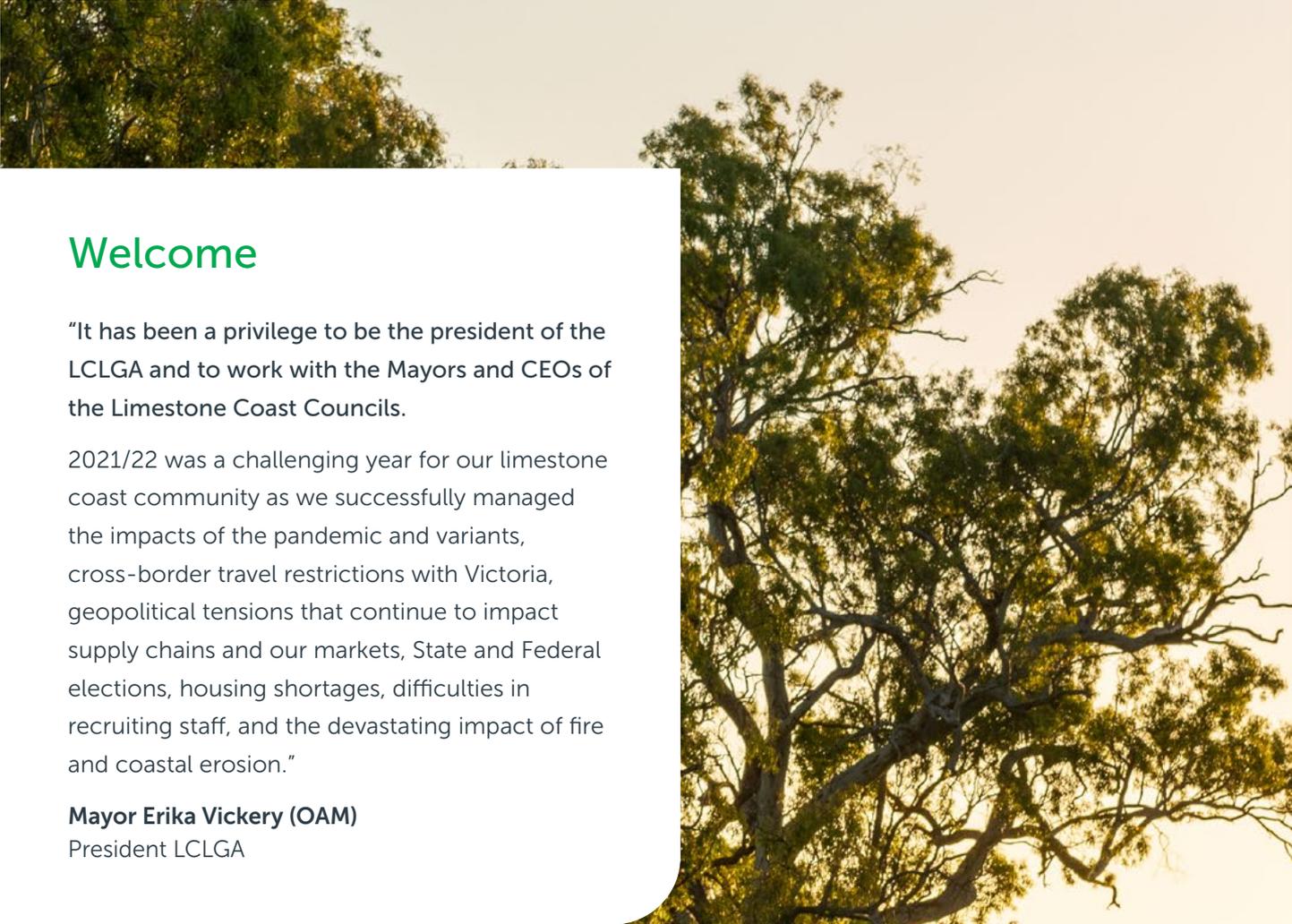


LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2021-22



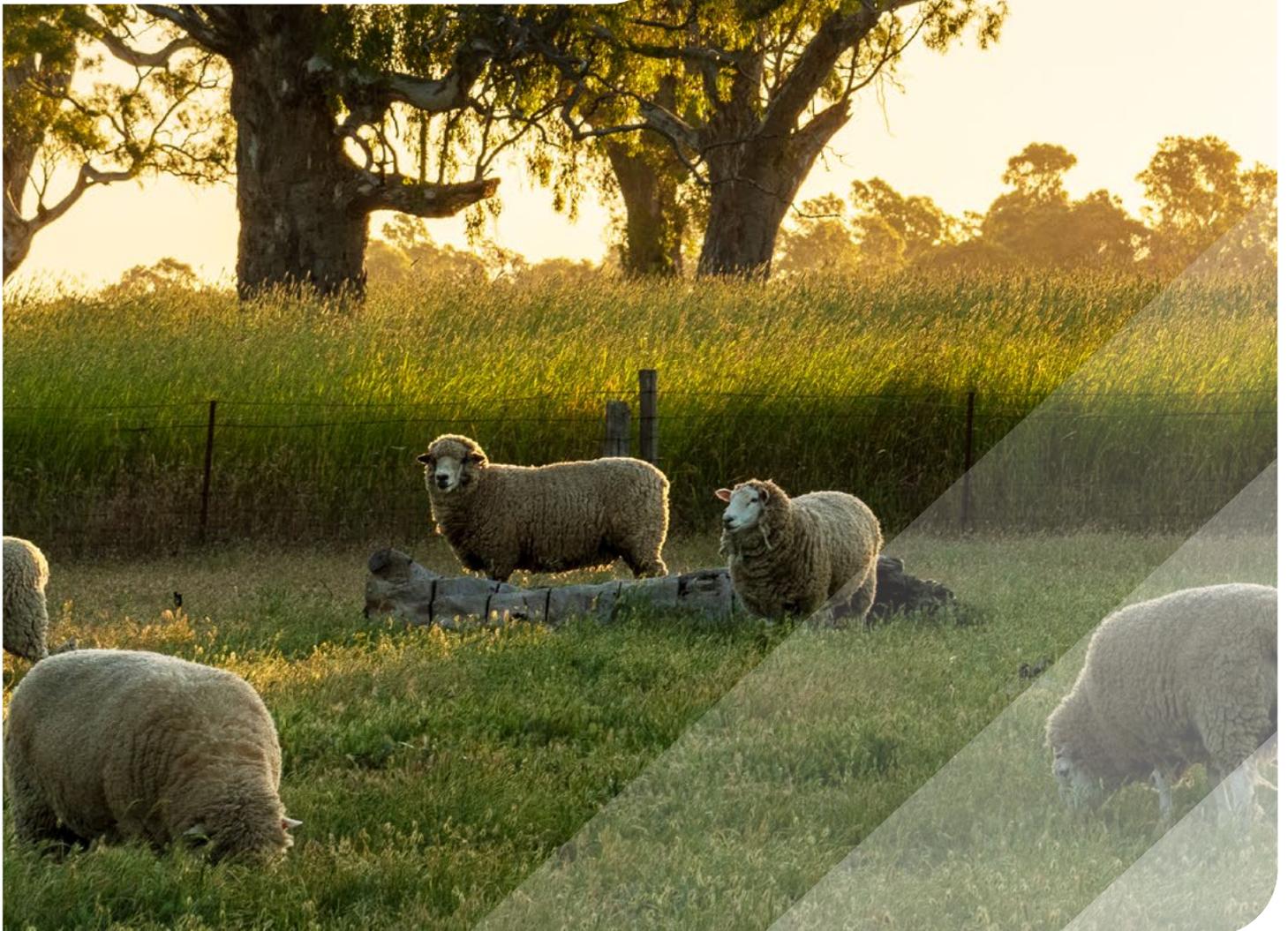


Welcome

“It has been a privilege to be the president of the LCLGA and to work with the Mayors and CEOs of the Limestone Coast Councils.

2021/22 was a challenging year for our limestone coast community as we successfully managed the impacts of the pandemic and variants, cross-border travel restrictions with Victoria, geopolitical tensions that continue to impact supply chains and our markets, State and Federal elections, housing shortages, difficulties in recruiting staff, and the devastating impact of fire and coastal erosion.”

Mayor Erika Vickery (OAM)
President LCLGA



Local government is the level of government that is closest to our community, and we have worked collaboratively across the seven councils in the Limestone Coast for the benefit of our region. Indeed our purpose or “Why” is to “collectively build stronger communities”. The Limestone Coast Local Government Association (LCLGA) is the collaboration vehicle Councils use to collaborate and pursue regional outcomes. The Limestone Coast Councils have collaborated through the LCLGA for over 136 years showing that collaboration is a highly and sustainably held value.

We have continued to implement the directions of our five-year strategic plan. In particular, we continued to focus our efforts on being narrow and deep rather than shallow and wide in delivering value to our members and our water community. This means we are targeting our resources to do a few things well, rather than taking on so many activities that our efforts become diluted. The key to this approach being successful is to ensure we are focusing on the highest priority outcomes for our members.

Our highest priority work (as identified by our members in the 2021/22 Business Plan) was advocacy, destination development, regional waste, roads strategy, joint planning board, and StarClub. In addition to these projects, the LCLGA also delivered the outcomes from incubator projects. These are projects where, for a limited time, we experiment to see if we can deliver an innovative value proposition for our community and assess the potential for the innovation to transition into either business as usual or to exist as an ongoing concern outside of the LCLGA.

In 2021/22 we delivered three incubator projects, they were the Substance Misuse Limestone Coast (SMLC), the Regional Leadership Programme, and the Limestone Coast Regional Sports Academy (LCRSA). The SMLC has evolved into its own entity and is expected to spin out of the LCLGA in 2022/23, the Leadership program completed three successful years and has now evolved into a State Project with significant funding (\$2m) from the State Government using our project as a model for all regions in SA; and the LCRSA continues to develop and has had significant success in assisting young sub-elite athletes to pursue sporting opportunities.

The development of our first Advocacy Agenda, which spells out the advocacy priorities for our region, has been a great tool to focus the advocacy effort of the

LCLGA and our members with a number of other regions seeking to duplicate this approach.

A special thank you to those agencies that partnered with us over the past twelve months. Without your valuable contribution, time and effort, many of our projects would not go ahead. They are the South Australian Tourism Commission, Office for Recreation Sport and Racing, Regional Development Australia Limestone Coast, Local Government Association of South Australia, SA Government Departments and Agencies, the University of South Australia, the Australian Federal Government and our member Councils. Your continued support is very much appreciated.

We acknowledge the tremendous efforts of Federal Member of Parliament Mr Tony Pasin MP and State Members Mr Troy Bell MP and Mr Nick McBride MP. Their assistance and support is valued and greatly appreciated.

On behalf of the Board, I would like to acknowledge the efforts of our dedicated staff over the past 12 months.

The Annual Report includes an overview of the value we have delivered to our members and community in 2021/22. I commend this years’ report to you and would like to acknowledge the continued support of the constituent council Mayors, elected members and Chief Executive Officers.

Mayor Erika Vickery (OAM)

President LCLGA



This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2021 to 30th June 2022 and was prepared pursuant to the Local Government Act 1999 to report to Constituent Councils on the work and operation of the Association for the preceding financial year.

This report details the activities of the Association to represent and serve the seven Constituent Councils and to advance the Limestone Coast communities through effective advocacy, facilitation, project delivery and innovation.

Our Association

LCLGA was established as a regional body on 6th October 1885. LCLGA is a regional subsidiary representing its Constituent Councils and is established pursuant to Section 43 of the Local Government Act 1999 by the Constituent Councils.

The Association is comprised of the following Constituent Councils:

- › District Council of Grant
- › Naracoorte Lucindale Council
- › Wattle Range Council
- › Kingston District Council
- › District Council of Robe
- › City of Mount Gambier
- › Tatiara District Council

Under its Charter, LCLGA's objectives are to:

- › Work in Association with both the Local Government Association of South Australia (LGASA) and the Australian Local Government Association.
- › Undertake co-coordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level.
- › Facilitate and coordinate activities of local government at a regional level related to social, environmental and community 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 its region.
- › Develop and manage policies which guide the conduct of programs and projects in its region with the objective of securing the best outcomes for the communities of the region.
- › Undertake projects and activities that benefit its region and its communities.
- › Associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.
- › Implement programs that seek to deliver local government services on a regional basis; and
- › To effectively liaise and work with the State and Commonwealth Government and instrumentalities on a regional basis for the general enhancement of the region.

The LCLGA Board

The LCLGA Board comprises nominated representatives from each of the Constituent Councils and is chaired by the LCLGA President. Each Constituent Council can nominate up to two Deputy Board Members.



LCLGA Board Memembers 2021-22

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Christian Greco
District Council of Grant	Mayor Richard Sage	Cr Gillian Clayfield
Wattle Range Council	Mayor Des Noll	Deputy Mayor Moira Neagle Cr Dale Price
District Council of Robe	Mayor Alison Nunan	Cr David Laurie
Kingston District Council	Mayor Kay Rasheed	Cr Jodie Gluyas Cr Chris England
Naracoorte Lucindale Council	Mayor Erika Vickery (OAM)	Cr Scott McLachlan Cr Craig McGuire
Tatiara District Council	Mayor Graham Excell	Cr Robert Mock

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2021-2022. Meetings are hosted by Constituent Councils on a rotational basis.

Office Bearers 2021-22

In accordance with the LCLGA Charter, the positions of LCLGA President and Vice President are appointed at the Annual General Meeting, held in February.

At the Annual General Meeting in February 2022, Mayor Erika Vickery was again elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Lynette Martin was elected as LCLGA Vice President.

During 2021-2022, the Executive Officer role was filled by Tony Wright.

Dean Newbery and Partners are the appointed Auditor.

During 2021-2022, LCLGA engaged the following staff to deliver regional programs:

Staff Member	Position
Tony Wright	Executive Officer
Michaela Bell	Program and Policy Manager
Tony Elletson	STARCLUB Field Officer Limestone Coast Regional Sporting Academy Coordinator
Biddie Shearing	Destination Development Manager
Ali Auld	Leadership Program
Paul Manfrin	Corporate Services Officer
Sophie Boucher	Substance Misuse Limestone Coast
Heidi Eldridge	Destination Development Coordinator

Delegates to the Local Government Association of South Australia

Under the Constitution of the LGASA, regions are represented via appointed members to serve on the LGA Board and the South Australian Regional Organisation of Councils (SAROC).

Council	LCLGA Representative
LGA Board	Mayor Erika Vickery
SAROC	Mayor Erika Vickery LCLGA EO Mayor Richard Sage (Proxy)

SAROC is an important LGA committee for non-metropolitan Councils. Membership is drawn from each of the six non-metropolitan Regional Local Government Associations with members meeting bi-monthly to discuss the key issues affecting non-metropolitan Councils.



Association Committees and Working Parties

To undertake specific projects or fulfil areas of operational responsibility, LCLGA convenes a number of committees and working parties. LCLGA acknowledges the work of all who have contributed to the following committees and working parties throughout 2021-2022.

(The current appointments are listed, as of February 8, 2022)

Committee / Working Party	Representative	Council
LCLGA Roads and Transport Management Group	Cr Jamie Jackson (Presiding Member)	Tatiara District Council
	Mr Aaron Hillier	
	Cr Paul Jenner	City of Mount Gambier
	CEO or delegated staff member	
	Mr Daniel Willsmore	Naracoorte Lucindale Council
	Mr Dave Worthley	Kingston District Council
	Mr Peter Halton	Wattle Range Council
	Ms Lauren Oxlade (Proxy)	
	Mr Adrian Schutz	District Council of Grant
	Mr Robert Noir	Robe District Council
	Cr Bob Bates (Proxy)	
	Mayor Erika Vickery (President)	LCLGA
Mr Tony Wright		
Limestone Coast Economic Development Reference Group (the group was suspended during 2021/22)	Mr Trevor Smart	Naracoorte Lucindale Council
	Mayor Richard Sage	District Council of Grant
	CEO or delegate (Proxy)	
	Ms Emma Clay	Wattle Range Council
	Cr Frank Morello	City of Mount Gambier
	Mr James Holyman	District Council of Robe
	Ms Nat Traeger	Kingston District Council
	Mayor Graham Excell	Tatiara District Council
	Ms Anne Champness	
	Mayor Erika Vickery (President)	LCLGA
Mr Tony Wright		
Mrs Michaela Bell		

Committee / Working Party	Representative	Council
LCLGA Regional Waste Management Steering Committee	Mr Peter Halton (Chair)	Wattle Range Council
	Ms Lauren Oxlade (Proxy)	
	Mr Daniel Willsmore	Naracoorte Lucindale Council
	Mr Dave Worthley	Kingston District Council
	Cr Paul Jenner	City of Mount Gambier
	Mr Aaron Price	District Council of Grant
	Mr Leith McEvoy	
	Mr James Holyman	Robe District Council
	Mr Aaron Hillier	Tatiara District Council
	Mayor Erika Vickery (President)	LCLGA
	Mr Tony Wright	
	Mrs Michaela Bell	
Tourism Management Group	Ms Jayne Miller	Naracoorte Lucindale Council
	Ms Nat Traeger	Kingston District Council
	Ms Emma Clay	Wattle Range Council
	CEO or delegate	City of Mount Gambier
	Mr Kingsley Green	Tatiara District Council
	Ms Anne Champness	
	Mr Mike Ryan	District Council of Grant
	Ms Camille Lehmann	District Council of Robe
	Mayor Erika Vickery (President)	LCLGA
	Mr Tony Wright	
	Mrs Biddie Shearing	
Regional Sport and Rec Advisory Group	Vacant	District Council of Grant
	Ms Heather Schinkel	Kingston District Council
	Mrs Jayne Miller	Naracoorte Lucindale Council
	Cr David Laurie	District Council of Robe
	Mayor Alison Nunan (Proxy)	
	Ms Naomi Fallon	Tatiara District Council
	Cr Kate Amoroso	City Mount Gambier
	Ms Emma Clay	Wattle Range Council
	Mayor Erika Vickery (President)	LCLGA
	Mr Tony Wright	
		Mr Tony Elletson
LCLGA Audit & Risk Committee	Mayor Richard Sage	District Council of Grant
	Mayor Erika Vickery (Chair)	Naracoorte Lucindale Council
	Mr James Holyman	District Council of Robe
	Mr Paul Duka	Wattle Range Council
	Mr Tony Wright	LCLGA

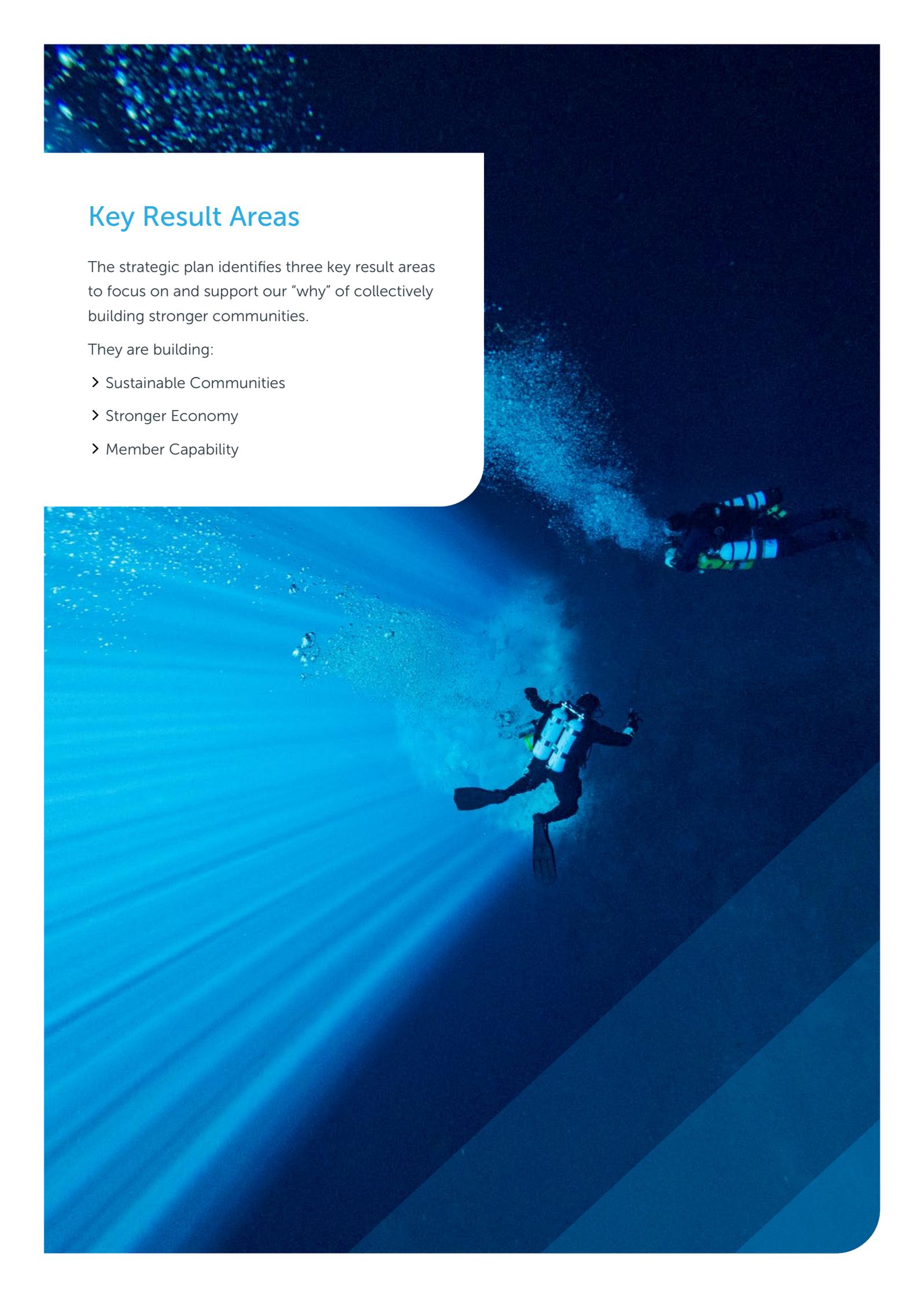
Association Representation - Outside Organisations

LCLGA has numerous representatives on working parties, boards and committees including State Government boards, cross border bodies and regional boards and committees. This representation allows LC LGA to keep in touch with communities and contribute to new and existing initiatives.

During 2021-2022, LCLGA made or continued the following appointments to other organisations.

(The current appointments are listed, as of February 2022)

LCLGA Appointments To Outside Organisations	Current Appointments	Council
South East Zone Emergency Management Committee (ZEMC)	Ms Barbara Cernovskis	City of Mount Gambier
	Mr Daryl Whicker	District Council of Grant
Limestone Coast Zone Emergency Centre Committee (ZEST)	Mr Tony Wright (Local Government Controller)	LCLGA
	Mr Ben Hood (Local Government Deputy Controller)	City of Mount Gambier
Green Triangle Freight Action Plan - Implementation Management Group	Ms Barbara Cernovskis	City Mount Gambier
	Mr Tony Wright	LCLGA
Limestone Coast Community Services Roundtable	Mayor Erika Vickery	Naracoorte Lucindale Council
	Cr Moira Neagle	Wattle Range Council
Regional Development Australia Limestone Coast	Mayor Erika Vickery	Naracoorte Lucindale Council
Limestone Coast Bush Fire Management Committee	Mr David Hood	Naracoorte Lucindale Council
	Mr Roger Balbolka (Deputy)	Wattle Range Council
Southern Border Fire Coordination Association	Mr Roger Balbolka	Wattle Range Council
Local Government Association of SA - LGA Board	Mayor Erika Vickery (SAROC Chair)	Naracoorte Lucindale Council
	Mayor Richard Sage (Proxy)	District Council of Grant
South Australian Regional Organisation of Councils (SAROC)	Mayor Erika Vickery (SAROC Chair)	Naracoorte Lucindale Council
	Mayor Richard Sage	District Council of Grant
	LCLGA EO (Observer)	LCLGA
Group Training Employment	Cr Paul Jenner	City of Mount Gambier
AC Care	Mr Tony Wright	LCLGA

An underwater photograph of two divers in a deep blue ocean. Sunlight rays stream down from the surface, creating a dramatic, ethereal atmosphere. The divers are silhouetted against the bright light. One diver is in the foreground, and another is further back. The water is clear, and the overall color palette is dominated by various shades of blue.

Key Result Areas

The strategic plan identifies three key result areas to focus on and support our “why” of collectively building stronger communities.

They are building:

- › Sustainable Communities
- › Stronger Economy
- › Member Capability

1. Building Sustainable Communities

A sustainable community has resilience, leadership, a healthy environment, an optimistic mindset, community well-being, connected and inclusive with built environments where we want to live and others want to join.

Over the 2021/22 year, building sustainable communities in a COVID-19 recovering environment within a local government context was the focus.

Business Plan Objectives

- > Our networks, members and stakeholders are connected and engaged
- > Incubator project outcomes have transitioned to alternative governance and operational arrangements
- > The governance, effective management, and capabilities of sporting clubs continue to improve (Star Club)
- > Joint Planning Board commences operations to develop a new regional plan

Strategy	Overview	Key Outcomes
Engage with stakeholders and proactive advocacy	The development of our advocacy agenda was a helpful tool as we engaged with local members, through the LGASA, directly with government departments and via the Cross Border commissioner.	<ul style="list-style-type: none"> > Local members incorporated our priorities into their campaigns. > Meetings with departments like DiT to create a channel for local priorities. > The Victorian Cross Border Commissioner picked up the transportability of TAFE funding as an impediment to efficient access to vocational training in cross border communities. > Shifting the state thinking on Regional Plans and Joint Planning Boards. > Engaging in the emerging debate on Regionalisation.
Star Club Program	This highly successful program continues to derive benefits for our community. As a region as we develop the skills and capability of our clubs to sustainably run them.	<ul style="list-style-type: none"> > Highest participation rate in StarClub of any region in SA. > Significant success from our StarClub Members accessing grants (\$1.3m) > Delivery of training courses in the region in the areas of cyber security and child safe officer
Sports Academy	The Academy continues to grow and in 2021/22 a decision was made to limit numbers to ensure we sustain a focus on sub-elite athletes and develop the capability of our regional coaches.	Multiple achievements from personal bests to state and national teams and awards. Continued support from ORSR and working closely with a number of sports on sub-elite pathways.
Leadership Program	To develop an immersive leadership development program to active community leadership.	45 graduates from the program which has triggered a \$2m investment in Regional Leadership by the SA Government as a direct result of the LCLGA Leadership Program.

Strategy	Overview	Key Outcomes
Substance Misuse Limestone Coast	To support allied professionals and the community in engaging in the challenge of substance misuse and to activate a community response.	<p>The Planet Youth program is providing insights into community responses to reduce youth drug and alcohol harm.</p> <p>SMLC Summit identified a number of areas where there were insufficient services to meet the need.</p> <p>Training and information provided to professionals and families to assist with managing addiction and violence.</p>
Regional Health and Wellbeing	Develop and implement a Regional Health Plan	Plan completed and little additional work now required.
Access Grant Funding	Access grant funding for LCLGA programs and assist our community with access funding.	<p>LCLGA accessed \$248,000 in project grants, \$288,000 for Auspiced projects, \$665,000 for Roads (\$1.2m).</p> <p>Indirectly supported \$1.3m in sports and numerous tourism submissions which have not been quantified.</p>
Auspice the SA Coastal Council Alliance (SACCA)	Support the operations of the SA Coastal Council Alliance	The SACCA program was supported with use of our systems, contracts and financial controls. SACCA received \$90,000 in 2021/22.



2. Building Stronger Economy

A strong economy relies on human capital (skills, knowledge, and innovation), financial capital (investment), productivity (more from less), realising local competitive advantages, entrepreneurialism, value clusters, increased supply chain value capture from exports, capturing local value (buy local); and attracting spend from outside our area (investment and visitation).

Business Plan Objectives

- > Destination Development Strategy (DDS) is approved, and implementation commences
- > Regional Roads Strategy is monitored and sought after funding for high-priority roads achieved
- > A viable (politically, commercially, risk and governance) waste option is developed
- > The Regional Growth Strategy is monitored, and Board approved projects delivered
- > Collaboration opportunities on cross-border projects are agreed

Strategy	Overview	Key Outcomes
Monitor and develop the regional growth strategy	Overseeing the regional growth strategy.	The regional growth strategy lost momentum and is being refreshed in 2022/23.
Maintain the Roads Database and Councils Skills	The Limestone Coast Regional Roads Plan and Database is current so we are seeking funding support for high-priority roads with regional significance. This planning and analysis ensures we have a sound evidence base to support these applications.	All projects but one were accepted for SLRP funding. Feedback was provided into the LGASA process which seems to have become disconnected from the Regional Transport Plan.
Test the viability of a regional waste solution	Continue to develop a model for a regional materials recycling facility.	Tender released for commercial advisors following three reviews into the financial viability of a regional MRF.
Implement the Destination Development Strategy	Implement the Limestone Coast Destination Development Strategy to drive the increased economic value of Tourism for our region.	The strategy implemented, staff engaged, and the program had to pivot several times during the year to support our local industry with Covid-19 and borders closing, opening and the rules for crossing the border constantly changing.
RDALC Deliverables Qualified	Work with the RDALC to ensure there is clarity on the outcomes achieved from the provision of funding on behalf of our members.	Clarification was reached on the funding model being related to small business services.
Cross Border Partnerships	Work with the Victorian Cross Border Commissioner and Councils to ensure the border does not limit opportunities for our region.	Frequent meetings with the Cross Border Commissioner who include the Limestone Coast in his Victorian Council fortnightly updates.
Red Meat Cluster	The Red Meat Cluster strategic plan was completed. The future of the group changing to a networking opportunistic one.	The Plan was completed as approved by the steering committee. Meetings were held to allow for networking and sharing of industry knowledge.

3. Building Member Capability

Building our capability focuses on increasing the availability and access to resources, reducing costs, improving performance, developing new skills and knowledge, leveraging our member's abilities for collective benefits, and developing and growing our employee's capabilities across our region.

Business Plan Objectives

- > Priority skills, resource sharing and funding arrangements (including grants) commenced
- > Shared approaches deliver improved value
- > Members collaborate effectively through LCLGA forums, committees and working groups
- > Members are well-positioned to respond to the requirements of the Local Government Review Bill.

Strategy	Overview	Key Outcomes
Deliver member forums	Deliver a number of forums to keep our members connected and informed.	Multiple forums delivered as board meetings, workshops, fortnightly CEO and Mayor catchups and working group meetings. In total at least 95 forums and meetings were facilitated by the LCLGA throughout the year.
Members' communications and dashboard	Ensure our members are kept up to date on regional issues and have a clear oversight of the LCLGA's performance	Communications are being improved with informal forums and email proving to be an effective channel. A draft dashboard has been developed for inclusion in the website upgrade in 202/23.
Shared capability	Seek opportunities for shared capability development.	An opportunistic approach, such as with the Localis system but a structured approach was not developed and in 2022/23 this responsibility has been moved back to the CEO forum.
Provide analysis, advice, submissions and advocacy.	Engage, via various channels, with stakeholders to ensure the needs of our members and region are considered in decisions making and policy development.	<p>The development of our Advocacy Agenda has focused our communications and stakeholder attention on our priorities.</p> <p>DiT is now trialling a local government engagement with the LC Roads Group to set regional priorities.</p> <p>Following the election, there has been a significant increase in support for the Sports Academy with an additional \$300,000 in grant funding over the next three years.</p>

Destination Development

The Limestone Coast Local Government Association (LCLGA) reshaped the regional tourism program into a broader Destination Development Strategy to bring together regional branding and activities to grow the visitor economy and regional prosperity and as a result of this, the Destination Development Strategy received additional resources from our members to support its delivery.



In addition to our social media marketing activities, we also worked closely with the South Australian Tourism Commission (SATC) and attended regional tourism forums, facilitated Famil's with the tourism industry and over 50 influencers, and distributed over 1300 pieces of communication with Limestone Coast tourism operators, over 150 face to face appointments within our region provided over 208 posts on opportunities for funding training and webinars to tourism operators. We also provided essential market intelligence to the SATC on the impact of close borders on the tourism industry and the effectiveness of the programmes in supporting tourism in the Limestone Coast.

During 2021/22, we also entered into new collaborative partnerships with Wimmera Mallee Tourism, Glenelg Shire Tourism, Great Ocean Road Tourism and specific consumer campaigns with Southern Grampians Shire.

The Destination Development Project continues to support the Mixed Dozen Interactive Trails Planner which is embedded in our destination website and supported over 50 businesses who applied for state government tourism-related grants for industry development, event funding and nature-based tourism.

We supported over 12 events across the region with collaboration from the SATC.

A significant milestone in the Destination Development Project was delivering the first operator event at Cape Jaffa Wines with over 80 operators attending (the largest turnout for an event of this type in 10 years). There was a significant appetite to meet again in person and to hear about the LCLGA's plans to support the limestone coast tourism industry.

We continued to engage in face-to-face and in-person trade events with tourism booking intermediaries, for example in just one of these events we had 211 appointments with the trade to promote the Limestone Coast as a desirable destination for their clients.

The Destination Development Manager (Biddie Shearing) took up a new role with the City of Mount Gambier. We thank Biddie for the significant work she has done in supporting the Limestone Coast tourism industry and by creating the destination development strategy we are currently implementing.

Biddie has been a powerhouse behind the LCLGA's activities working with our members and operators to promote and develop the capability of our tourism industry. We wish her well for the future.





Limestone Coast Regional Sports Academy and STARCLUB

Local government recognises the importance of sporting and recreation clubs to regional communities and is pleased to partner with the Office for Recreation, Sport and Racing to deliver the Star Club Program and Regional Sports Academy in the Limestone Coast.

StarClub

The StarClub Program promotes involvement in recreation and sport by supporting all sporting and recreation clubs in the Limestone Coast in the areas of leadership, financial sustainability, compliance, planning and volunteer management. LCLGA hosts the StarClub Field Officer, who serves as an on-ground resource and a conduit between clubs, councils, associations and the Office of Recreation and Sport.

The long-term goals of this program are:

- > To ensure clubs in the region are compliant with State and Federal Legislation,
- > Clubs are financially stable through prudent self-management and have access to appropriate funding
- > Maintain and build on membership, players and volunteers within the club.

The StarClub Field Officer provides support to clubs and associations in a number of areas:

Funding and Financial Stability

Awareness of grant availability and application support, increased eligibility through Starclub membership, and education and training regarding financial stability.

In 2021/22 the Limestone Coast received 20% of State Government Grants for sporting infrastructure (\$1.3 million), this was a significant outcome when we represent 3% of the SA population.

Volunteer Management

Sourcing and retaining volunteer support, running nationally-accredited training and education locally, information on education and training courses, providing templates for job descriptions for volunteers, Volunteer Management Policy assistance, ideas to involve, recognise and reward volunteers, and providing information on Succession Plans and complaints / conflict procedure.

Compliance

Occupational Work, Health and Safety for club staff and volunteers, Child Protection, constitutions update, review or start from scratch, incorporation, affiliation with State or national bodies, compliance with the Discrimination Act, risk management and information on licensing requirements for clubs selling alcohol. Such as providing Cyber Safe Webinar and Child Safe Officer courses across the region (free to StarClubs members).

Planning

Long term maintenance of facilities, Strategic Planning, Job Descriptions, Codes of Conduct, Good Sports Program and Play by the Rules Program. Such as the Robe Strategic Plan, Assisting the Tatiara Masters Games Committee, Mount Gambier Open Space Recreational Plan.

Limestone Coast Regional Sporting Academy (LCRSA)

In partnership with the Office for Recreation, Sport and Racing and the LCLGA, the Limestone Coast Regional Sporting Academy (LCRSA) inducted its first Inductees in October 2017 and commenced working with these Athletes in November, as part of a Pilot Program.

The Academy has continued to grow since its inception and now partners with six sports - Hockey, Tennis, SASI Cycling, Swimming, Basketball (via the Pioneers) and Athletics SA. The Academy also continues to receive significant support from the Office for Recreation, Sport and Racing in terms of funding, advice and networks.

Due to the Academy's success, there has been a high demand to join our program. The LCLGA took a decision to ensure we remained focused on elite and sub-elite pathways and capped the numbers at 70 so we could continue to provide focused and efficient support to Academy members.

Highlights included:

- > Hockey and Tennis program athletes won competitions against Western Victoria Sports Academy. Our Hockey team in particular excelled playing against a team made up of Victorian State Players and our Tennis Team won against players up to five years their seniors.
- > A Coach from the Academy was appointed Head of Sports Science with Div. One English Football Team Ipswich Town.
- > Academy member drafted by the AFLW Crows.
- > Two cyclers were selected in the National Futures Squad.
- > Academy hockey players selected in the National U18 Squad
- > Former Academy participant becomes the youngest player to reach 50 games in the SANFLW.
- > State titles in the under 20 years of age in the 100m and 400m.
- > Basketball U18 State Girls Team Representative.
- > Supporting a member of the Australian Ballet School with strength and conditioning programs.
- > SASI partnership to enable talent testing in schools.
- > National Men's Track Cycling Coach visiting our region to work with our athletes.
- > Ten Basketball Program athletes making their state age teams and one making the national team.
- > A National Champion in the Heptathlon.



Leila Croker National Champion and High Performance Director Tony Checker



Sarah Dally SASI



In the gym

Limestone Coast Leadership Program

In its last year, the community leadership capacity-building program aims to develop people for roles on Boards, Council, Community Leadership, Project Development and Governance, Industry and Business Associations and Sport, Recreation and Service Clubs.

Over three years, there were 45 graduates with a number progressing to take on leadership roles in the community and even progressing to employment in local government. Overall the program was 23% funded by Councils and 77% of funds sourced from business, industry associations, community, government, and philanthropic organisations.

Following the cessation of the program, the State Government Announced a \$2m investment in activating regional leadership, based on the outcomes and learnings from the LCLGA project.



SMLC

SMLC's origins are inspired by the work of the Western Region Alcohol and Drug Service and research by the Victorian Parliament's inquiry into the Supply and Use of Methamphetamines and in their subsequent Ice Action Plan.

While the issues and responses are complex, SMLC has focused on objectives which match key elements of the Victorian Ice Action Plan and National and State Alcohol and Other Drug Strategies.

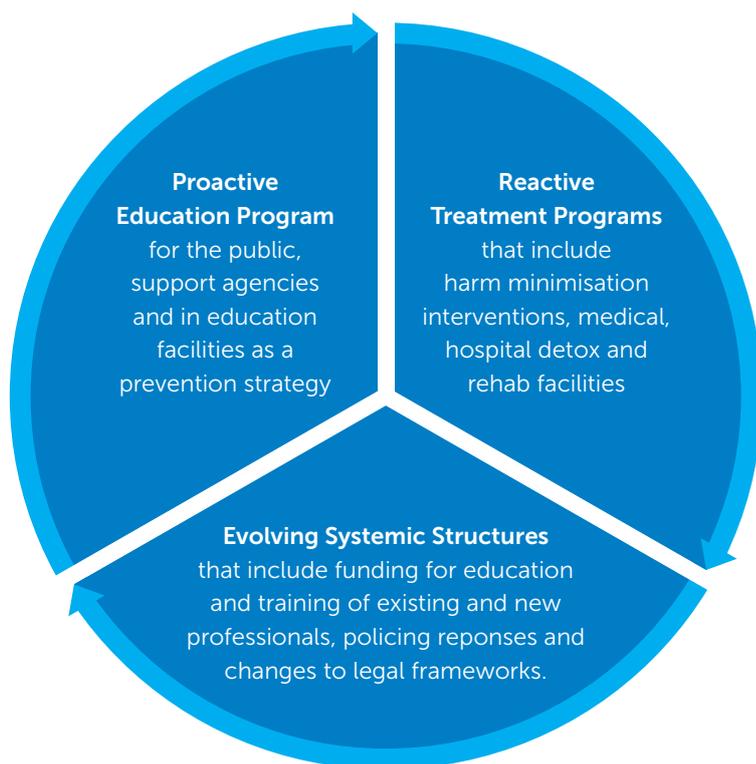
The SMLC focuses on delivering against the following objectives:

- > Supporting Limestone Coast school's evidence-based AOD education in the curriculum.
- > To Build community awareness of addiction issues / Website / LinkedIn.
- > Establish Community Partnerships
- > To establish a Board representing diverse community interests to build and champion the development of substance misuse infrastructure and a community-based collaborative model.

Highlights included:

The SMLC produced a substance use report on the impacts of Covid-19 in the Limestone Coast which identified the following issues:

- > Alcohol use increase by up to 25%;
- > Increased reports of domestic and family violence;
- > Increased reports of severity of domestic and family violence;
- > An increase in methamphetamine and GHB use;
- > A 25% mental health presentation increase;
- > A 25% increase for financial counselling services;
- > Privacy and security concerns through Zoom and online applications were experienced by professionals;
- > 67% of agencies considering altering client contact models into the future;
- > No public transport within the Limestone Coast highlighted.



Planet Youth Survey Conducted Across Our Region with 12 schools participating

Family education and therapeutic training for family and friends supporting someone with drug and or alcohol problems.

Formation of the SMLC as an independent legal entity

Delivered a regional summit on regional needs and goals in alcohol and other drug sectors.

Domestic and family violence workforce training for 40 frontline professionals

LIMESTONE
COAST LOCAL
GOVERNMENT
ASSOCIATION

FINANCIAL
REPORTS

30 JUNE 2022



LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
INCOME			
Local Government Council Contributions	2	807,383	647,288
Other Contributions	2	42,783	73,091
Other Income	2	42,127	164,937
Project Income	2	496,035	496,762
Unbudgeted Project Income	2	-	12,864
Total Income		<u>1,388,328</u>	<u>1,394,944</u>
EXPENSES			
Operating Expenses	3	212,600	175,496
Employee Costs	3	667,725	619,225
Project Expenditure	3	606,471	734,196
Unbudgeted Project Expenditure	3	-	12,864
Total Expenses		<u>1,486,795</u>	<u>1,541,781</u>
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(98,467)	(146,837)
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		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(98,467)</u>	<u>(146,837)</u>

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	648,360	771,577
Trade and Other Receivables	4	<u>66,147</u>	<u>81,556</u>
Total Assets		<u>714,507</u>	<u>853,133</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	5	87,723	53,935
Provisions	5	89,972	60,313
Other Liabilities	5	<u>160,859</u>	<u>253,467</u>
Total Current Liabilities		<u>338,553</u>	<u>367,715</u>
Non-current Liabilities			
Provisions	5	<u>2,737</u>	<u>13,734</u>
Total Non-current Liabilities		<u>2,737</u>	<u>13,734</u>
Total Liabilities		<u>341,290</u>	<u>381,449</u>
NET ASSETS		<u>373,217</u>	<u>471,684</u>
EQUITY			
Accumulated Surplus		<u>373,217</u>	<u>471,684</u>
TOTAL EQUITY		<u>373,217</u>	<u>471,684</u>

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2022

2022	Notes	Accumulated Surplus	TOTAL EQUITY
		\$	\$
Balance at end of previous reporting period		471,684	471,684
Net Surplus / (Deficit) for Year		(98,467)	(98,467)
Other Comprehensive Income		-	-
Balance at end of period		373,217	373,217
 2021			
Balance at end of previous reporting period		618,521	618,521
Net Surplus / (Deficit) for Year		(146,837)	(146,837)
Other Comprehensive Income		-	-
Balance at end of period		471,684	471,684

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS
for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		774,281	647,288
Other Receipts		645,966	733,954
Payments		<u>(1,543,464)</u>	<u>(1,548,308)</u>
Net Cash provided by (or used in) Operating Activities	6	(123,217)	(167,066)
CASH FLOWS FROM INVESTING ACTIVITIES		<u> </u>	<u> </u>
Net Cash provided by (or used in) Investing Activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES		<u> </u>	<u> </u>
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		<u>(123,217)</u>	<u>(167,066)</u>
Cash & cash equivalents at beginning of period		771,577	938,643
Cash & cash equivalents at end of period	4	<u>648,360</u>	<u>771,577</u>

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

Limestone Coast Local Government Association

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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 Limestone Coast LGA's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

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

2 The Local Government Reporting Entity

Limestone Coast Local Government Association is incorporated under the SA Local Government Act 1999 and has its principal place of business at Level 1, 9 Bay Road, Mount Gambier, SA, 5290. These financial statements include Limestone Coast Local Government Associations direct operations and all entities through which Limestone Coast Local Government Association controls resources to carry on its functions. In the process of reporting on Limestone Coast Local Government Association as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

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

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

4 Cash, Cash Equivalents and other Financial Instruments

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

Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

Limestone Coast Local Government Association

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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.

6 Employee Benefits

6.1 Salaries, Wages & Compensated Absences

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

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

Weighted average discount rate	3.56% (2021 0.36%)
Weighted average settlement period	1 year (2021, 1 year)

No accrual is made for sick leave as Limestone Coast Local Government Associations 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 Association does not make payment for untaken sick leave.

7 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.

8 Leases

At the inception of a contract, the Association assesses if the contract is a lease. If there is a lease present, a right of use assets and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		221,489	181,118
District Council of Grant		96,987	80,329
Wattle Range Council		168,021	134,499
Naracoorte Lucindale Council		122,501	91,565
District Council of Robe		53,157	43,468
Tatiara District Council		94,668	75,874
Kingston District Council		<u>50,560</u>	<u>40,435</u>
Total		807,383	647,288
 (The above includes income for "pass-through" expenditure for RDALC, SACCA and the provision of heritage services.)			
Other Contributions			
LGA SA		<u>42,783</u>	<u>42,591</u>
Total		42,783	42,591
Other Income			
Interest		773	3,648
Sponsorship		2,317	64,364
Participant Contribution		19,563	67,127
Other		<u>19,474</u>	<u>29,799</u>
Total		42,127	164,937
Project Income			
Tourism (Includes SA Tourism Commission payments)		80,927	104,197
Leadership Program		-	38,275
Sports Academy & Star Club (Office of Sport and Rec payments)		126,000	126,000
SACCA		90,935	104,805
SMLC		<u>198,173</u>	<u>153,986</u>
Total		496,035	496,762
Unbudgeted Project Income			
Unbudgeted Project Income		<u>-</u>	<u>12,864</u>
Total		-	12,864

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		3,543	3,300
Accounting Fees		24,800	12,500
Computing and IT		33,611	18,302
Rent		20,824	20,824
Insurance		14,450	11,529
Vehicles		63,622	53,750
Chairperson Allowance		8,000	13,591
Travel, Accomodation and Meals		10,574	10,783
Other		33,176	30,917
Total		212,600	175,496
Employee Costs			
Salaries and Wages		573,301	562,507
Workcover		5,346	7,720
Superannuation		55,106	52,821
Leave Provision Movement		28,692	(17,377)
FBT		5,279	13,554
Total		667,725	619,225
(2022 Leave Provision Movement is substantially greater as a result of the recording of Time-Off-In-Leiu and a substantial increase in the present value calculation of LSL as a result 3 employee hitting pro-rata 7 years of service.)			
Project Expenditure			
Tourism		141,951	140,342
Leadership Program		25,722	128,802
Sports Academy & Star Club		95,355	133,375
SACCA		85,235	98,936
SMLC		73,983	44,775
Other		184,225	187,968
Total		606,471	734,196
Unbudgeted Project Expense			
Unbudgeted Project Expense		-	12,864
Total		-	12,864

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	2022	2021
Notes	\$	\$
NOTE 4: Assets		
Cash and Cash Equivalents		
Cash at Bank	244,638	318,564
Term Deposits	<u>403,723</u>	<u>453,013</u>
Total	648,360	771,577
Trade and Other Receivables		
Trade Debtors	46,259	78,193
Prepaid Wages	-	3,305
Prepayments	19,815	-
Accrued Interest	<u>73</u>	<u>58</u>
Total	66,147	81,556
NOTE 5: Liabilities		
Trade and Other Payables		
Goods and Services	80,387	49,867
Accrued Expenses	3,393	2,747
Other	<u>3,943</u>	<u>1,321</u>
Total	87,723	53,935
Provisions - Current		
Employee Entitlements including On-Costs	<u>89,972</u>	<u>60,313</u>
Total	89,972	60,313
Provisions - Non-Current		
Employee Entitlements including On-Costs	<u>2,737</u>	<u>13,734</u>
Total	2,737	13,734
Other Liabilities		
LC Regional Sport Academy	-	70,000
Substance Misuse LC	88,563	114,737
SA Coastal Councils Alliance	<u>72,295</u>	<u>68,730</u>
Total	160,859	253,467

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
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NOTE 6: Reconciliation of 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:

Total cash & equivalent assets	4	<u>648,360</u>	<u>771,577</u>
Balances per Cash Flow Statement		<u>648,360</u>	<u>771,577</u>

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

Net Surplus (Deficit)		(98,467)	(146,837)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		<u>15,357</u>	<u>(7,483)</u>
		(83,111)	(154,320)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		18,713	(17,006)
Net increase (decrease) in trade & other payables		33,788	(4,513)
Net increase (decrease) in other liabilities		<u>(92,608)</u>	<u>8,773</u>
Net Cash provided by (or used in) operations		<u>(123,217)</u>	<u>(167,066)</u>

(c) Financing Arrangements

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

Corporate Credit Cards	11,057	12,253
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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 7: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.05% and 0.10% (2021: 0.05% and 1.3%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the association is not materially exposed to any individual debtor, credit risk exposure</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Equivalents	\$ 648,360	-	-	\$ 648,360	\$ 648,360
Receivables	46,332	-	-	46,332	46,332
Total	694,692	-	-	694,692	694,692
Financial Liabilities					
Payables	67,908	-	-	67,908	67,908
Total	67,908	-	-	67,908	67,908
2021					
	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Equivalents	\$ 771,577	-	-	\$ 771,577	\$ 771,577
Receivables	78,251	-	-	78,251	78,251
Total	849,828	-	-	849,828	849,828
Financial Liabilities					
Payables	50,630	-	-	50,630	50,630
Total	50,630	-	-	50,630	50,630

The following interest rates were applicable to Limestone Coast LGA at balance date:

	30 June 2022		30 June 2021	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Term Deposits	0.07%	403,723	0.1%	453,013
		<u>403,723</u>		<u>453,013</u>

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Limestone Coast Local Government Association.

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 Association is the carrying amount, net of any impairment. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Limestone Coast LGA 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 Associations 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 Association 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 Association has a balance of both fixed and variable interest rate investments.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 8: Uniform Presentation of Financial Statements

	2022	2021
Notes	\$	\$
Operating Revenues	1,388,328	1,394,944
Operating Expenses	<u>(1,486,795)</u>	<u>(1,541,781)</u>
Operating Surplus/(Deficit) before Capital Amounts	(98,467)	(146,837)
Less Net Outlays in Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add Back Depreciation Amortisation and Impairment	-	-
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</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>(98,467)</u>	<u>(146,837)</u>

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

Limestone Coast Local Government Association

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

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2022, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in the this financial report.

Note 10 – Capital Commitments

At 30 June 2022, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 11 – Events after the end of the reporting period

The entity has and continues to be affected by the current COVID-19 pandemic which has seen some impact on the ability to deliver programs and projects.

Subject to the impact from COVID-19 pandemic, the Board is not aware of any other events which have occurred subsequent to balance date which would materially affect the financial statements prepared for the year ended 30 June 2022.

Note 12 – Economic Dependence

Limestone Coast Local Government Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of its revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

Note 13 – Capital Management

The Board controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Board ensure that the overall risk management strategy is in line with this objective. The Board operates under policies approved by the board. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The entity's capital consists of financial liabilities supported by financial assets. There has been no changes to the strategy adopted by the Board to control the capital of the entity since the previous financial year.

Note 14 – Related Party Disclosure

The total remuneration paid to key management personnel of Limestone Coast Local Government Association Incorporated during the year was as follows;

	2022	2021
	\$	\$
Short Term employee benefits inc allowances	183,256	170,656
Post Employment Benefits	15,345	14,921

Key management personnel above includes the executive and Board of Management.

The specific banding of key management personnel and Board of management from the Limestone Coast Local Government Association Incorporated during the year was as follows;

\$	2022	2021
Under \$50,000	1	1
\$50,000 to \$100,000	0	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	1	1

Other related parties includes close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Limestone Coast Local Government Association

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

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

- A relative of a KMP owns a business who contract's their services as required to Kingston District Council.

Related Party Entity	Amounts received from Related Party during the Financial Year	Amounts outstanding from Related Party at the end of the financial year
	2022	2022
	\$	\$
City of Mount Gambier	228,489	-
District Council of Grant	96,987	-
Wattle Range Council	168,021	-
Naracoorte Lucindale Council	114,011	-
District Council of Robe	29,856	23,301
Tatiara District Council	94,668	6,792
Kingston District Council	52,258	-
TOTAL	784,290	30,093

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION**

Opinion

We have audited the accompanying financial report of the Limestone Coast Local Government Association (the Authority), which comprises the Statement of Financial Position as at 30 June 2022, 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 2022, 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Authority'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 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

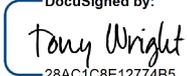
Signed on the 18th day of October 2022,
at 214 Melbourne Street, North Adelaide, South Australia 5006

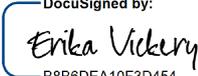
**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2022**

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Association 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 Association's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.

DocuSigned by:

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.....
Tony Wright
EXECUTIVE OFFICER

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Mayor Erika Vickery
President

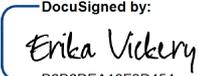
Date: 10/13/2022

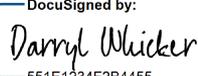
**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2022**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2022, the Association's Auditor, Dean Newberry & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

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President
LC Local Government Association

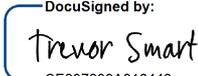
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Chief Executive Officer
District Council of Grant

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Chief Executive Officer
City of Mount Gambier

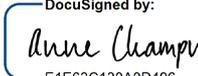
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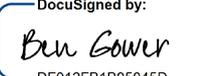
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Chief Executive Officer
Kingston District Council

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Chief Executive Officer
Naracoorte Lucindale Council

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District Council of Robe

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Tatiara District Council

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Chief Executive Officer
Wattle Range Council

Date: 10/13/2022

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 30 164 612 890

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Limestone Coast Local Government Association

I confirm that, for the audit of the financial statements of the Limestone Coast Local Government Association for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



JIM KEOGH
PARTNER

Signed on the 18th day of October 2022,
at 214 Melbourne Street, North Adelaide, South Australia 5006

ACKNOWLEDGEMENTS

LCLGA acknowledges the Constituent Council Mayors, Elected Members, Chief Executive Officers, Council staff and LCLGA staff for their support of the regional role of the Association.

During 2021/22, the LCLGA Board engaged a small team to implement a diverse and comprehensive regional work plan: Tony Wright (Executive Officer), Michaela Bell (Program & Policy Coordinator), Tony Elletson (LCLGA Star Club Field Officer & Limestone Coast Regional Sporting Academy), Biddie Shearing (Destination Development Manager Manager), Ali Auld (Leadership Program), Sophie Bouchier (Substance Misuse Program) and Paul Manfrin (Corporate Services Officer).

The Local Government Association SA has continued to provide strong support to LCLGA and its members throughout the year. LCLGA acknowledges the contributions of SAROC members and the many LGA SA staff that have supported LCLGA throughout the year.

LCLGA continues to enjoy a close working relationship with RDALC Board members and staff.

Tony Wright
Executive Officer

