(1,053)
Superannuation - Defined Contribution Plan Contributions		57,200	51,894
Workers' Compensation Insurance		26,522	29,745
Total Operating Employee Costs		740,844	666,202
Total Number of Employees (full time equivalent at end of reporting period)		8.3	9.5
Materials, Contracts and Other Expenses			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		2,419	2,123
Lease Expense - Low Value Assets / Short Term Leases		6,612	5,300
Subtotal - Prescribed Expenses		9,031	7,423
Other Materials, Contracts and Expenses			
Contractors		151,203	162,827
Energy		134,251	126,183
Levies - Other		5,094	4,696
Parts, Accessories & Consumables		82,947	72,502
Professional Services		10,545	8,500
Sundry		50,752	42,896
Bank Charges		16,185	13,767
Communications and Information Technology		7,782	7,440
Water		56,556	65,140
Advertising		29,024	33,696
Insurance		40,444	39,410
Subscriptions and Memberships		44,465	18,887
Contributions and Donations		9,091	100,000
Subtotal - Other Material, Contracts & Expenses		638,339	695,944
Total Materials, Contracts and Other Expenses		647,370	703,367

Nuriootpa Centennial Park Authority

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

Note 3. Expenses (continued)

\$	Notes	2021	2020
Depreciation, Amortisation and Impairment			
Depreciation and Amortisation			
Buildings & Other Structures		320,767	273,056
Infrastructure		82,070	66,849
Right-of-Use Assets		1,326	-
Plant & Equipment		11,436	13,168
Subtotal		415,599	353,073
Total Depreciation, Amortisation and Impairment		415,599	353,073
Finance Costs			
Interest on Loans		31,078	44,815
Total Finance Costs		31,078	44,815

Note 4. Asset Disposal & Fair Value Adjustments

\$	Notes	2021	2020
Infrastructure, Property, Plant & Equipment			
Assets Renewed or Directly Replaced			
Proceeds from Disposal		1,000	-
Less: Carrying Amount of Assets Sold		-	(4,756)
Gain (Loss) on Disposal		1,000	(4,756)
Assets Surplus to Requirements			
Less: Carrying Amount of Assets Sold		-	(210)
Gain (Loss) on Disposal		-	(210)
Net Gain (Loss) on Disposal or Revaluation of Assets		1,000	(4,966)

Nuriootpa Centennial Park Authority

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

Note 5. Current Assets

\$	Notes	2021	2020
Cash & Cash Equivalent Assets			
Cash on Hand at Bank		114,601	37,412
Deposits at Call		314,546	162,523
Total Cash & Cash Equivalent Assets		429,147	199,935
Trade & Other Receivables			
Accrued Revenues		18,264	14,430
Debtors - General		5,369	(660)
Prepayments		13,449	12,791
Loans to Community Organisations		5,192	9,879
Community Store Bonus		71	71
Subtotal		42,345	36,511
Total Trade & Other Receivables		42,345	36,511
Inventories			
Stores & Materials		1,179	1,402
Total Inventories		1,179	1,402

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year.

Nuriootpa Centennial Park Authority

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

Note 6. Non-Current Assets

\$	Notes	2021	2020
Financial Assets			
Receivables			
Loans to Community Organisations		-	5,192
Total Receivables		-	5,192
Other Financial Assets (Investments)			
Community Store Shares		2	2
Total Other Financial Assets (Investments)		2	2
Total Financial Assets		2	5,194
Other			
Capital Works-in-Progress		22,720	7,425
Total Other		22,720	7,425
Total Other Non-Current Assets		22,720	7,425

Nuriootpa Centennial Park Authority

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

Note 7. Infrastructure, Property, Plant and Equipment

	Fair Value Level	as at 30/6/2020				Asset Movements during the Reporting Period						as at 30/6/2021			
		At Fair Value	At Cost	Accumulated Dep'n	Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3)	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Dep'n	Carrying Value
						New / Upgrade	Renewals								
\$															
Land - Community	3	3,340,000	-	-	3,340,000	-	-	-	-	-	-	3,340,000	-	-	3,340,000
Land - Other	2	220,000	-	-	220,000	-	-	-	-	-	-	220,000	-	-	220,000
Buildings & Other Structures	3	11,749,856	17,875	4,448,241	7,319,490	1,054,999	-	-	(310,776)	(901,067)	-	11,731,598	1,054,999	5,623,951	7,162,646
Buildings & Other Structures	2	471,926	-	14,270	457,656	-	-	-	(9,991)	-	22,370	500,000	-	29,965	470,035
Infrastructure	3	1,796,012	684,829	1,147,412	1,333,429	24,911	-	-	(82,070)	-	314,614	3,190,953	24,911	1,624,980	1,590,884
Right-of-Use Assets		-	-	-	-	-	23,877	-	(1,326)	-	-	-	23,877	1,326	22,551
Plant & Equipment	3	-	409,855	343,050	66,805	-	-	-	(11,436)	-	-	-	385,106	329,737	55,369
Total Infrastructure, Property, Plant & Equipment		17,577,794	1,112,559	5,952,973	12,737,380	1,079,910	23,877	-	(415,599)	(901,067)	336,984	18,982,551	1,488,893	7,609,959	12,861,485
Comparatives		17,503,308	1,261,712	5,620,099	13,144,921	160,848	-	(4,966)	(353,073)	(210,350)	-	17,577,794	1,112,559	5,952,973	12,737,380

Nuriootpa Centennial Park Authority

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

Note 7. Valuation of Infrastructure, Property, Plant & Equipment

\$

Valuation of Assets

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

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

Level 1:

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

Level 2:

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

Level 3:

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

Refer to the previous page for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on Valuations

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

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

There is normally no known market for the Authority's buildings, infrastructure and other assets (with the exception of the properties at level 2 valued using Market Fair Value inputs). These assets are valued at depreciated current replacement cost. This method involves the determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this Authority, or on industry construction guides where these are more appropriate.

Nuriootpa Centennial Park Authority

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

Note 7. Valuation of Infrastructure, Property, Plant & Equipment

\$

Valuation of Assets (continued)

Other Information

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

Highest and best use

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

Transition to AASB 13 - Fair Value Measurement

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

Land & Land Improvements

- Basis of valuation: Fair Value Level 3, Market Value Level 2; additions are recognised at cost
- Date of valuation: 1 July 2019
- Valuer: JLL Public Sector Valuations

Buildings & Other Structures

- Basis of valuation: Fair Value Level 3, Market Value Level 2; additions are recognised at cost
- Date of valuation: 1 July 2020
- Valuer: JLL Public Sector Valuations and Barossa Council in-house staff expertise using Rawlinsons Australian Construction Handbook Edition 37, 2019

Infrastructure

- Basis of valuation: Written down current replacement cost; additions are recognised at cost
- Date of valuation: 1 July 2020
- Valuer: JLL Public Sector Valuations and Barossa Council in-house staff expertise using Rawlinsons Australian Construction Handbook Edition 37, 2019

Plant & Equipment

- Basis of valuation: At cost

Nuriootpa Centennial Park Authority

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

Note 8. Liabilities

\$	Notes	2021 Current	2021 Non Current	2020 Current	2020 Non Current
Trade and Other Payables					
Goods & Services		112,571	-	98,895	-
Payments Received in Advance		360	-	2,160	-
- Grants & Contributions - Capital		-	-	-	-
Accrued Expenses - Employee Entitlements		14,319	-	5,994	-
Accrued Expenses - Finance Costs		815	-	12,838	-
Accrued Expenses - Other		31,686	-	23,811	-
Other (including GST payable)		36,266	-	6,114	-
Total Trade and Other Payables		196,017	-	149,812	-

Amounts included in trade and other payables that are not expected to be settled within 12 months of reporting date are disclosed in Note 12

Borrowings

Bank Overdraft		-	-	-	-
Loans		228,143	1,075,975	230,953	1,304,118
Lease Liabilities	17	6,839	12,855	-	-
Total Borrowings		234,982	1,088,830	230,953	1,304,118

All interest bearing liabilities are secured over the future revenues of the Authority as a subsidiary of Council

Provisions

Employee Entitlements (including oncosts)		63,306	7,110	58,095	18,287
Total Provisions		63,306	7,110	58,095	18,287

Nuriootpa Centennial Park Authority

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

Note 9. Reserves

\$	1/7/2020	Increments (Decrements)	Transfers	Impairments	30/6/2021
Asset Revaluation Reserve					
Land - Community	2,516,000	-	-	-	2,516,000
Buildings & Other Structures	4,788,385	(878,697)	-	-	3,909,688
Infrastructure	525,811	314,614	-	-	840,425
Total Asset Revaluation Reserve	7,830,196	(564,083)	-	-	7,266,113
Comparatives	8,040,546	(210,350)	-	-	7,830,196

PURPOSES OF RESERVES

Asset Revaluation Reserves

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

Nuriootpa Centennial Park Authority

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

Note 10. Reconciliation to Statement of Cash Flows

\$	Notes	2021	2020
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Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	429,147	199,935
Less: Short-Term Borrowings	8	-	-
Balances per Statement of Cash Flows		429,147	199,935

Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus/(Deficit)		1,104,134	75,966
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		415,599	353,073
Non-Cash Asset Acquisitions		(1,054,999)	(129,410)
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		-	(5,558)
Net (Gain) Loss on Disposals		(1,000)	4,966
		463,734	299,037
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(10,521)	6,692
Net (Increase)/Decrease in Inventories		223	564
Net Increase/(Decrease) in Trade & Other Payables		46,205	(521)
Net Increase/(Decrease) in Unpaid Employee Benefits		(5,966)	(1,053)
Net Cash provided by (or used in) operations		493,675	304,719

Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

- Physical Resources Received Free of Charge	2	1,054,999	129,410
Amounts recognised in Income Statement		1,054,999	129,410
- Leases		-	-
Total Non-Cash Financing & Investing Activities		1,054,999	129,410

Financing Arrangements

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

Bank Overdrafts	50,000	50,000
Corporate Credit Cards	4,000	4,000
Cash Advance Facilities	-	260,000

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

Nuriootpa Centennial Park Authority

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

Note 11. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided below.									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$ Business Undertakings - Caravan Park	1,857,064	1,586,473	1,396,755	1,308,637	460,309	277,836	-	10,000	5,077,435	5,502,860
Recreation - Sporting Reserve	18,059	117,580	306,204	342,901	(288,145)	(225,321)	-	-	6,774,976	5,866,349
Recreation - Coulthard Reserve	-	-	53,284	45,112	(53,284)	(45,112)	-	-	643,488	621,299
Recreation - Sports Function Centre	7,903	9,368	78,648	70,807	(70,745)	(61,439)	-	-	860,979	997,339
Total Functions/Activities	1,883,026	1,713,421	1,834,891	1,767,457	48,135	(54,036)	-	10,000	13,356,878	12,987,847

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

Components of Functions

The activities relating to The Authority's functions are as follows:

BUSINESS UNDERTAKINGS

Caravan Parks

RECREATION

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

Nuriootpa Centennial Park Authority

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

Note 12. Financial Instruments

\$

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposit: **Accounting Policy:**

Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 0.01% and 0.01% (2020: 0.84% and 2.10%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables

Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities

Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Nuriootpa Centennial Park Authority

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

Note 12. Financial Instruments (continued)

\$

Recognised Financial Instruments

Liabilities

Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues. Fixed borrowings are repayable by equal 6 monthly instalments of principal and interest; variable borrowings are payable on a quarterly basis for interest only at the current Local Government Finance Authority cash advance debenture rate; interest is charged at fixed or variable rates between 2.05% and 6.9% (2020: 2.05% and 6.90%).

Carrying Amount:

Approximates fair value.

Liabilities

Leases

Accounting Policy:

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

Nuriootpa Centennial Park Authority

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

Note 12. Financial Instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2021					
Financial Assets					
Cash & Cash Equivalents	429,147	-	-	429,147	429,147
Receivables	29,073	-	-	29,073	28,896
Other Financial Assets	-	-	2	2	2
Total Financial Assets	458,220	-	2	458,222	458,045
Financial Liabilities					
Payables	113,352	-	-	113,352	113,352
Current Borrowings	254,474	-	-	254,474	228,143
Non-Current Borrowings	-	712,343	444,439	1,156,782	1,075,975
Lease Liabilities	7,214	13,225	-	20,439	19,694
Total Financial Liabilities	375,040	725,568	444,439	1,545,047	1,437,164
\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2020					
Financial Assets					
Cash & Cash Equivalents	199,935	-	-	199,935	199,935
Receivables	24,579	5,369	-	29,948	28,912
Other Financial Assets	-	-	2	2	2
Total Financial Assets	224,514	5,369	2	229,885	228,849
Financial Liabilities					
Payables	102,219	-	-	102,219	102,219
Current Borrowings	269,268	-	-	269,268	230,953
Non-Current Borrowings	-	865,939	555,549	1,421,488	1,304,118
Lease Liabilities	-	-	-	-	-
Total Financial Liabilities	371,487	865,939	555,549	1,792,975	1,637,290

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

	30 June 2021		30 June 2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Overdraft		-		-
Other Variable Rates	2.10%	390,000	2.65%	520,000
Fixed Interest Rates	2.05%	914,118	3.68%	1,015,071
		1,304,118		1,535,071

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 Authority.

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

Note 12. Financial Instruments (continued)

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any allowance for doubtful debts. All the Authority investments are made with the National Australia Bank. Except as detailed in Notes 5 and 6 in relation to individual classes of receivables, exposure is concentrated within the Authority'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 Authority'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 Authority 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. The Authority 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. The Authority 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.

Nuriootpa Centennial Park Authority

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

Note 13. Financial Indicators

	Amounts	Indicator	Prior Periods	
\$	2021	2021	2020	2019

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.

1. Operating Surplus Ratio

Operating Surplus	48,135	3%	(3%)	(9%)
Total Operating Income	1,883,026			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	1,118,751	59%	89%	106%
Total Operating Income	1,883,026			

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Authority businesses). These are expressed as a percentage of total operating revenue.

3. Asset Renewal Funding Ratio

Net Asset Renewals	2,981	0%	0%	175%
Infrastructure & Asset Management Plan required 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.

A substantial amount of 'Upgraded' asset work completed each year is partly renewing components of existing assets. For normal work cycles, components of these assets would need to be replaced when the depreciation or consumption of them had reduced their remaining life to zero, but as they are being upgraded to a better service level, they are effectively replacing asset components that would normally need to be replaced as/when due.

The calculation to compile the Asset Renewal Funding Ratio does not include any upgrade costs as it is not considered to be 'renewal/replacement'. This is then effectively understating the expenditure for asset replacement and the ratio is not then reflecting the true actual net asset renewals.

Infrastructure and Asset Management Plan (IAMP) required expenditure is sourced from the Authority's adopted plan. IAMP's were reviewed in 2020 and adopted in 2021. It is expected the renewal spend information will be more accurate when the four year review of the IAMP's is undertaken and the improvement plans from that work provides these projections pa.

The required IAMP renewal expenditure relies on the Authority asset lives and replacement intervals as they are due each year. The Authority's asset base is relatively small and does not have the benefit of vast ranging assets with continual overlapping replacement interval periods. Some high value renewed assets could be purchased and grouped together in a year causing an unusual spike in renewal expenditure, whereas depreciation is the flattened average consumption/use of all assets. Depreciation is not used in the calculation of the asset Renewal Funding Ratio. Therefore this indicator is not necessarily relevant for the Authority but has been included as it is a reporting requirement for the General Purpose Financial Statements.

Nuriootpa Centennial Park Authority

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

Note 14. Uniform Presentation of Finances

\$	2021	2020
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The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis.

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

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

Income	1,883,026	1,713,421
less Expenses	(1,834,891)	(1,767,457)
Operating Surplus / (Deficit)	48,135	(54,036)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,981)	-
add back Depreciation, Amortisation and Impairment	415,599	353,073
add back Proceeds from Sale of Replaced Assets	1,000	-
Subtotal	413,618	353,073
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(40,206)	(31,571)
add back Amounts Received Specifically for New and Upgraded Assets	-	5,558
Subtotal	(40,206)	(26,013)
Net Lending / (Borrowing) for Financial Year	421,547	273,024

Nuriootpa Centennial Park Authority

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

Note 15. Leases

\$

Authority as a Lessee

Terms and conditions of leases

Refer to Note 1 for further details.

Plant and Equipment

Right-of-use Asset leased is a Mower.

Set out below are the carrying amounts of Right-of-use Assets recognised within the above asset category and the movements during the period:

Right of use assets

\$	Plant and Equipment	Total
2021		
Opening balance	-	-
Additions to right-of-use assets	23,877	23,877
Depreciation charge	(1,326)	(1,326)
Balance at 30 June 2021	22,551	22,551

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

\$	2021	2020
Balance at 1 July	-	-
Additions	20,896	-
Payments	(1,202)	-
Balance at 30 June	19,694	-
Classified as:		
Current	6,839	-
Non Current	12,855	-

The maturity analysis of lease liabilities is included in Note 12.

The Group had total cash outflows for leases of \$7,814

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	1,326	-
Expense relating to leases of low-value assets	6,612	-
Total amount recognised in profit or loss	7,938	-

Nuriootpa Centennial Park Authority

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

Note 15. Leases (continued)

\$	2021	2020
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	9,045	9,747
Later than one year and not later than 5 years	17,719	20,232
	26,764	29,979

Nuriootpa Centennial Park Authority

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

Note 16. Related Party Transactions

\$	2021	2020
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Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Authority are the ten Board Members and one Employee.

One person included in Key Management Personnel has a close family member who was employed through an agency to provide the Authority with social marketing services. The total amount invoiced to the Authority by this business during the financial year totalled \$26,400 (excluding GST).

The compensation paid to Key Management Personnel comprises:

Short-Term Employee Benefits	60,699	63,507
Total	<u>60,699</u>	<u>63,507</u>

Amounts paid as direct reimbursement of expenses incurred on behalf of the Authority have not been included.
No compensation was paid to Board Members.

Other Related Party Transactions

The Barossa Council provides work and support in-kind for accounting, governance, asset management and executive services, along with being the conduit for electricity, insurance, loans, CWMS and other services. The Authority maintains a Council Recreation Park at Nuriootpa for community benefit purposes including various sporting activities.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NURIOOTPA CENTENNIAL PARK AUTHORITY

Opinion

We have audited the accompanying financial report of the Nuriootpa Centennial Park Authority, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Nuriootpa Centennial Park Authority as of 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 2nd day of November 2021

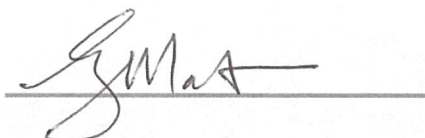
Nuriootpa Centennial Park Authority

General Purpose Financial Statements for the year ended 30 June 2021

Certification of Auditor Independence

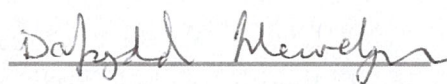
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Nuriootpa Centennial Park Authority for the year ended 30 June 2021, the Authority's Auditor, Bentleys SA Pty Ltd has maintained its independence in accordance with the requirements of the *Local Government Act 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*.



Guy Martin

CHIEF EXECUTIVE OFFICER



Dafydd Llewelyn

PRESIDING MEMBER, AUDIT COMMITTEE

Date: 26/10/2021

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Certification of Auditor Independence

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

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

Bentleys SA Audit Partnership



David Papa
Partner

Dated at Adelaide this 25th of October 2021

*Gawler River Floodplain
Management Authority
Annual Report and Financial Statements*



The Barossa Council

ANNUAL REPORT 2020-21

Gawler River Floodplain Management Authority

Constituent Councils:

Adelaide Hills Council

Adelaide Plains Council

The Barossa Council

Town of Gawler

Light Regional Council

City of Playford

Gawler



Contents

	Page
1. Chair Report	3
2. Gawler River Floodplain Management Authority (GRFMA)	8
3. Governance	10
4. Evaluation of Performance Against the Business Plan	14
5. Financial Statements 2020-21	19

Chair Report

The past year of the Gawler River Floodplain Management Authority's (GRFMA) operation has been challenging across many fronts, the impact of COVID-19 primarily presenting difficulties with communications for the 13-member Board representing the six constituent councils forming the GRFMA (i.e., Adelaide Hills, Adelaide Plains, Barossa, Gawler, Light and Playford), Federal and State governments and other stakeholders having interest in the protection of the Gawler River floodplain.

The GRFMA Board conducted six (6) Ordinary meetings and convened two (2) Special meetings during the report period. Further, the GRMA's Audit Committee met on four (4) occasions.

The GRFMA Audit Committee provides an important role between the Authority, its management and constituent councils. The Committee provides suggestions and recommendations to the GRFMA Board about actions to be taken to enhance financial and operational governance, considered to be in the best interests of the subsidiary and constituent councils.

Numerous Committee and Working Group meetings were also undertaken enabling the progression of activities identified necessary by the GRFMA Board.

Sincere thanks are extended to all who have been available for e-meetings and alternate means of communication allowing the business of the GRFMA to progress effectively. Special mention is also made of the assistance provided by the Town of Gawler Council and Playford Council allocating staff and IT resources assisting with the scheduling and conduct of e-meetings as required.

Notwithstanding the above, there have been a number of significant achievements throughout the report period which are briefly outlined below.

Charter and Governance – Two Stage Review Implementation

As reported in 2019, a periodic review of the Charter and associated governance (First Stage) was completed with adoption by the GRFMA's Board on the 28 January 2020. A more comprehensive review "Charter Review 2" commenced in April 2020 with Jeff Tate Consulting being engaged to undertake the required work. This review was to explore further governance and operational processes including options for alternative management (i.e., other than the Authority) for the Gawler River and supporting financial arrangements.

A further report completed in September 2020 included a number of recommendations for consideration by the Board:

1. The Authority's legal structure continue as a Regional Subsidiary under s43 of the Local Government Act 1999.
2. At this stage the GRFMA continue to have a representative Board of an Elected Member and staff member from each Council (and an Independent Chair).
3. Consideration be given to an arrangement between the Chief Executive Officers of the constituent councils to ensure that the combined staff appointments to the Board include all relevant skills.
4. Consideration be given to amending clause 4.3.2 of the GRFMA Charter so that Deputy Members attending Board meetings in their own right and not in place of the Member may be permitted to speak with approval of the meeting, rather than having the same right to speak as Members.
5. The GRFMA proactively build relationships with relevant South Australian Government Departments and agencies, separately and together, to build understanding of the issues relating to the Gawler River and to assist with strategies, plans, and advice including about external funding.
6. The GRFMA and constituent councils consider the four funding model options set out in the report, starting from a consideration of funding principles and then potential scenarios for modelling (possibly through Finance and Engineering staff of the constituent councils).
7. The GRFMA develop and implement a clear, resourced strategy for achieving external funding, including consideration of a 'broker' to identify and pursue funding opportunities.

The GRFMA Board is currently progressing recommendation 6 and directing the Charter Review 2 Working Group to engage resources to compile and evaluate required data to further understand possible funding principles and formula to be applied in any proposed funding model. Noting any final consideration would be subject to support or otherwise of the GRFMA and constituent councils. The GRFMA Board will be considering all recommendations and is looking to finalise the review early in the 2021/2022 financial year.

Strategic Plan

As a requirement of Charter Review 1 the GRFMA is now working to establish a Strategic Plan. The plan will consist of a 5 year Strategic Plan (2026) and have regard to any longer term strategic issues (2026-2036) that might be identified during preparation of the plan.

Consultation on the plan with constituent councils and other stakeholders commenced in May 2021 and it is anticipated the document will be completed by the end of September 2021.

Gawler River UNHaRMED Management Tool (GRUMP)

In 2019 the GRFMA entered into partnership with the Bushfire and Natural Hazards CRC and the University of Adelaide to develop a decision support tool (UNHaRMED) to explore how to manage flood risk into the future. The model tool has now been completed and will be made available to other local government authorities and floodplain managers responsible for flood-associated social, environmental and economic risk modelling and subsequent management.

Gawler River Stormwater Management Plan

The GRFMA in partnership with the Stormwater Management Authority of South Australia, the Green Adelaide Board and the Northern and Yorke Landscape Boards and the Department for Environment and Water have commenced a project to develop a Stormwater Management Plan (SMP) for the Gawler River.

The plan will provide background and strategic direction for managing stormwater in the Gawler River. The SMP catchment is defined as the 'Gawler River proper', being the main channel below the confluence of the North Para and South Para Rivers, down through Buckland Lake to the coastal outlet.

In consideration of the strategic nature of any SMP recommendations that may result, the current flood mitigation considerations including increasing the height of the Bruce Eastick North Para Flood Mitigation Dam and the construction of the Northern Floodway Proposal have been placed on hold.

Assistance from the City of Playford in providing in-kind support of a Project Manager to manage the SMP process is recognised and appreciated.

Bruce Eastick North Para Flood Mitigation Dam

The Bruce Eastick North Para Flood Mitigation Dam (BENPFMD) Operation and Safety Plan has now been completed. The Plan was facilitated by the GRFMA in partnership with the Local Government Association of South Australia Council Ready Program.

The completed plan provides direction in two parts specifically for the operational response to a critical flood event and secondly, where signs of imminent dam failure BENPFMD are observed.

Periodic maintenance has also been undertaken at the Dam replacing security screens on the high level outlet pipes and repairing welds to the crest handrails.

Tenders submitted for works requiring repair of the lower level outlet pipes and reinstatement of dislodged baffle blocks in the stilling basin are currently under consideration. It is envisaged the agreed services for works will be undertaken post winter 2021.

Gawler River Flood Mitigation

The 2020-21 State Government Budget allocated \$9 Million for Gawler River flood mitigation works. This initiative provides works to be completed over the three years 2021-23 for a range of Gawler River projects aimed at reducing flood risks across the Northern Adelaide Plains.

Budgeted works include:

1. Removal of trees and debris following the Hillier bushfire (\$350 - \$370K).
2. Construction of a drainage system on Carmelo and Park Road, Virginia (\$3.8M).
3. Installation of new flood warning infrastructure and improvement of flood forecasting and warning service (\$1M).
4. River survey, silt and weed removal, revegetation and levee repair (\$3.8M).

The GRFMA has engaged with the South Australian Department of Environment and Water to assist delivery of the four projects and further development of the longer term solutions for flood mitigation in the Gawler River.

Australian Rail Track Corporation (ARTC) Bridge

The ARTC commenced work in September 2020 to replace the existing rail bridge across the Gawler River.

The GRFMA engaged with ARTC during the Bridge design and construction phase to ensure that the resultant bridge structure and embankment did not compromise water flows in the Gawler River channel.

Retiring and New GRFMA Board Members

Acknowledgement is made of long-serving Board Member Mr Mark Salver (Adelaide Hills Council) who retired from representation during the report period. Mr Ashley Curtis was welcomed as his successor.

Finally, I wish to thank the six constituent councils, Board, Audit Committee, Working Group representatives and Executive Officer for their ongoing involvement and direction provided.

There have been many achievements attained throughout the report period which ultimately will lead to the provision of better flood mitigation and warning systems for the Gawler River and associated floodplain.

The GRFMA will continue to work with the Federal and State governments and stakeholders to achieve this end.

Ian J. Baldwin

Chair and Independent Member

Gawler River Floodplain Management Authority

Gawler River Floodplain Management Authority (GRFMA)

The Gawler River

The Gawler River is formed by the confluence of the North Para and South Para in the town of Gawler and is located in the Adelaide Plains district of South Australia. The district surrounding the river produces cereal crops and sheep for both meat and wool, as well as market gardens, almond orchards and vineyards. The farm gate output of the Gawler River Floodplain horticultural areas is estimated to be at least \$225 million.

Purpose of the GRFMA

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.



The Charter provides for one independent person, who is not an officer, employee, or elected member of a Constituent Council, to be appointed as the Chairperson of the Board of Management of the GRFMA for a term of two years.

The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.

The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- to raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- to provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;
- to advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- to facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- to provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.



Governance

The Board

The Authority is governed by the Board of management. The Board comprises of

- one independent person, who is not an officer, employee, or elected member of a constituent council, to be appointed as the Chairperson of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six constituent councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each constituent council

The Members of the Board are:

Council	Board Members	Deputy Board Members
Chairperson & Independent Member	Mr Ian Baldwin	
Adelaide Hills Council	Cr Malcolm Herrmann Mr Ashley Curtis	Cr Pauline Gill
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr John Lush Ms Alyssa Denicola
The Barossa Council	Mayor Bim Lange Mr Gary Mavrinac	Cr Russell Johnstone
Town of Gawler	Cr Paul Koch Mr Sam Dilena	Cr Nathan Shanks Mr Ben DeGilio
Light Regional Council	Cr William Close Mr Brian Carr	Mr Andrew Philpott
City of Playford	Cr Agapios (Peter) Rentoulis Mr Greg Pattinson	Cr Clinton Marsh

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months. A special meeting of the Board may be held at any time and may be called at the request of the Chairperson or at the written request of six members of the Board representing all the Constituent Councils.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am: excepting December which is held on the second Thursday. Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and two Special Board Meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 13 August 2020 – Town of Gawler
- Thursday 15 October 2020 – Adelaide Plains Council
- Thursday 10 December 2020 – City of Playford
- Thursday 11 February 2021 – Light Regional Council
- Thursday 15 April 2021 – Adelaide Hills Council
- Thursday 17 June 2021 – The Barossa Council

Two Special Board Meetings:

- Friday 17 July 2020 – City of Playford
- Wednesday 17 March 2021 – City of Playford

Technical Assessment Panel

A Technical Assessment Panel has been appointed to support the decision-making processes of the Board with delegated powers to provide advice and manage the technical aspects of the design, assessment, and construction of the various parts of the Scheme.

The Members of the Panel are:

- Mr Ian Baldwin, Independent Chair
- Ms Ingrid Franssen, Manager Flood Management, DEWNR
- Dr Moji Kan, Principal Engineer Dams, SA Water
- Mr Matt Elding, Barossa Council
- Mr Braden Austin, Playford Council
- Mr David Hitchcock Executive Officer

No meetings of the Panel were held during the year, however, email out of session consideration was undertaken to consider proposed repairs to the Lower Level Outlet Pipe and Baffle Block replacement at the Bruce Eastick North Para Flood Mitigation Dam.

Audit Committee

An Audit Committee has been appointed to review:

- the annual financial statements to ensure that they present fairly the situation of the Board, and
- the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Board on a regular basis.

The Committee held four (4) meetings during the year:

- 04 August 2020
- 25 November 2020
- 10 March 2021
- 09 June 2021

The members of the Committee are:

- Mr Peter Brass, Independent Member
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit Committee is for two years (1 July 2020 until 30 June 2022).

Executive Officer

Mr David Hitchcock has been appointed Executive Officer on a contract basis (part time) to 31 December 2021.

External Auditor

Dean Newbery and Partners have been appointed as the external auditor for 2020-2024.

GRFMA Policies

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA:

- Procurement and Operations Policy
- Grant Policy
- Internal Review of Decisions Policy
- Public Consultation Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy

The purpose of policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.

Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters to be considered under Section 90 of the Local Government Act 1999.

No Freedom of Information requests were received during the year.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	152	4	Possible commercial advantage of a person	4	3
Technical Assessment Panel	0	0	N/A	0	0
Audit Committee	24	0		0	0

Evaluation of Performance Against the Business Plan

This Statement of Achievements against the Business Plan will form part of the Key Outcomes Summary to Councils following the meetings at which it is tabled. The June report will form part of the GRFMA Annual Report 2020-2021.

Part A: Funding

Performance Targets:	Timings:	To be measured by:	Actual Achievements:
Grant Claims	At all times	Lodge claims monthly for the payment of Commonwealth and State Government Grants.	☒ Claims lodged according to grant conditions
Maintain positive Cash Flow	At all times	Positive bank account balances at all times.	☒ Positive cash flow maintained

Part B: Proposed Flood Mitigation Scheme Works

Gawler River Flood Mitigation Scheme	
One	What will the Mark Two Scheme Include? (Note these steps may occur concurrently and not necessarily in the following order).

Gawler River Flood Mitigation Scheme	
Two	Reconfirm with the Constituent Councils that a 1 in 100-year level of protection is the protection standard that is to be pursued in the development of the Gawler River Flood Mitigation Scheme – Mark Two Strategy. N.B. The protection standard does not guarantee full protection for all flood events. <i>The Findings Report 2016 advises the 1 in 100 ARI event is considered to be the minimum desirable level of flood protection for new development as well as for much of the existing floodplain development.</i> Determine if a second dam on the North Para River or modification to the Bruce Eastick North Para Flood Mitigation Dam is an option. The GRFMA Board has recently accepted a tender for a Findings Report to undertake an assessment to determine if a second dam is required and feasible. <i>The Findings Report 2016 advised enlarging the existing Bruce Eastick North Para Flood Mitigation Dam on the North Para offers the greatest level of protection with least impacts and is rated as the most favoured structural mitigation option. This option deferred pending completion of the Northern Floodway Project proposal. Noting feasibility of raising the height of the Bruce Eastick Dam is still a strategic consideration.</i>
Three	The Gawler River Floodplain Mapping Model should be maintained as the reference tool to demonstrate the level of flood protection and validity of design of land proposed for development as part of the approval process. To achieve this, the model should be upgraded to include recent works such as the Northern Expressway works and the additional floodplain mapping completed as part of the Light River Templers Creek Salt Creek Mapping Study by the Adelaide Plains Council. <i>Completed.</i>
Four	To further develop the preliminary assessment of possible local area levees prepared in the 2008 Gawler River Floodplain Mapping Study at Gawler, Angle Vale and Two Wells and develop a levee strategy for Virginia to a robust design standard with a staging plan. Undertake a cost benefit study for each stage of the plan. <i>Will be a consideration of the Gawler River Stormwater Management Plan 2021/2022.</i>
Five	Establish a protocol with the Floodplain Councils that where development of land in areas identified as ‘at risk of flooding’ is planned to proceed by the implementation of a local area levee that mapping of the proposed levees on the Gawler River Floodplain Mapping Study Model will be required. <i>It is anticipated the Gawler River Unharmful Mitigation Project, will contribute to understanding of this issue and relevant strategies.</i>
Six	Maintain a working relationship with the Australian Rail Track Corporation to ensure that any changes to Railtrack infrastructure of culverts and rail heights are mapped on the Gawler River Floodplain Mapping Study Model to identify any changes to flooding impacts. <i>Ongoing – new replacement of the rail bridge completed April 2021.</i>

Gawler River Flood Mitigation Scheme	
Seven	Develop a funding strategy for flood protection that is delivered by local area levees on the questions of who should own and maintain the levees and whether local area levees are regional works that the GRFMA should fund or are they local works that are the responsibility of the local Council. <i>Will be a consideration of the Gawler River Stormwater Management Plan 2021/2022.</i>
Eight	Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. <i>Ongoing. GRFMA currently working with the Department of Environment and Water on the \$9M Gawler River Flood Mitigation projects.</i>
Nine	The Scheme will also seek to clarify, through the Local Government Association, the policy and legal framework around maintenance of rivers and creeks where those rivers and creeks are part of the regional flood management plan. Under current legislation a landowner is responsible for the condition of a creek or waterway on private land. <i>Pending finalisation of the review by the Department of Environment and Water. GRFMA submission provided.</i>

Part B: Maintenance of the Scheme

Performance Targets:	Timings:	To be measured by:	Actual Achievements:
Six monthly inspection	June and December	Completion of Inspection Report	☒ Routine inspection completed 8/9/2020. As per O&M manual. ☒ Replacement signage. Repairs to handrails and replacement of HLOP screen completed January 2021.

Part C: Operation of the Regional Subsidiary

Performance Targets:	Timings:	To be measured by:	Actual Achievements:
Reports to Stakeholders	Bi-Monthly	Key Outcomes Summary to be published following each Board Meeting	☒ Key Outcomes Summary prepared following GRFMA meetings.
Charter Review 1 and Charter Review 2	December	The performance of the Executive Officer be reviewed annually Charter Review	☒ Review conducted in December 2020. ☒ GRFMA Charter Review (2nd stage) commenced April 2020 – materially completed pending finalisation of cost share funding model.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	☒ New External Auditor 2020-2024. ☒ Appropriate levels of insurance reviewed in July 2020.
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget Forward to the Councils	☒ June 2020 – Business Plan 2020-2021 adopted. ☒ June 2020 – Achievements against the Business Plan 2019-20 presented.
Budget 20/21	By 31 st March, June, October, December	Adopt for consultation forward to Councils – Adopt Budget – copy to Councils in 5 days – Conduct Budget Reviews	☒ 2021-22 draft Budget forwarded in March 2021 to constituent councils for consultation. ☒ Budget Reviews 1 & 2 adopted by GRFMA Audit Committee and GRFMA Board.
Subscriptions	June December	Send half year subscriptions to Council	☒ All first half subscriptions paid, ☒ Five (5) Second half subscriptions paid.

Performance Targets:	Timings:	To be measured by:	Actual Achievements:
Report to Constituent Councils	Following each Board meeting By 30 th September	The receipt of the following reports by Councils, Board Meeting Key Outcomes Summary Annual Report including Annual Financial Statements	☒ Key Outcomes Summary prepared following meetings. ☒ Annual Report forwarded electronically to Councils.
Governance	Ongoing	Policies and new management framework documents developed and reviewed	☒ New Fraud and Corruption Policy ☒ Delivery of Strategic Plan initiated consultation underway – delivery September 2021. * Public Interest Disclosure Policies drafted and on hold pending consideration of requirement for public officer – review October 2021. * Asset Management Plan and Long Term Financial Plan to be developed.
Annual Operations		Advocacy for construction of Northern Floodway project GRFMA currently working with DEW on the \$9M Gawler River Flood Mitigation projects Dewatering and repair of the low-level inlet pipe and stilling basin Scheduled inspection Establishment of the Dam Safety Emergency Plan Environmental management of land associated with the Dams location GRUMP decision support tool to manage flood risk Revegetate land zone around the Bruce Eastick North Para Flood Mitigation Dam.	* Hiatus. Pending completion of the Gawler River Stormwater Management Plan. ☒ * Tenders for works considered at the 17/6/2021 GRFMA Board meeting. ☒ Completed September 2020. ☒ Completed January 2021. ☒ Annual land management lease in place. ☒ Completed 30 June 2021 – project was delayed due to COVID-19. ☒ Commenced June 2020

Financial Statements 2020-21

1. Certification of Financial Statements
2. Financial Statements and Notes
3. Related Parties Disclosures
4. Statement of Auditors Independence
5. Certification of Auditor Independence

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021
CERTIFICATION OF FINANCIAL STATEMENTS

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



David Hitchcock
EXECUTIVE OFFICER



Ian Baldwin
CHAIRMAN

19/8/2021

Date

19/8/21

Date

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

SCHEDULE OF PROFIT AND LOSS AND COMPREHENSIVE INCOME for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Subscriptions	4	196,235	230,300
Investment income	1(d)	1,009	1,042
State Government Grants	3	20,000	98,980
Other Income		100	100
Total Income		217,344	330,422
EXPENSES			
Contractual Services	5	156,177	235,881
Depreciation	1(h), 11	321,163	321,163
Other		21,359	21,155
Total Expenses		498,698	578,198
OPERATING SURPLUS / (DEFICIT)		(281,354)	(247,776)
NET SURPLUS / (DEFICIT)		(281,354)	(247,776)
transferred to Equity Statement			
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(281,354)	(247,776)

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION

as at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	1(d)	169,344	151,764
Trade and Other Receivables		49,278	32,152
Total Current Assets		<u>218,622</u>	<u>183,916</u>
Non-current Assets			
Infrastructure	10	25,329,000	25,329,000
Accumulated Depreciation Infrastructure	1(h), 10	(4,116,325)	(3,795,163)
Land	10	477,000	477,000
Total Non-current Assets		<u>21,689,675</u>	<u>22,010,838</u>
Total Assets		<u>21,908,297</u>	<u>22,194,753</u>
LIABILITIES			
Current Liabilities			
Trade & other payables		36,567	41,669
Borrowings		-	-
Total Liabilities		<u>36,567</u>	<u>41,669</u>
NET ASSETS		<u>21,871,730</u>	<u>22,153,084</u>
EQUITY			
Accumulated Surplus		13,189,757	13,471,111
Asset Revaluation Reserves	1(g)	8,681,973	8,681,973
TOTAL EQUITY		<u>21,871,730</u>	<u>22,153,084</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

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

	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	TOTAL EQUITY \$
2021				
Balance at end of previous reporting period		13,471,111	8,681,973	22,153,084
Restated opening balance		13,471,111	8,681,973	22,153,084
Net Surplus / (Deficit) for Year		(281,354)	-	(281,354)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		13,189,757	8,681,973	21,871,730
2020				
Balance at end of previous reporting period		13,718,887	8,681,973	22,400,860
Restated opening balance		13,718,887	8,681,973	22,400,860
Net Surplus / (Deficit) for Year		(247,776)	-	(247,776)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		13,471,111	8,681,973	22,153,084

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CASHFLOWS for the year ended 30 June 2021

		2021	2020
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		199,195	299,175
Interest Receipts		1,023	1,055
Payments		<u>(182,638)</u>	<u>(215,367)</u>
Net Cash provided by (or used in) Operating Activities		17,580	84,863
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on new/upgraded assets		<u>-</u>	<u>-</u>
Net Cash provided by (or used in) Investing Activities		-	-
Net Increase (Decrease) in cash held	8	17,580	84,863
Cash & cash equivalents at beginning of period		151,764	66,902
Cash & cash equivalents at end of period	8	169,344	151,764

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

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 1 - Statement of Significant Accounting Policies

a) The Local Government Reporting Entity

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 Gawler River Floodplain Management Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, The Barossa Council, Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

All funds received and expended by the Authority have been included in the financial statements forming part of this financial report.

b) Basis of Accounting

This financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuation of non-current assets.

c) Employees

The Authority has no employees.

d) Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

e) Infrastructure

The Bruce Eastick North Para Flood Mitigation Dam was constructed in 2007. The valuation includes all materials, contractor's costs plus costs incidental to the acquisition, including engineering design and supervision fees and all other costs incurred.

f) Land

The dam land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. The Board valuation was undertaken at 30th June 2011. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by Asset Valuation and Consulting Pty Ltd in May 2017 for part lot 750 Kemp Road Kingsford.

g) Revaluation

The Board sought an independent valuation to be applied as at 30th June 2019, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of Entura (Hydro Tasmania), who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. The estimate of the replacement cost was \$25.245 million at June 2019. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, it is to be noted that valuation has been under level 3 valuation. The next Valuation is expected to undertaken as at 30 June 2024.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Fair value 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. The 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.

The 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.

h) Depreciation

The depreciation period for the Bruce Eastick North Para Flood Mitigation Dam is based straight line depreciation with an expected life of 80 years.

The depreciation period for the Access Road is based on straight line depreciation with an expected life of 15 years.

i) Revenue

The Authority 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 Authority expects to be entitled in a contract with a customer.

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

Revenue from the Subscriptions is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue is stated net of the amount of goods and services tax (GST).

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2021

Prepared to meet the requirements of Clause 15.5 of the Charter

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

This Schedule has been prepared on the basis that the Authority was 'wound up' on 30 June 2021. The value of infrastructure and land as stated in the Financial Statements at reporting date have been included. Grants and contributions from the Commonwealth Government, State Government and Northern Adelaide Barossa Catchment Water Management Board that have contributed to these costs have not been deducted.

Calculation of Net Equity

Assets

Investments / Debtors	\$ 218,622
Infrastructure	\$ 21,212,675
Land	<u>\$ 477,000</u>
	\$ 21,908,297

Less Liabilities

Accounts Payable / Creditors	<u>\$ 36,567</u>
NET EQUITY	\$ 21,871,730

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2021	Accumulated Subscriptions for Maintenance to 30 June 2021	Accumulated Subscriptions for Scheme Works to 30 June 2021	All Subscriptions to 30 June 2021	Percentage of Contributions to the Total	Council's Interests in Net Assets
Adelaide Hills Council	\$172,082	\$6,352	\$70,988	\$249,422	4.54%	\$992,977
The Barossa Council	\$172,082	\$31,813	\$354,951	\$558,846	10.17%	\$2,224,355
Town of Gawler	\$172,082	\$63,586	\$709,892	\$945,560	17.21%	\$3,764,125
Light Regional Council	\$172,082	\$31,813	\$354,951	\$558,846	10.17%	\$2,224,355
Adelaide Plains Council	\$172,082	\$106,079	\$1,183,146	\$1,461,307	26.60%	\$5,817,880
City of Playford	\$172,089	\$127,254	\$1,419,763	\$1,719,106	31.31%	\$6,848,038
	\$1,032,499	\$366,897	\$4,093,691	\$5,493,087	100%	\$21,871,730

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th June 2021 adopted by the Board in accordance with Clause 15.5 of the Charter on 19 August 2021.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - Functions / Activities of the Authority

- a) Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note b.
- b) The activities of the Authority are categorised into the following function / activities:

Administration: The operations of the Authority and its Board

Other Environment: Flood Mitigation

- c) Functions of the Gawler River Floodplain Management Authority
(excluding depreciation)

	Year	Revenue		Expenses		Surplus (deficit)
		Grants	Other	Total Revenue	Expenses Total	
Administration	2021	-	\$147,044	\$147,044	\$85,115	\$61,929
	2020	-	\$146,042	\$146,042	\$90,152	\$55,890
Other	2021	\$20,000	\$ 50,300	\$ 70,300	\$92,421	(\$22,121)
Environment:						
Flood Mitigation	2020	\$98,980	\$ 85,400	\$184,380	\$166,883	\$17,497
Total	2021	\$20,000	\$197,344	\$217,344	\$177,536	\$39,808
	2020	\$98,980	\$231,442	\$330,422	\$257,035	\$73,387

Note 4 - Subscriptions

The following subscriptions were levied on the Constituent Councils in accordance with Clause 10.2 of the Charter for the year:

Constituent Council	Maintenance		Operations		TOTALS	
	2021	2020	2021	2020	2021	2020
Adelaide Hills Council	\$ 871	\$ 1,476	\$24,322	\$24,166	\$25,193	\$25,642
The Barossa Council	\$ 4,361	\$ 7,396	\$24,322	\$24,166	\$28,683	\$31,562
Town of Gawler	\$ 8,722	\$14,791	\$24,322	\$24,166	\$33,044	\$38,957
Light Regional Council	\$ 4,361	\$ 7,396	\$24,322	\$24,166	\$28,683	\$31,562
Adelaide Plains Council	\$14,541	\$24,660	\$24,322	\$24,166	\$38,863	\$48,826
City of Playford	\$17,444	\$29,581	\$24,325	\$24,170	\$41,769	\$53,751
TOTAL	\$50,300	\$85,300	\$145,935	\$145,000	\$196,235	\$230,300

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 5- Contractual Services

	2021	2020
Executive Officer	\$56,280	\$57,330
Audit Committee <i>(Independent & Presiding Member)</i>	\$2,600	\$2,600
Audit Fees	\$5,000	\$7,057
Legal Fees	\$0	\$2,133
Gawler River Scheme Consultancies	\$84,737	\$139,025
Maintenance Contractors	\$7,560	\$27,736
TOTALS	\$156,177	\$235,881

Note 6 - Comparison of Budget and Actual Results (excluding depreciation)

	2021		2020	
	Budget	Actual	Budget	Actual
Revenue				
Administration	\$147,050	\$147,044	\$146,400	\$146,042
Other Environment: Flood Mitigation	\$0	\$0	\$0	\$100
State Grant	\$20,000	\$20,000	\$110,980	\$98,980
Maintenance	\$50,300	\$50,300	\$85,300	\$85,300
Other Environment: Flood Mitigation Capital	\$0	\$0	\$0	\$0
Total Revenue	\$217,350	\$217,344	\$342,680	\$330,422
Expenditure				
Administration	\$88,050	\$85,115	\$89,095	\$90,152
Other Environment: Flood Mitigation	\$97,950	\$7,684	\$25,150	\$27,858
Maintenance	\$100,736	\$84,736	\$158,475	\$139,025
Other Environment: Flood Mitigation Capital				
Total Expenditure	\$286,736	\$177,535	\$272,720	\$257,035
Surplus (deficit)	(\$69,386)	\$39,809	\$69,960	\$73,387

Note 7 - Expenditure Commitment

An agreement has been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2021.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 8 - Reconciliation Statement of Cash Flows

(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:

	2021	2020
	\$	\$
Total cash & equivalent assets	<u>169,344</u>	<u>151,764</u>
Balances per Cash Flow Statement	<u>169,344</u>	<u>151,764</u>

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

Net Surplus (Deficit)	(281,354)	(247,776)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<u>321,163</u>	<u>321,163</u>
	<u>39,809</u>	<u>73,387</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(17,127)	(30,194)
Net increase (decrease) in trade & other payables	<u>(5,102)</u>	<u>41,669</u>
Net Cash provided by (or used in) operations	<u>17,580</u>	<u>84,862</u>

Note 9 -Economic Dependence

The Gawler River Floodplain Management Authority (GRFMA) was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 in August 2002, by a Charter that was amended and published in The South Australian Government Gazette on 27th February 2020 at page 474.

The Gawler River Floodplain Management Authority (GRFMA) is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter to fund the construction, operation and maintenance of flood mitigation infrastructure of the Authority which it owns and manages.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - Non-Current Assets Summary

	Fair Value Level	2021				2020			
		At Fair Value	At Cost	Accum Dep'n	Carrying Amount	At Fair Value	At Cost	Accum Dep'n	Carrying Amount
Land and easements	-	\$477,000	-	-	\$477,000	\$477,000	-	-	\$477,000
North Para Dam Access Roads	3	\$84,000	-	(\$14,200)	\$69,800	\$84,000	-	(\$8,600)	\$75,400
North Para Dam	3	\$25,245,000	-	(\$4,102,125)	\$21,142,875	\$25,245,000	-	(\$3,786,563)	\$21,458,437
Total Infrastructure and Land		\$25,806,000	-	(\$4,116,325)	\$21,689,675	\$25,806,000	-	(\$3,795,163)	\$22,010,837
Comparatives		\$25,806,000	-	(\$3,795,163)	\$22,010,937	\$25,806,000	-	(\$3,474,000)	\$22,332,000

	2020	Carrying Amount Movements During the Year							2021
	Carrying Amount	Additions		Disposals	Depreciation	Impairment	Transfers	Net Valuation	Carrying Amount
		New Upgrade	Renewals						
Land and easements	\$477,000	-	-	-	-	-	-	-	\$477,000
Access Roads	\$75,400	-	-	-	(\$5,600)	-	-	-	\$69,800
Infrastructure - North Para Dam	\$21,458,437	-	-	-	(\$315,563)	-	-	-	\$21,142,875
Total Infrastructure, Property, Plant & Equipment	\$22,010,837	-	-	-	(\$321,163)	-	-	-	\$21,689,675
Comparatives	\$22,332,000	-	-	-	(\$321,163)	-	-	-	\$22,010,837

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 - Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned Terms & conditions: Deposits are returning fixed interest rates between 0.25% and 0.30% (2020: 0.25% and 1.25%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Fees & other charges	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method Terms & conditions: Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	169,344	-	-	-	169,344
Receivables	49,278	-	-	-	49,278
Total	218,622	-	-	-	218,622
Financial Liabilities					
Payables	36,567	-	-	-	36,567
Total	36,567	-	-	-	36,567
2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	151,764	-	-	-	151,764
Receivables	32,152	-	-	-	32,152
Total	183,916	-	-	-	183,916
Financial Liabilities					
Payables	41,669	-	-	-	41,669
Total	41,669	-	-	-	41,669

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

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 Authority is the carrying amount, net of any impairment. All Authority 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 Authorities 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 Authorities 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 Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Authority 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.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 Uniform Presentation of Financial Statements

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

All Local Government Councils and Authorities 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 Authorities finances.

	2021 \$	2020 \$
Income	217,344	330,422
Expenses	(498,698)	(578,198)
Operating Surplus / (Deficit)	(281,354)	(247,776)
Less Net Outlays in Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation Amortisation and Impairment	321,163	321,163
Proceeds from Sale of Replaced Assets	-	-
	<u>321,163</u>	<u>321,163</u>
Less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	-	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
	<u>-</u>	<u>-</u>
Net Lending / (Borrowing) for Financial Year	<u>39,808</u>	<u>73,386</u>

Note 13 – Contingencies & Assets & Liabilities not recognised in the Balance Sheet

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

Note 14 - Events Occurring After Reporting Date

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

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 15 - Related Parties Disclosures

Key Management Personnel

The Key Management Personnel of the Gawler River Floodplain Management Authority (GRFMA) include the Chairman, Board Members, Deputy Board Members and Executive Officer. In all Key Management Personnel were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & Other Short Term Benefits	\$65,530	\$66,930
TOTAL	\$65,530	\$66,930

	Amounts received from Related Party during the financial year	Amounts outstanding from Related Party at the end of the financial year
	2021	2021
	\$	\$
Adelaide Hills Council	\$12,597	\$12,597
The Barossa Council	\$28,683	\$0
Town of Gawler	\$33,044	\$0
Light Regional Council	\$28,683	\$0
Adelaide Plains Council	\$38,863	\$0
City of Playford	\$41,769	\$0
TOTAL	\$183,639	\$12,597

The Authority has been established for the following purposes:

1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation for the Gawler River;
4. Upon application of one or more Constituent Councils pursuant to clause 12.4:
 1. to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities: and
 2. to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.

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INDEPENDENT AUDITOR'S REPORT

To the members of the Gawler River Floodplain Management Authority

Opinion

We have audited the accompanying financial report of the Gawler River Floodplain Management Authority (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, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the 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 of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the Authority's financial report in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such controls as Management 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, 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.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 21st day of September 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
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 Gawler River Floodplain Management Authority for the year ended 30 June 2021 the Authority's Auditor Dean Newbery and 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.



David Hitchcock 17/8/21

EXECUTIVE OFFICER



Peter Brass 12/8/21

PRESIDING MEMBER AUDIT COMMITTEE



Ian Baldwin 17/8/21

CHAIR GRFMA

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
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 Gawler River Floodplain Management Authority for the year ended 30 June 2021 the Authority's Auditor Dean Newbery and 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.


 Andrew Aitken (Sep 7, 2021 17:25 GMT+9.5)

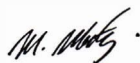
Andrew Aitken
 Chief Executive Officer
 Adelaide Hills Council



James Miller
 Chief Executive Officer
 Adelaide Plains Council


 Henry Inat (Sep 14, 2021 21:12 GMT+9.5)

Henry Inat
 Chief Executive Officer
 Town of Gawler



Martin McCarthy
 Chief Executive Officer
 The Barossa Council



Sam Green
 Chief Executive Officer
 City of Playford


 Brian Carr (Sep 14, 2021 17:05 GMT+9.5)

Brian Carr
 Chief Executive Officer
 Light Regional Council

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Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Gawler River Floodplain Management Authority

I confirm that, for the audit of the financial statements of the Gawler River Floodplain Management Authority 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 KEOGH
PARTNER

Signed on the 13th day of August 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

*Central Local Government Region of Councils
(Legatus Group)
Annual Report and Financial Statements*



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.

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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	• 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)	• 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:	• 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	• 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	• 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	1. Work planned maintained and adoption of recommendations by Auditor for increased internal controls – recommended for the Legatus Group consider adopting: 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	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

TABLE OF CONTENTS

	<u>Page</u>
Group Certificate	3
Principal Financial Statements	
Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
 Notes to, and forming part of, the Principal Financial Statements	
Note 1 - Significant Accounting Policies	8
Note 2 - Income	11
Note 3 - Expenses	12
Note 4 - Asset Disposal & Fair Value Adjustments	13
Note 5 - Current Assets	13
Note 6 - Plant & Equipment	14
Note 7 - Liabilities	15
Note 8 - Reserves	15
Note 9 - Reconciliation of Cash Flow Statement	16
Note 10 - Functions	16
Note 11 - Financial Instruments	17
Note 12 - Financial Indicators	18
Note 13 - Uniform Presentation of Finances	19
Note 14 - Related Party Disclosures	20
Note 15 - Contingencies & Assets & Liabilities Not Recognised	21
Note 16 - Events Occurring After Reporting Date	21
 Audit Report - Financial Statements	
Audit Report - Internal Controls	
Group Certificate of Audit Independence	
Audit Certificate of Audit Independence	

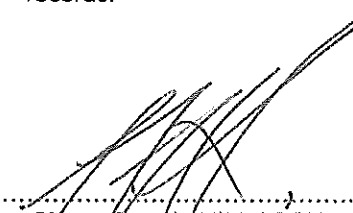
LEGATUS GROUP

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: 3-09-2021

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
<i>Comparatives</i>	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	834,463	1,094,247	(1,408,940)	519,770

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

Liquidity Analysis

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.

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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 of the Corporation of the Legatus Group (the Authority), which comprises the statement of financial position as at 30 June 2021, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the 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 8th day of October 2021,
at 214 Melbourne Street, North Adelaide

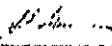
LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

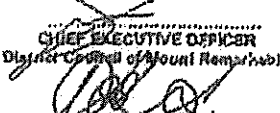
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Legatus Group for the year ended 30 June 2021, the Council's Auditor, Dyon Newbery & Partners, has maintained its independence in accordance with the requirements of the Local Government Act 1988 and the Local Government (Financial Management) Regulations 2011 made under that Act. This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.


CHIEF EXECUTIVE OFFICER
The Barossa Council

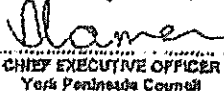

CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council

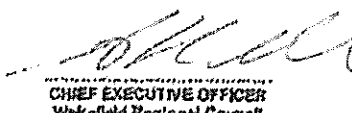

CHIEF EXECUTIVE OFFICER
The Fintona Ranges Council

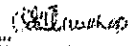

CHIEF EXECUTIVE OFFICER
Light Regional Council

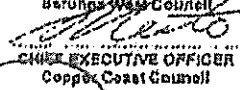

CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable


CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council

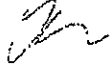

CHIEF EXECUTIVE OFFICER
York Peninsula Council

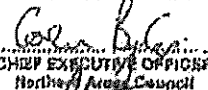

CHIEF EXECUTIVE OFFICER
Wakefield Regional Council


CHIEF EXECUTIVE OFFICER
Barunga Way Council


CHIEF EXECUTIVE OFFICER
Copper Coast Council

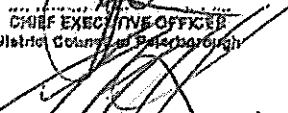

CHIEF EXECUTIVE OFFICER
Regional Council of Goyder

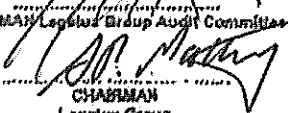

CHIEF EXECUTIVE OFFICER
Adelaide Plains Council


CHIEF EXECUTIVE OFFICER
Northern Areas Council


CHIEF EXECUTIVE OFFICER
District Council of Charles Sturt


CHIEF EXECUTIVE OFFICER
District Council of Port Phillip


CHAIRMAN Legatus Group Audit Committee


CHAIRMAN
Legatus Group
Board of Management

Date: 21-09-2021

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ABN: 30 164 612 890

Certification of Auditor's Independence

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 Keogh

Partner

DEAN NEWBERY & PARTNERS

CHARTERED ACCOUNTANTS

Dated the 8th October 2021