Limestone Coast Local Government Association

Limestone Coast. Better Together

NOTICE is hereby given that a SPECIAL Meeting of the

Limestone Coast Local Government Association Board

is to be held via

Microsoft Teams
on

17 September 2026

commencing at 9:30am

Lynette Martin

Mayor Lynette Martin OAM
President
Limestone Coast Local Government Association

Limestone Coast Local Government Association

Special Board Meeting Agenda **17 September 2026**

Microsoft Teams

ORDER OF BUSINESS

Limestone Coast Local Government Association

Special Board Meeting Agenda **17 September 2026**

Microsoft Teams

Board Members

City of Mount Gambier	Mayor Lynette Martin OAM - *President*
Tatiara District Council	Mayor Liz Goossens - *Vice President*
Southern Limestone Coast Council	Mayor Kylie Boston
District Council of Robe	Mayor Lisa Ruffell
Kingston District Council	Mayor Jeff Pope
Naracoorte Lucindale Council	Mayor Patrick Ross

CEO's/Staff

City of Mount Gambier	Paul Simpson	CEO
Tatiara District Council	Kingsley Green	CEO
Southern Limestone Coast Council	Gary Button	CEO
District Council of Robe	Nat Traeger	CEO
Kingston District Council	Ian Hart	CEO
Naracoorte Lucindale Council	Kelly Westell	CEO
LCLGA	Charlotte Edmunds	Executive Officer

1. OPEN

Time noted

2. APOLOGIES

Board Member apologies:

Board Members leave of absence: Nil

CEO's/Staff apologies:

Recommendation

That the Board notes any apologies.

MOVED SECONDED

CARRIED/LOST

3. DISCLOSURE OF INTERESTS

Pursuant to Division 1, Part 4, Chapter 5 of the Local Government Act 1999, a Board Member who has an interest in a matter within the Agenda must disclose the interest to the Board.

Report Number and Title:	
Member Name:	
Member Council:	
Type of Conflict:	
Nature of Conflict:	
Member participating in Meeting:	
Reason for participation:	
Member voting on matter:	

4. ITEMS FOR CONSIDERATION AND DECISION

4.1 2025-26 Annual Report and Audited Financial Statements

Report Author:	**Executive Officer**
Consulted:	**Audit and Risk Committee**
Strategic Reference:	**Strategic Plan 2026-2031**
Budget Implications:	**Nil**
Risk Assessment:	**High** (Statutory and Regulatory)
Attachments:	4.1.1 DRAFT Annual Report 2025-26
	4.1.2 Draft Management Letter
	4.1.3 Draft Management Representation Letter
	4.1.4 2025-26 Annual Business Plan & Budget
	4.1.5 LCLGA Budget Comparison report 2025-26

RECOMMENDATION:

That the Board;

1. RECEIVE and NOTE the Draft Management Letter received from External Auditor Bentleys.
2. NOTE the External Auditor's intention to issue an unmodified (clean) audit opinion on the LCLGAs Annual Financial Statements, subject to the final execution of the Management Representation Letter.
3. AUTHORISE the President and Executive Officer to sign the 2025/26 Management Representation Letter.
4. RECEIVE and NOTE the 2025/26 Budget to Actual Financial Statements.
5. AUTHORISE the Executive Officer and the President of the LCLGA and all Chief Executive Officers of the Constituent Councils to sign the Audit Independence

Statement.

6. AUTHORISE the Executive Officer and the President of the LCLGA to sign the Certification of Financial Statements certificate associated with the Financial Statements pertaining to the operations of the Limestone Coast Local Government Association for the financial year ending 30 June 2026, pursuant to Section 14 of the Local Government (Financial Management) Regulations 2026.
7. ADOPT the audited Annual Financial Statements for the year ending 30 June 2026 and publish them in the Annual Report accordingly.
8. ADOPT draft Annual Report as presented with the inclusion of signed Financial Statements.

MOVED: **SECONDED:**

CARRIED/LOST

Executive Summary

The Board is being asked to review and adopt the Annual Report and financial Statements for the period 1 July 2025 to 30 June 2026.

Background

The Local Government Act 1999 Section 131 (1) requires an Annual Report to be produced for the period 1 July to 30 June each year.

The document reports on the work and operations of LCLGA detailing achievements of the Association against the Annual Business Plan and Budget and must be submitted to Constituent Councils before 30 September each year.

The financial statements of LCLGA must be independently audited each year in accordance with the Local Government (Financial Management) Regulations 2011.

DISCUSSION

Audited Financial Statements

Bentleys have completed an audit of the LCLGAs financial statements, financial controls and accounting practices for the 2025-26 financial year.

As per Sec 129, 5a of the Act, Bentleys has provided the advice and opinion on matters arising from the Audit.

The key adjusted matter identified during the audit was Lease Accounting under AASB 16. Two motor vehicle leases extending beyond 12 months had not previously been recognised as right-of-use assets and lease liabilities. LCLGA EO and external financial manager accepted the finding and processed the required adjustments, including restatement of comparative balances. The auditors recommend strengthening the review process for lease arrangements to ensure all leases are identified and accounted for correctly in future.

Financial statement risk areas:

Revenue recognition: Testing found revenue recognition was generally satisfactory, although one contract with specific performance obligations had been recognised on a cash basis rather than under AASB 15. This resulted in a proposed audit adjustment of $8,945.

Management override of controls: Addressed through journal testing, review of estimates and unusual transactions. No material misstatements were identified.

Fraud risk in revenue recognition: Revenue transactions and year-end cut-off were tested. No material misstatements were identified.

The auditors reported that no fraud was identified, no non-compliance with laws and regulations came to their attention, accounting policies were considered reasonable, the going concern assumption was appropriate, and management was helpful and cooperative throughout the audit.

The audit opinion is unmodified, no material issues were identified, and the main matter requiring management attention is improving lease review processes to ensure ongoing compliance with AASB 16.

This advice has been reviewed by the Audit and Risk Committee, who resolved the following at a meeting of the Committee on 20 August 2026:

That the LCLGA Audit and Risk Committee;

9. *RECEIVE and NOTE the Draft Management Letter received by External Auditor Bentleys.*
10. *NOTE the External Auditor's intention to issue an unmodified (clean) audit opinion on the LCLGAs Annual Financial Statements, subject to the final execution of the Management Representation Letter.*
11. *RECOMMEND to the LCLGA Board that the President and Executive Officer be authorised to sign the 2025/26 Management Representation Letter.*
12. *RECEIVE and NOTE the 2025/26 Budget to Actual Financial Statements.*
13. *RECOMMEND to the LCLGA Board that the Executive Officer, the Presiding Member of the Audit Committee, the President of the LCLGA and all Chief Executive Officers of the Constituent Councils to sign the Audit Independence Statement.*
14. *RECOMMEND to the LCLGA Board that the Executive Officer and the President of the*

LCLGA be authorised to sign the Certification of Financial Statements certificate associated with the Financial Statements pertaining to the operations of the Limestone Coast Local Government Association for the financial year ending 30 June 2026, pursuant to Section 14 of the Local Government (Financial Management) Regulations 2026.

15. *RECOMMEND to the LCLGA Board that they adopt the audited Annual Financial Statements for the year ending 30 June 2026 and publishes them in the Annual Report accordingly.*
16. *RECOMMEND that the change of name from District Council of Grant to the Southern Limestone Coast Council effective from the 1 July 2026 be reflected in the Annual Financial Statements.*

Reporting

An Annual Report detailing the work, operations and achievements of the Association against the 2025-26 Annual Business Plan has been prepared and is being presented for adoption.

Upon adoption, the report (including financial statements) will be submitted to constituent councils and published on the LCLGA website.

4.2 Write-Off of Irrecoverable Debts

Report Author:	Executive Officer
Consulted:	External Finance Consultant
Strategic Reference:	Strategic Plan 2026-2031
Budget Implications:	The total write-off amount of $2,470 will be funded from the existing Provision for Doubtful Debts within the Budget. Consequently, this action will have no additional impact on the current financial year’s operating surplus/deficit.
Risk Assessment:	high
Attachments:	4.2 sporting academy debtor ledger

RECOMMENDATION

Moved:
Seconded:

1. That the report be received and noted.

2. Approves the write-off of irrecoverable debts totalling $2,470 in accordance with Section 143(1) of the Local Government Act 1999, consisting of un-paid sporting academy participant fees for the 2025 calendar year.
3. Notes that all reasonable and economic recovery pathways have been exhausted, and these debts will be cleared from the debtor ledger against the Provision for Doubtful Debts.

CARRIED/LOST

EXECUTIVE SUMMARY

This report seeks the approval to write off outstanding debts that have been deemed irrecoverable or where the cost of further collection action outweighs the debt value, in compliance with Section 143 of the *Local Government Act 1999*.

BACKGROUND

LCLGA has maintained a debtor ledger for the Limestone Coast Sporting Academy.

As the EO does not have delegation, the Board must decide to write off the debt and this decision must be recorded in writing.

DISCUSSION / REPORT

The debts itemised in the corresponding attachment have been reviewed by the EO and External Finance Consultant and deemed irrecoverable.

All appropriate recovery actions have been taken over the 2025-26 year. It is recommended to write off these accounts due to the following criteria met under Section 143(1) of the Act:

- **No recovery hope:** The LCLGA has no realistic way to collect the money.
- **Uneconomical to pursue:** The outstanding balance is smaller than the legal costs required to enforce payment.

4.3 LCLHN Engagement Strategy Oversight Committee

Report Author:	Executive Officer
Consulted:	President
Strategic Reference:	Strategic Plan 2026-2031 *Pillar 4.*Community and Social Wellbeing
Budget Implications:	Nil
Risk Assessment:	Low
Attachments:	4.3.1 Correspondence received - LCLHN 4.3.2 LCLHN Engagement and Strategy Oversight Committee TORs

RECOMMENDATION

Moved:
Seconded:

1. That the report be received and noted.
2. That LCLGA Executive Officer be appointed to the LCLHN Engagement and Strategy Oversight Committee

CARRIED/LOST

EXECUTIVE SUMMARY

The Board is being asked to consider and endorse a representative to LCLHN Engagement Strategy Oversight Committee as per their request.

DISCUSSION

The attached letter dated 24 June 2026 from the Limestone Coast Local Health Network requests LCLGA representation on the Engagement Strategy Oversight Committee.

The purpose of the Committee is to maintain accountability for the successful development and ongoing monitoring of the implementation of the LCLHN Clinician & Staff Engagement Strategy and the LCLHN Consumer, Carer & Community Engagement Strategy (the Engagement Strategies), and to make recommendations to the Executive Leadership Team (ELT), through the CEO, and the Limestone Coast Local Health Network Governing Board.

Meetings are held three times a year and expected to be two hours in duration.

This request may lead to increased opportunities aligning with the LCLGA Strategic Plan 2026-2031 and pillar 4 – Community and Social Wellbeing, in particular 4.1.2 *Establish direct engagement opportunities for constituent councils and the Local Health Network.*

5. MEETING CLOSE

ATTACHMENTS

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Attachment 4.1.1

Annual Report 2025-26

LCLGA
Limestone Coast Local Government Association

Valley Lakes *Ockert Le Roux*

Contents

Presidents report

The Annual Report of the Limestone Coast Local Government Association provides a detailed account of our achievements over the past year. In this President's Report, I am pleased to highlight several key milestones.

In 2025/26, the Limestone Coast Local Government Association continued its proud legacy of more than 140 years of service to our region while transitioning to a renewed advocacy-focused model of operation.

This model positions the LCLGA to pursue its vision for considered and sustainable regional growth. It will support services and infrastructure for thriving communities now and into the future, help maintain our competitive advantage and global reputation for a clean, green environment and high-quality food and fibre production, strengthen a diverse and resilient economy, and promote the Limestone Coast as a highly attractive region in which to live, work, visit and invest.

I am proud of our achievements and acknowledge the significant role played by Executive Officer Charlotte Edmunds, with the support of our united Board: Mayors Liz Goossens, Vice President; Kylie Boston; Jeff Pope; Patrick Ross; Lisa Ruffell; and myself. Together, we have worked collaboratively to establish the new advocacy-based model now in place. I also extend my thanks to all LCLGA Elected Members and Chief Executive Officers for their ongoing support and commitment to making the Limestone Coast a wonderful region now and into the future.

A highlight of the year was presenting our Policy Priorities to Country Cabinet and convening the inaugural Limestone Coast Leadership Forum, which brought together Local, State and Federal elected representatives to discuss matters of mutual interest affecting our region.

The 2025-26 year also saw LCLGA increase collaboration with other regional LGAs across South Australia, together with the Local Government Association of South Australia, to strengthen shared advocacy on behalf of regional communities and position local government as a catalyst for regional economic development. These ongoing partnerships are essential for building a unified approach to advocacy on behalf of a sector experiencing unique challenges and opportunities in providing the vital infrastructure and services that regional communities need to drive regional prosperity.

I again acknowledge the contribution of Executive Officer Charlotte Edmunds, who has prepared numerous media releases and submissions, attended many stakeholder meetings, and championed the vision of the Limestone Coast Local Government Association.

I also acknowledge the commitment of LCLGA Regional Tourism Manager Kate Napper, particularly her role in drafting the Destination Management Plan.

I welcome new Members of Parliament Travis Fatchen MP, Member for Mount Gambier, and Jason Virgo MP, Member for MacKillop, who join the Hon Ben Hood MLC, the Hon Clare Scriven MLC and Tony Pasin MP as strong advocates for our region. Together, we are stronger through collaboration with Government Ministers and Departments, the South Australian Tourism Commission, the Local Government Association of South Australia, and our Member Councils. This collaboration continues to be the cornerstone of our efforts to build stronger communities across the Limestone Coast.

On behalf of the Limestone Coast Local Government Association, I am pleased to present the 2025/26 Annual Report, which highlights our vision, achievements and the value delivered to our Members and communities throughout the year.

Mayor Lynette Martin (OAM)
President LCLGA

Introduction

The Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. covers the period 1 July 2025 to 30 June 2026.

It has been prepared pursuant to the Local Government Act 1999 to report to Constituent Councils on the work, operations and achievements of the Association during the preceding financial year.

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

The 2025–26 year was a period of transition and renewal for the LCLGA. The Association strengthened its advocacy role, refreshed governance and committee structures, advanced regional priorities in transport, tourism and economic development, and prepared a new strategic direction to guide its work in the years ahead.

Limestone Coast Local Government Association

Local government in the Limestone Coast has worked collaboratively for more than 140 years.

Since the first association of councils was formed in October 1885, councils across the region have supported community and economic prosperity through cooperation.

The Limestone Coast Local Government Association (LCLGA) is a regional subsidiary established pursuant to Section 43 of the Local Government Act 1999 by the:

- City of Mount Gambier
- Southern Limestone Coast Council *(formerly the District Council of Grant)*
- Kingston District Council
- Naracoorte Lucindale Council
- District Council of Robe
- Tatiara District Council

As the peak body representing Local Government in the Limestone Coast, the LCLGA advocates on behalf of the region across a wide range of issues, continuing a 140-year history of collective action to build strong, sustainable communities.

LCLGA objectives

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 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.

Since early 2025, the LCLGA has been transitioning toward an advocacy-driven model that reinforces its role in regional development and amplifies the collective voice of member councils.

The 2025–26 financial year was a period of renewal and rebuilding for the Association, with new strategic objectives clarified and governance and administrative structures realigned to support them.

Attachment 4.1.1

INTRODUCTION

Organisational Chart 2025-26

The organisational chart shows the relationship between the LCLGA Board, the Executive Officer, employed staff, and the Association's sub-committees for the 2025–26 year.

Purpose, function and powers

Constituent Councils

Strategy and policy

Board of Directors

Advice and monitoring

Audit and Risk Committee

Tourism Transition Committee

Implementation and reporting

Tourism Working Committee

Roads and Transport Mangement Committee

Executive

Governance

As a regional subsidiary established pursuant to Section 43 of the Local Government Act, the LCLGA is subject to the direction of its constituent councils through its Charter.

The Board is the LCLGA's governing body and is responsible for managing the business and affairs of the Association, ensuring it acts in accordance with its Charter and all relevant legislation.

The Board comprises one nominated elected member from each Constituent Council and is chaired by the LCLGA President.

Each Constituent Council may also nominate up to two Deputy Board Members.

Through the LCLGA Charter, the Board has delegation to adopt policies and make strategic decisions to ensure the Association achieves its objectives and purpose.

Board membership as at 30 June 2026

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin OAM	Deputy Mayor Josh Lynagh
Tatiara District Council	Mayor Liz Goossens	Deputy Mayor Lynton MacKenzie
Southern Limestone Coast Council	Mayor Kylie Boston	Deputy Mayor Karen Turnbull
Kingston District Council	Mayor Jeff Pope	Deputy Mayor Jamie Parkins
Naracoorte Lucindale Council	Mayor Partick Ross	Deputy Mayor Abigail Goodman
District Council of Robe	Mayor Lisa Ruffell	Deputy Mayor Nick Brown

Governance

Board Meetings

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2025-26. Meetings are hosted by Constituent Councils on a rotational basis.

Date	Location
Friday, 8 August 2025	Bordertown
Friday, 10 October 2025	Naracoorte
Friday, 12 December 2025	Kingston SE
Friday, 13 February 2026	Mount Gambier
Friday, 10 April 2026	Robe
Friday, 26 June 2026	Mount Gambier

Office Bearers 2025-2026

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

The Annual General Meeting was held 13 February 2026 at Wulanda Recreation and Convention Centre, Mount Gambier.

Mayor Lynette Martin OAM was elected as LCLGA President and Mayor Liz Goossens was elected as Vice President. The President and Vice President also serve to represent the Limestone Coast on the South Australian Regional Organisation of Councils Committee for the full 2025-26 year.

Mayor Kylie Boston represented the Limestone Coast on the South Australian Coastal Council Alliance with Mayor Lisa Ruffell and Mayor Jeff Pope acting as proxy for the 2025-26 year.

Attachment 4.1.1

LCLGA sub-committees

To assist the Board, advice and oversight is provided via sub-committees established under Section 6.11 of the Charter.

The 2025-26 year saw the establishment or re-establishment of four sub-committees with new or amended Terms of Reference and membership.

Tatiara Crop *Flying Ant*

LCLGA Roads and Transport Management Committee

The Roads and Transport Management Committee coordinates and progresses regional road and transport issues.

Under its Terms of Reference, the Committee's role is to:

- Oversee the implementation of the Region's regional transport strategy.
- Coordinate the review and update of the Region's regional transport strategy as needed.
- Assess and prioritise regional transport projects as necessary.
- Coordinate and support submissions for funding on all transport issues but in particular for regional road funding in conjunction with Councils.
- Encourage greater cross-council and stakeholder liaison and collaboration.
- Foster road network planning throughout the region consistent with State and National transport planning.
- Raise and discuss road and transport issues of common interest or concern and develop appropriate courses of action for recommendation to the LCLGA Board.
- Facilitate greater awareness and understanding across member councils of topical road and transportation issues and funding opportunities and processes.
- Ensure formal project reporting and requirements of any project funding agreements are met.

The LCLGA Roads and Transport Management Committee met four times during the 2025-26 year. All meetings were held via Microsoft Teams.

Membership as at 30 June 2026

Organisation	Delegate
City of Mount Gambier	Abdullah Muhmud
Tatiara District Council	Aaron Hillier
Southern Limestone Coast Council	Vacant (meetings attended by Acting Director Special Projects, Southern Limestone Coast)
Kingston District Council	Brett Holmes
Naracoorte Lucindale Council	Robert Stead
District Council of Robe	Dave Worthley
LCLGA	Charlotte Edmunds (Chair)
LCLGA (ex-officio)	Mayor Lynette Martin OAM

LCLGA Roads and Transport Management Committee

Outcomes 2025-26

The Roads and Transport Management Committee met four times during 2025–26, providing a regular forum to coordinate regional transport priorities, progress funding submissions and support shared planning across member councils.

The Committee updated the Limestone Coast Regional Transport Plan 2030 with an expectation that this will be the final update before a new Plan is developed toward 2040.

In 2025–26, $1.964 million was secured through the Special Local Roads Program for four regionally significant local government road projects in the Limestone Coast.

Four projects submitted by LCLGA councils and recommended by the Committee for the 2025–26 Special Local Roads Program (SLRP) are listed below. Securing this funding is a significant step forward for these regionally significant local government roads and will improve road safety, freight efficiency and connectivity. The Limestone Coast Regional Transport Plan is a key element in obtaining funding and satisfying the Local Government Transport Advisory Panel requirements.

2025-26 funding secured		
Southern Limestone Coast Council	Wandilo Forest Road, Wandilo	$320,000
Naracoorte Lucindale Council	Diagonal Road, Coles	$1,000,000
Tatiara District Council	Padthaway Road Seal Widening	$344,000
City of Mount Gambier	Davison Drive, Mount Gambier	$300,000

The Committee has supported four applications to the 2025/26 Special Local Roads Program (SLRP) grant round.

The Committee agreed to investigate and share experiences with new and emerging technologies relating to asset management and recommended to the Board a pilot project be undertaken in 2026-27.

Audit and Risk Committee

The LCLGA Audit and Risk Committee is established to provide the Board and Executive Officer with advice and recommendations to improve the LCLGA's overall performance, including corporate and financial governance, business risks and legal compliance.

In accordance with Local Government Act 1999 the functions of Committee include;

a. Reviewing annual financial statements to ensure that they provide a timely and fair view of the state of affairs of the subsidiary; and

b. Liaising with external auditors; and

c. Reviewing the adequacy of the accounting, internal auditing, reporting and other financial management systems and practices of the subsidiary on a regular basis.

The LCLGA Audit and Risk Committee consists of five members:

- At least three representatives from constituent councils, ideally drawn from LCLGA Board members or senior council staff (e.g. Mayors, CEOs, or Executives).
- At least one independent member, who will serve as the Chair.

The LCLGA President is an ex-officio member of the Committee.

Membership as at 30 June 2026

Member	Position
Phil Southam	Independent Chair
Mayor Lynette Martin OAM	ex-officio, President LCLGA
Mayor Jeff Pope	Kingston District Council
Mayor Lisa Ruffell	District Council of Robe
Gary Button	CEO, Southern Limestone Coast Council
Kingsley Green	CEO, Tatiara District Council

Audit and Risk Committee

Outcomes 2025-26

The Audit and Risk Committee was re-established in September 2025 and new Terms of Reference were recommended for adoption to the Board in October.

The Audit and Risk Committee met five times during the 2025-26 year.

A new Independent Chair was appointed in November.

The Committee reviewed and recommended updates of the 2025-26 Budget to the Board four times between November 2025 and April 2026.

The Committee undertook a procurement process and recommendation for new external auditors who were appointed for a five-year term.

The Committee reviewed and made recommendations to the Board as part of the 2026 policy and procedures review.

The Committee reviewed and recommended the draft Strategic Plan and Budget 2026 – 2031.

Limestone Coast *South Australian Tourism Commission*

Tourism Transition Committee

The Tourism Transition Committee was established as a new sub-committee of the LCLGA in August 2025 to:

- to strategically inform, guide and actively participate in the transition of the Limestone Coast Regional Tourism Organisation.
- to increase collaboration with SATC and support the development and implementation of a regional Destination Management Plan.
- to guide and inform stakeholder engagement strategies undertaken by the LCLGA as the RTO.
- to advocate on behalf of the local tourism industry on key tourism projects and initiatives.

The Tourism Transition Committee consists of seven members;

- Five from LCLGA and constituent councils
- The CEO of Regional Development Australia- Limestone Coast
- One delegate from the South Australian Tourism Commission

Membership as at 30 June 2026

Member	Organisation
Charlotte Edmunds (Chair)	LCLGA
Sarah Philpott	RDA Limestone Coast
Miranda Lang	South Australian Tourism Commission
Mayor Lynette Martin OAM	ex-officio, President LCLGA
Kelly Westell	Naracoorte Lucindale Council
Kingsley Green	Tatiara District Council
Chris White	City of Mount Gambier
Camille Lehmann	District Council of Robe

Outcomes 2025-26

The Tourism Transition Committee met three times between August and December 2025.

In February 2026, LCLGA began discussions with RDA Limestone Coast regarding the transition of the Regional Tourism Organisation role.

Tourism Management Committee

The Tourism Management Committee was re-established with new Terms of Reference in October 2025 to support ongoing communication and collaboration across Constituent Councils and to provide collective advice and recommendations to the Board and the Tourism Transition Committee on tourism-related matters as required.

The Tourism Management Committee consists of;

- One member from each constituent council
- The LCLGA Executive Officer
- The Regional Tourism Manager

The President of the LCLGA shall be an ex-officio member of the Committee.

Membership as at 30 June 2026

Member	Organisation
Biddie Shearing	City of Mount Gambier
Josie Collins	Naracoorte Lucindale Council
Alex Graham	District Council of Robe
Amelia Peters	Kingston District Council
Rebecca Perkin	Southern Limestone Coast Council
Kelly Hutchinson	Tatiara District Council
Kate Napper	LCLGA – Regional Tourism Manager
Charlotte Edmunds	LCLGA – Executive Officer

Outcomes 2025-26

The Tourism Management Committee met four times.

The Committee provided two-way communication between Councils and the Regional Tourism Organisation, enabling input and feedback to the Destination Management Plan development process, marketing initiatives and industry engagement.

LCLGA SUB-COMMITTEES

Administration

The Executive Officer is responsible for the implementation of Board decisions, working within the parameters of an agreed and documented strategic plan and within a budget set and agreed to by the Board.

For the 2025-26 year, LCLGA employed 1.6 full-time equivalent staff to administer operational activities and support the Board.

Operational management of all tourism related responsibilities in the LCLGA's capacity as the endorsed Regional Tourism Organisation were undertaken three days a week by the Regional Tourism Manager.

The Executive Officer was employed in a full-time capacity to provide administrative support to the Board, ensure day to day operations of the Association and undertake all advocacy activities.

Position	Staff Member
Executive Officer	Charlotte Edmunds
Regional Tourism Manager	Kate Napper

Robe Harbour View Motel *South Australian Tourism Commission*

Outcomes 2025-26

OUTCOMES 2025-26

Advocacy Agenda

01

In early July 2025 the Executive Officer facilitated a workshop with the LCLGA Board to develop the foundations for an advocacy agenda for 2025-26 and beyond.

An 'Advocacy Framework' was developed and adopted by the Board in early December. This document articulates an agreed set of principles that underpin advocacy actions undertaken by the LCLGA with the goal of collectively building strong, sustainable communities.

The 'Policy Priorities 2026' was finalised and published in late 2025 and set out the key 'asks' of State Government ahead of the 2026 State Election. The document positions the Limestone Coast as a strategically important region for the State's economy and Local Government as vital enablers for regional growth

A five-year Strategic Plan was developed in early 2026. This document sets a broad advocacy agenda over a long-term period and is intended to be updated each year and read as a rolling Annual Business Plan and Budget, replacing the need for a separate Strategic Planning document.

2025-26 highlights

40	**167**	**17**	**3**	**1**
Written representations	**Stakeholder meetings**	**Media releases**	**Written submissions**	**Public hearing**
Advocating to State and Federal ministers, Department's and other key stakeholders on behalf of Constituent Councils and their communities.	Held with external stakeholders on behalf of the LCLGA.	Issued by the LCLGA during the reporting year.	Provided to Federal Parliamentary inquiries.	In-person evidence to the Joint Select Committee into Trade and Investment Growth.

REGIONAL ADVOCACY

A united voice at Country Cabinet

The LCLGA presented collectively in Mount Gambier on the LCLGA's 2026 policy priorities.

REGIONAL LEADERSHIP

Inaugural Limestone Coast Leadership Forum

Elected representatives from Local, State and Federal Governments came together to discuss collective efforts towards achieving shared regional outcomes.

OUTCOMES 2025-26

Regional Growth Strategy

02

In early August a joint workshop was held with the RDALC and LCLGA Boards to discuss next steps and key actions from the Regional Growth Strategy.

A smaller working group was formed to oversee the progression of an updated Trails Strategy as a priority. This project is being led by LCLGA with funding secured through the LGA SA's Regional Capacity Building Allocations.

The project will update and expand upon the previous Limestone Coast Regional Trails Master plan developed in 2015. The updated strategy will focus on current regional priorities, consistent branding, and the activation potential of regional tourist trail linkages to key tourist destinations.

In addition to the regional trails planning, the LCLGA has been active in advocating for key issues identified in the Regional Growth Strategy including:

- Enabling infrastructure for housing,
- Public and community transport, protection and optimisation of primary production land,
- Promotion of our region's tourism offering,
- Cross border collaboration for tourism outcomes,
- State Government investment in natural destinations,
- Coastal infrastructure to support industry and community use,
- Investment in infrastructure to enable development across the region,
- Investment in state government roads and drainage networks,
- Investment in water and electricity networks

Fringe Festival *City of Mount Gambier*

OUTCOMES 2025-26

Limestone Coast Regional Tourism Organisation

03

Across 2025–26, the LCLGA acting as the Regional Tourism Organisation providing a focused regional tourism coordination function for the Limestone Coast, supporting industry engagement, destination planning, grant and program uptake, communications, marketing alignment and stakeholder coordination across councils, SATC, industry and regional partners.

Destination Management Plan

Supported the development of the Limestone Coast Destination Management Plan (DMP) through consultation, stakeholder workshops, industry surveys, council and partner engagement, review of draft material, regional feedback, design input and preparation.

Marketing, PR and visitor economy coordination

Provided regional input into SATC campaigns and media activity including Gather Round, Simple Pleasures, Dining Cashback, Coast is Calling, regional broadcast opportunities and winter/off-peak promotion, with a focus on strengthening Limestone Coast representation and supporting visitor demand.

Industry and stakeholder engagement

Maintained regular contact with SATC teams, councils, the Tourism Management Committee, regional tourism operators and partner organisations to progress priorities across events, PR, travel trade, destination development, industry capability and visitor economy matters.

Event, cruise and access priorities

Supported regional event funding outcomes, cruise visitation planning in Robe, aviation access discussions, Gather Round activity, and engagement on broader access and visitor economy issues including fuel supply and pricing impacts.

Grants, funding and industry support

Supported regional businesses and events to access SATC and tourism-related funding programs, including the Regional Event Fund, Experience Nature Tourism Fund, Experience Development Program and Distribution Ready Program. This included advice, promotion, letters of support, feedback sessions and travel bursary support.

Capability building

Coordinated and supported workshops and industry development activity, including Tourism 101 with SATC and an Agritourism Workshop delivered with RDA Limestone Coast and the Tourism Industry Council SA, helping build awareness of tourism opportunities and practical support available to operators.

Communications and outreach

Delivered regular communication to the regional tourism sector through industry e-newsletters, weekly Facebook Group updates, direct operator outreach and one-on-one support, helping share funding opportunities, campaign information, industry programs, research, media opportunities and emerging issues.

Issue response and advocacy support

Helped coordinate regional tourism messaging and industry intelligence in response to issues affecting the visitor economy, including the coastal algal bloom situation, operator sentiment, and industry support priorities for 2026.

OUTCOMES 2025-26

Limestone Coast Regional Tourism Organisation

03

2025-26 highlights

STRATEGIC PLANNING

Limestone Coast Destination Management Plan

01 Consultation — 02 Final design — 03 Board-ready review — 04 Endorsement

6	680+	33-47%
Regional events supported	**Tourism network members**	**E-newsletter open rates**
Successful in the 2025-26 Regional Event Fund round.	Connected through regular industry Facebook Group updates.	Strong engagement recorded across quarterly editions.

INDUSTRY ENGAGEMENT

Regional tourism activity

SATC Visits • Tourism 101 • Agritourism Workshop • Cruise visitation in Robe • Country Cabinet ministerial engagement

LCLGA appreciates the dedication and professionalism of LCLGA Regional Tourism Manager, Kate Napper, particularly during stakeholder consultation and drafting of the DMP over the 2025-26 year.

The LCLGA Board endorsed the draft of the DMP in late June 2026, marking the final major piece of work undertaken by the LCLGA as the Regional Tourism Organisation after a decade in the role.

Moving the Regional Tourism Organisation role from LCLGA to RDALC marks the final stage of LCLGA's shift to an advocacy-focused operating model, while ensuring regional tourism continues to be managed by a trusted and capable partner.

As the industry continues to grow and evolve, this change provides an opportunity to better integrate tourism with broader regional economic development while maintaining strong collaboration and allowing LCLGA to remain focused on advocacy, including for the tourism sector.

The LCLGA believes growing regional tourism is vital to driving economic growth, supporting environmental stewardship and building strong, sustainable communities in the Limestone Coast.

OUTCOMES 2025-26

Priority road infrastructure

04

During the 2025-26 year the LCLGA hosted the Department for Infrastructure and Transport in Naracoorte to discuss the 2025-26 maintenance program and the forward program priority initiatives for State roads in the Limestone Coast.

LCLGA has strongly advocated for safe and productive roads for industry, community and visitation. We eagerly await the release of the updated Green Triangle Freight Action Plan, the State Government's Regional Public Transport Review and Limestone Coast Transport Study to inform further discussions.

LCLGA advocated to the Federal Minister ahead of the 2026 Federal Budget for certainty and ongoing indexation for Supplementary Local Road Funding.

$1.964 million was secured for regionally significant local government roads in the 2025-26 Round of the Special Local Roads Program.

The Roads and Transport Management Committee updated the Limestone Coast Regional Transport Plan 2030 ensuring the Plan can continue to inform grant funding outcomes until a new Plan is developed toward 2040.

Naracoorte Lucindale Council *South Australian Tourism Commission*

Acknowledgements

The formation and ongoing mandate of the LCLGA reflects the collective vision, strategic unity and commitment of our member councils.

Regions are strongest when they are active, connected and collaborative, and the willingness of councils to work co-operatively beyond their own boundaries continues to strengthen the Limestone Coast as a whole.

Throughout 2025–26, the contributions and strategic guidance of LCLGA Board Members have shaped the Association's restructure and strengthened the foundations for future collaboration across Limestone Coast local government.

Board Members, Deputy Board Members and supporting Chief Executive Officers have generously contributed their time, expertise and resources, ensuring the Association is well placed to serve the broader regional interest. Their dedication reflects the strength of regional co-operation and the shared commitment to achieving better outcomes for the Limestone Coast.

Acknowledgement and thanks in particular for the leadership of the Association's President, Mayor Lynette Martin OAM, whose civic service and advocacy extend well beyond City boundaries.

The 2025–26 year has been one of transition, with governance and administrative structures rebuilt to better align with the Association's strategic direction.

As part of this change, and in line with its renewed strategic focus, the LCLGA will no longer deliver operational activities associated with the regional tourism organisation. Instead, the Association will focus on advocating for the tourism sector as part of its broader vision for a diverse, resilient and balanced regional economy.

The LCLGA thanks Kate Napper, who held the role of Regional Tourism Manager within the Association since 2023. Her knowledge of, and dedication to, regional tourism in the Limestone Coast has been invaluable. We also thank Naracoorte Lucindale Council for its in-kind support to maintain Visit Limestone Coast social media content during the transition from Destination Development 2020–2025 to the new Destination Management Plan toward 2030.

The LCLGA acknowledges the South Australian Tourism Commission (SATC) for its leadership, partnership and financial support, which enabled the Association to undertake the Regional Tourism Organisation role and contribute to the development of the Limestone Coast Destination Management Plan.

We extend our gratitude to the Australian Local Government Association, the Local Government Association of South Australia and South Australia's five regional local government associations for their ongoing guidance, support and co-operation.

Our strong working relationship with Regional Development Australia Limestone Coast remains essential to advancing the region's interests and strengthening its economic future.

We look forward to continuing to work with RDALC, the Limestone Coast Landscape Board, the Cross Border Commissioner, government agencies and the many community organisations towards shared goals, with each organisation playing an important part in a much larger regional picture.

As it has since 1885, the LCLGA looks forward to shaping and supporting the future of our region together.

Charlotte Edmunds
Executive Officer
LCLGA

30 JUNE 2026

Financial Reports

The Association continued to strengthen its financial governance during 2025-26 through regular budget reviews, Audit and Risk Committee oversight, policy and procedure review, and appointment of external auditors for a five-year term.

The financial reports provide the audited financial statements for the Limestone Coast Local Government Association for the year ended 30 June 2026 and should be read together with the governance and operational outcomes outlined in this Annual Report.

Tatiara Crop *Flying Ant*

Limestone Coast Local Government Association

Annual Financial Statements
for the year ended 30 June 2026

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 2026* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Association's financial position at 30 June 2026 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.

…………………………………….	……………………………………...
Charlotte Edmunds	Mayor Lynette Martin
Executive Officer	**President**

Date:

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2026

	Notes	**2026** **$**	2025 $ (Restated)
INCOME			
Local Government Council Contributions	3	**282,340**	915,891
Other Contributions	3	**27,055**	40,000
Other Income	3	**37,830**	80,997
Project Income	3	**82,261**	371,024
Total Income		**429,486**	1,407,912
EXPENSES			
Operating Expenses	4	**140,194**	184,605
Finance Charges	4	**1,717**	4,020
Employee Costs	4	**296,208**	584,805
Project Expenditure	4	**54,724**	497,222
Depreciation Expense	4	**36,495**	34,889
Total Expenses		**529,338**	1,305,541
NET SURPLUS / (DEFICIT)		**(99,851)**	102,371
Total Other Comprehensive Income		**-**	-
TOTAL COMPREHENSIVE INCOME		**(99,851)**	102,371

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 2026

	Notes	2026 $	2025 $ (Restated)
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	**290,754**	594,504
Trade and Other Receivables	5	**6,136**	7,178
Total Current Assets		**296,890**	601,682
Non-current Assets			
Right of Use Assets	6	**22,312**	58,807
Total Non-current Assets		**22,312**	58,807
Total Assets		**319,201**	660,489
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	**32,861**	239,415
Provisions	7	**8,725**	7,403
Lease Liabilities	8	**21,760**	37,254
Total Current Liabilities		**63,346**	284,071
Non-current Liabilities			
Provisions	7	**1,048**	-
Non-Current Lease Liabilities	8	**1,733**	23,493
Total Non-Current Liabilities		**2,781**	23,493
Total Liabilities		**66,127**	307,564
NET ASSETS		**253,074**	352,925
EQUITY			
Accumulated Surplus		**253,074**	352,925
TOTAL EQUITY		**253,074**	352,925

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 2026

2026	Notes	**Accumulated Surplus** $	**TOTAL EQUITY** $
Balance at end of previous reporting period		**352,925**	**352,925**
Net Surplus / (Deficit) for Year		**(99,851)**	**(99,851)**
Other Comprehensive Income		**-**	**-**
Balance at end of period		**253,074**	**253,074**

2025	Notes	**Accumulated Surplus** $	**TOTAL EQUITY** $
Balance at end of previous reporting period		251,437	251,437
Adjustment (Correction of prior period errors)	17	(883)	(883)
Restated opening balance		250,554	250,554
Net Surplus / (Deficit) for Year		102,371	102,371
Other Comprehensive Income		-	-
Balance at end of period		352,925	352,925

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 2026

	Notes	**2026 $**	2025 $ (Restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Local Government Council Contributions		282,340	915,891
Other Contributions		36,000	40,000
Other Income		19,593	80,997
Project Income		84,316	120,642
Payments			
Operating Expenses		(188,161)	(147,488)
Finance Charges		(1,717)	(4,020)
Employee Costs		(296,391)	(667,078)
Project Expenditure		(202,476)	(346,919)
Net Cash provided by (or used in) Operating Activities	9	**(266,495)**	(7,974)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of finance lease liabilities		(37,254)	(33,833)
Net Cash provided by (or used in) Financing Activities		(37,254)	(33,833)
Net Increase (Decrease) in cash held		(303,749)	(41,807)
Cash & cash equivalents at beginning of period		594,504	636,311
Cash & cash equivalents at end of period	5	290,754	594,504

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 2026

Note 1 - MATERIAL 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 (Association) is incorporated under the SA Local Government Act 1999 and has its principal place of business at Old Town Hall Commercial Street East, 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 Association 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 Association expects to be entitled in a contract with a customer.

Income from Local Government Council Contributions for 2025 financial year includes income for "pass-through" expenditure for Regional Development Australia Limestone Coast (RDALC), SA Coastal Councils Alliance (SACCA) and the provision of heritage services. These pass-through expenditure items ceased 30 June 2025 with Limestone Coast LGA undergoing a restructure and moving to an advocacy role rather than project role.

4 Plant and Equipment

Plant and Equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by Committee to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining the recoverable amount.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1 - MATERIAL ACCOUNTING POLICIES (con't)

5 Depreciation

The depreciable amount of all fixed assets including capitalised leased assets, are depreciated on a diminishing value basis over their useful lives to the entity commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset	Depreciation Rate
Vehicles at cost	33%

6 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.

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Employee Benefits

8.1 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	4.48% (2025 3.927%)
Weighted average settlement period	1 year (2025, 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.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1 - MATERIAL ACCOUNTING POLICIES (con't)

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.

10 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, as follows:

Vehicles	3 years

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

Limestone Coast Local Government Association has 2 vehicle leases. One vehicle has a maturity date of July 27 and monthly payments of $1,740.39 and the other with maturity date of July 26 and monthly payments of $1,559. The second vehicle is on charged to the District Council of Grant from 1 July 2025 following a restructure of the organisation and the Connective Active Communities Program being transferred.

11 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.

12 New Accounting Standards and UIG interpretations

The Association has assessed all the standards / interpretations which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

NOTE 2: Uniform Presentation of Financial Statements

	Notes	2026 $	2025 $ (Restated)
INCOME			
Local Government Council Contributions		282,340	915,891
Other Contributions		27,055	40,000
Other Income		37,830	80,997
Project Income		82,261	371,024
EXPENSES			
Operating Expenses		(140,194)	(184,605)
Finance Charges		(1,717)	(4,020)
Employee Costs		(296,208)	(584,805)
Project Expenditure		(54,724)	(497,222)
Depreciation Expense		(36,495)	(34,889)
Operating Surplus/(Deficit) before Capital Amounts		**(99,851)**	102,371
Less Net Outlays in Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets		-	-
Add Back Depreciation Amortisation and Impairment		36,495	34,889
Proceeds from Sale of Replaced Assets		-	-
		36,495	34,889
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		-	-
		-	-
Net Lending / (Borrowing) for Financial Year		**(63,356)**	**137,260**

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 2026

	Notes	2026 $	2025 $
NOTE 3: INCOME			
Local Government Council Contributions			
City of Mount Gambier		**95,017**	252,677
District Council of Grant		**46,420**	112,556
Wattle Range Council		**-**	191,873
Naracoorte Lucindale Council		**52,167**	129,504
District Council of Robe		**20,455**	60,867
Tatiara District Council		**45,019**	109,867
Kingston District Council		**23,262**	58,547
Total		**282,340**	915,891
Other Contributions			
LGA SA		**27,055**	40,000
Total		**27,055**	40,000
Other Income			
Interest		**17,456**	36,352
Participant Contribution		**-**	26,421
Reimbursement from District Council of Grant		**17,225**	-
Other		**3,150**	18,225
Total		**37,830**	80,997
Project Income			
Tourism (Includes SA Tourism Commission payments)		**82,261**	80,840
Connective Active Communities (Office of Sport and Rec payments)		**-**	155,000
Sports Academy & Connective Active Communities (Office of Sport and Rec payments)		**-**	80,600
SA Coastal Councils Alliance		**-**	54,584
Total		**82,261**	371,024

NOTE*
at the completion of the 2025 financial year LCLGA took on an advocacy role rather than a project role. As a result participant contributions relating to the Sports academy together with project income for Connective Active Communities, Sports Academy, Connective Active Communities and SA Coastal Councils Alliance ceased. Local Government Council Contributions also decreased due to the different direction sought by the association.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

	Notes	2026 $	2025 $ (Restated)
NOTE 4: Expenditure			
Operating Expenses			
Audit Fees		**5,682**	8,450
Accounting Fees		**10,239**	23,684
Computing and IT		**10,667**	15,641
Rent		**2,837**	24,735
Insurance		**16,871**	19,030
Vehicles		**6,397**	24,858
Chairperson Allowance		**7,200**	9,380
Travel, Accommodation and Meals		**1,486**	25,096
Regional Transport Plan		**11,275**	-
Trails Strategy		**27,055**	-
Relocation Costs		**17,435**	3,884
Other		**23,050**	29,847
Total		**140,194**	184,605
Employee Costs			
Salaries and Wages		**246,984**	549,128
Workcover		**690**	6,890
Superannuation		**29,830**	59,063
Leave Provision Movement		**14,451**	(38,835)
FBT		**4,254**	8,557
Total		**296,208**	584,805
Project Expenditure			
Tourism		**5,852**	90,200
Connective Active Communities		**-**	20,725
Sports Academy		**48,871**	95,926
SA Coastal Councils Alliance		**-**	73,450
Other		**-**	216,921
Total		**54,724**	497,222
Depreciation Expense			
Right-of-use-assets		**36,495**	34,889
Total		**36,495**	34,889
Finance Costs			
Interest on Leases		**1,717**	4,020
Total		**1,717**	4,020

NOTE*

at the completion of the 2025 financial year LCLGA took on an advocacy role rather than a project role. As a result participant contributions relating to the Sports academy together with project income for Connective Active Communities, Sports Academy, Connective Active Communities and SA Coastal Councils Alliance ceased. Local Government Council Contributions also decreased due to the different direction sought by the association.

The expenditure reported against Sports Academy in 2026 is a result of a Board resolution to bridge the funding gap for the calendar year to ensure the existing Limestone Coast Athletes remain in their programs under the new management of Regional Academy of Sport.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

	Notes	2026 $	2025 $ (Restated)
NOTE 5: Assets			
Cash and Cash Equivalents			
Cash at Bank		**290,754**	594,504
Total		**290,754**	594,504
Trade and Other Receivables			
Trade Debtors		**5,342**	5,040
Provision for Doubtful Debts		**(2,470)**	-
Prepayments		**2,139**	-
Accrued Interest		**1,125**	2,138
Total		**6,136**	7,178
NOTE 6: Right of Use Assets			
Right of Use Assets - Vehicles		**109,485**	109,485
Less Right of Use Assets - Vehicles Accumulated Depreciation		**(87,174)**	(50,678)
Total		**22,312**	58,807
Opening Balance		**58,807**	35,885
Additions to Right of Use Assets		**-**	57,811
Depreciation Charge		**(36,495)**	(34,889)
Balance at 30 June		**22,312**	58,807
NOTE 7: Liabilities			
Trade and Other Payables			
Goods and Services		**13,457**	226,352
Accrued Expenses		**10,178**	7,231
Other		**281**	5,831
Amounts Received in Advance		**8,945**	-
Total		**32,861**	239,415
Provisions - Current			
Employee Entitlements including On-Costs		**8,725**	7,403
Total		**8,725**	7,403
Provisions - Non-Current			
Employee Entitlements including On-Costs		**1,048**	-
Total		**1,048**	-

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

	Notes	**2026** $	2025 $ (Restated)
NOTE 8: Lease Liabilities			
Lease Liabilities Current		**21,760**	37,254
Lease Liabilities Non-Current		**1,733**	23,493
Total		**23,493**	60,747

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:
The maturity analysis of lease liabilities is included in Note 10.

Limestone Coast Local Government Association had total cash outflows for 2 vehicle leases of $39,593.

The following are the amounts recognised in profit or loss:

Total amount recognised in profit or loss	**1,717**	4,020
Amount charged to District Council of Grant per arrangement	**622**	-
	2,339	4,020

NOTE 9: 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:

	Notes	2026	2025
Total cash & equivalent assets	5	**290,754**	594,504
Balances per Cash Flow Statement		**290,754**	594,504

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

	2026	2025
Net Surplus (Deficit)	**(99,851)**	102,371
Non-cash items in Income Statement		
Depreciation Expense	**36,495**	34,889
Net increase (decrease) in unpaid employee benefits	**2,371**	(63,345)
	(60,985)	73,915
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	**1,042**	2,023
Net increase (decrease) in trade & other payables	**(206,553)**	168,492
Net increase (decrease) in other liabilities	**-**	(252,404)
Net Cash provided by (or used in) operations	**(266,495)**	(7,974)

(c) Financing Arrangements

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

	2026	2025
Corporate Credit Cards	**7,718**	5,000

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

NOTE 10: 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 interest rates between 3.90% and 4.65% (2025: 4.15% and 4.55%). **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 association is not materially exposed to any individual debtor, credit risk **Carrying amount:** approximates fair value (after deduction of any allowance).
Receivables - other levels of government	**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. **Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments. **Carrying amount:** approximates fair value.
Liabilities - Creditors and Accruals	**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association. **Terms & conditions:** Liabilities are normally settled on 30 day terms. **Carrying amount:** approximates fair value.
Liabilities - Leases	**Accounting Policy:** accounted for in accordance with AASB 16.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 10: Financial Instruments (Cont.)

Liquidity Analysis

2026	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$	$	$	$	$
Cash & Equivalents	**290,754**	-	-	**290,754**	**290,754**
Receivables	**6,136**	-	-	**6,136**	**6,136**
Total	**296,890**	-	-	**296,890**	**296,890**
Financial Liabilities					
Payables	**32,861**	-	-	**32,861**	**32,861**
Lease Liabilities	**22,444**	**1,740**	-	**24,184**	**23,493**
Total	**55,305**	**1,740**	-	**57,045**	**56,354**

2025	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	$	$	$	$	$
Financial Assets	(Restated)	(Restated)	(Restated)	(Restated)	(Restated)
Cash & Equivalents	**594,504**	-	-	**594,504**	**594,504**
Receivables	**7,178**	-	-	**7,178**	**7,178**
Total	**601,683**	-	-	**601,683**	**601,683**
Financial Liabilities					
Payables	**235,203**	-	-	**235,203**	**235,203**
Lease Liabilities	**39,593**	**24,184**	-	**63,777**	**60,747**
Total	**274,796**	**24,184**	-	**298,980**	**295,950**

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

	30 June 2026		30 June 2025	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	$	%	$
At Call	**4.15**	**290,754**	4.15	594,504
Term Deposits		**-**		-
		290,754		594,504

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 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 Cost Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11 – Contingent Liabilities and Contingent Assets

At 30 June 2026, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in the this financial report.

Note 12 – Capital Commitments

At 30 June 2026, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 13 – Events after the end of the reporting period

There were no events subsequent to 30 June 2026 that need to be disclosed in the financial statements.

Note 14 – 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 15 – 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 16 – Related Party Disclosure

The Key Management Personnel of the association include the Board of Management and Executive Officer. In all, three people were paid the following total compensation:

	2026		2025
	$		$
Salaries, allowances & Other Short Term benefits	**$ 189,227**		$ 172,393
Post-Employment Benefits	**$ 7,371**		$ 905
TOTAL	**$ 196,598**		$ 173,298

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;

$	2026	2025
Under $50,000	2	3
$50,000 to $100,000	0	0
$100,001 to $150,000	0	1
$150,001 to $200,000	1	0

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 2026

Note 16 – Related Party Disclosure (Cont.)

There were no transactions with other related parties.

Related Party Entity	Amounts received from Related Party during the Financial Year
	2026
City of Mount Gambier	95,017
District Council of Grant	63,645
Naracoorte Lucindale Council	52,167
District Council of Robe	20,455
Tatiara District Council	45,019
Kingston District Council	23,262
TOTAL	299,565

Note 17 – Correction of errors relating to a previous reporting period.

During the current year, the Association identified that two motor vehicle leases had not been accounted for in accordance with AASB 16 *Leases*. In prior years, lease payments relating to these arrangements were recognised as operating expenses and the associated right-of-use assets and lease liabilities were not recognised.

The comparative information for the year ended 30 June 2025 and the opening balances as at 1 July 2024 have been restated to recognise the right-of-use assets, lease liabilities, depreciation expense and interest expense associated with these leases.

The impact of the correction on the Statement of Financial Position as at 30 June 2025 is summarised below:

	As Previously Reported	Adjustment	Restated
Right-of-use assets	$0	$58,807	$58,807
Current lease liabilities	$0	$37,254	$37,254
Non-current lease liabilities	$0	$23,493	$23,493
Accumulated surplus	$354,098	($1,173)	$352,925

Impact on Opening Equity as at 30 June 2024

	As Previously Reported	Adjustment	Restated
Accumulated surplus	$251,437	($883)	$250,554

Limestone Coast Local Government Association

Annual Financial Statements
for the year ended 30 June 2026

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 2026, the Association's Auditor, Bentleys, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2026* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 25(3) *Local Government (Financial Management) Regulations 2026*.

....
Executive Officer
LC Local Government Association

....
President
LC Local Government Association

....
Chief Executive Officer
Southern Limestone Coast Council
(effective 1 July 2026 formally DC Grant)

....
Chief Executive Officer
City of Mount Gambier

....
Chief Executive Officer
Kingston District Council

....
Chief Executive Officer
Naracoorte Lucindale Council

....
Chief Executive Officer
District Council of Robe

....
Chief Executive Officer
Tatiara District Council

Date:

LCLGA
Limestone Coast
Local Government
Association

Cape Jaffa Lighthouse *Liz Krahge Photography*

Management
LETTER

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

AUDIT COMPLETION REPORT

David Francis
Partner, Audit & Assurance
dfrancis@adel.bentleys.com.au
+61 8 8372 7900

Bentleys™
THINKING AHEAD

Executive summary

WE ARE PROVIDING OUR REPORT ON THE AUDIT OF LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION FOR THE YEAR ENDING 30 JUNE 2026

We have completed our audit of Limestone Coast Local Government Association for the year ending 30 June 2026 and report to management and those charged with governance the following matters for information purposes and for consideration of implementation or corrective action.

At the conclusion of our testing, using the information obtained we determined if there were any material matters or concerns that would impact the decision-making ability of the users of the financial report.

The following matter has been adjusted and will not impact on our opinion:

1. **Lease Accounting (AASB 16)**

We have issued an unmodified audit opinion over the financial report of Limestone Coast Local Government Association.

We would like to take this opportunity to thank management and staff for the assistance provided to us during the course of our audit.

Sincerely

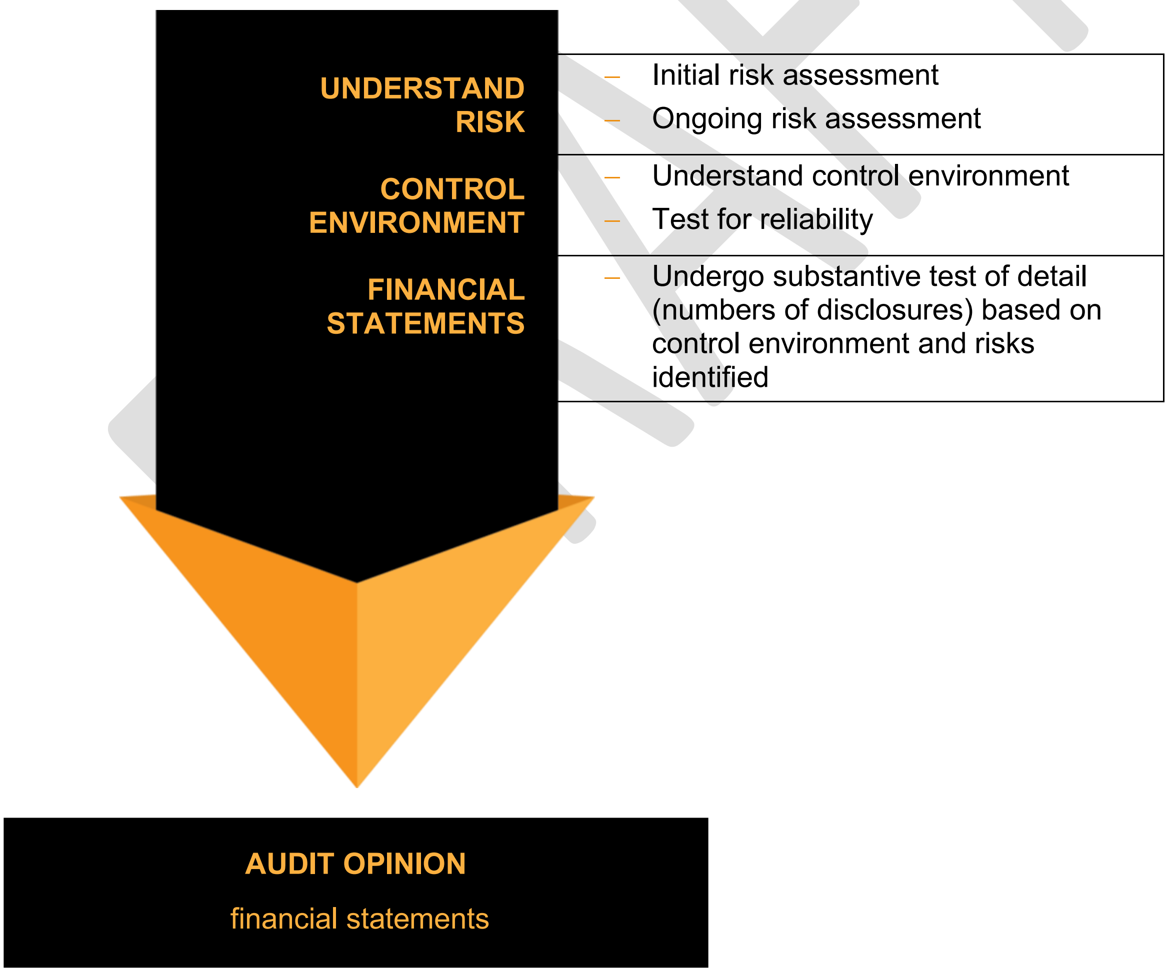
David Francis
Partner,
+61 8 8372 7900
dfrancis@adel.bentleys.com.au

Audit approach

HELPING BUSINESSES ACHIEVE THEIR GOALS AND ASPIRATIONS.

Bentleys SA's audit approach is based on organisational and financial risk. We develop an understanding of risks for your organisation that relate to the financial statements based on our understanding of your people, your organisation and your sector. This understanding helps us build an audit program that is tailored to you each year and enables us to form an opinion on your financial statements through a target "risk based" approach. The benefits of this approach are:

- Audit efficiency
- Increased organisational assurance
- A review of your control environment
- Timely and effective audits



Identified audit risks

WE HAVE IDENTIFIED FINANCIAL STATEMENT RISKS RELATING TO THIS YEAR'S AUDIT.

As your auditor, our requirement to identify risk commences at the planning phase of our audit and continues throughout the audit process until complete and the audit report is signed. Below we have detailed identified risks relating to the financial statements.

AREA	**Revenue recognition**
RISK	There is a risk that council contributions, grants and project income may be incorrectly recognised due to an inappropriate assessment of the requirements of AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities*. Incorrect determination of enforceability, sufficiently specific performance obligations, restrictions, or related expenditure requirements may result in the misstatement of revenue, including the timing and classification of income recognition.
AUDIT APPROACH	A sample of council contributions, grants and project income was tested to assess whether revenue had been recognised in accordance with AASB 15 or AASB 1058. Funding agreements were reviewed to evaluate enforceability and the existence of sufficiently specific performance obligations, and revenue recognition was assessed against the terms and conditions of the agreements.
OUTCOME	Revenue recognition was generally satisfactory. One contract containing specific performance obligations was identified where revenue had been recognised on a cash basis rather than by reference to the satisfaction of performance obligations under AASB 15. This resulted in a proposed audit adjustment of $8,945.

AREA	**Management Override of Controls**
RISK	The Australian Auditing Standards mandate that the external auditor must assume there is a risk that management can override internal controls, leading to potential manipulation of accounting records. This is a default risk in our audit methodology, and we identify and respond to this risk in every audit engagement.
AUDIT APPROACH	This was addressed through testing of journal entries and adjustments, review of significant accounting estimates and judgments, and examination of unusual or non-routine transactions for indicators of management bias or override.
OUTCOME	Satisfactory, no material misstatements identified.

AREA	**Risk of Fraud in revenue recognition**
RISK	Revenue is presumed to be a fraud risk under Australian Auditing Standards due to the potential for management to manipulate the timing or recording of revenue transactions, resulting in revenue being overstated or recognised in an inappropriate accounting period.
AUDIT APPROACH	Revenue transactions were tested on a sample basis, including examination of supporting documentation and cut-off testing around year-end. Analytical procedures were also performed to assess the reasonableness of revenue recognised and identify any unusual trends or transactions.
OUTCOME	Satisfactory, no material misstatements identified.

Financial Statement Matters

BELOW WE LIST THE DETAILS OF MATTERS AND WHETHER WE BELIEVE THE MATTER REQUIRES ATTENTION.

AREA	**Lease Accounting (AASB 16)**
OBSERVATION	During the audit, it was identified that two motor vehicle lease arrangements with terms extending beyond 12 months had not been accounted for in accordance with AASB 16 *Leases*. The entity had not recognised the associated right-of-use assets and lease liabilities in either the current or prior year financial statements.
AUDIT APPROACH	The lease arrangements were assessed against the recognition criteria of AASB 16 to determine whether right-of-use assets and lease liabilities should be recognised. Following discussions with management, the lease calculations were reviewed and management recorded the required adjustments, including restatement of the comparative balances, to ensure compliance with AASB 16.
OUTCOME	Management accepted the audit findings and processed the required adjustments, including restatement of prior year balances. As a result, the lease arrangements were appropriately recognised in accordance with AASB 16 and no further issues were identified.
RECOMMENDATION	Management should strengthen its review process for lease arrangements to ensure all leases are identified and accounted for in accordance with AASB 16, including the timely recognition of right-of-use assets and lease liabilities.
MANAGEMENT COMMENT	

Matters for those charged with governance

FRAUD	Whilst fraud is not the primary consideration when conducting an external audit, we have not identified any fraud as a result of our audit. We believe it is important for management to continually consider and assess the control environment of the entity to identify areas where fraud can occur and ensure that those opportunities are removed and or monitored to reduce the risk and impact of fraud.
LEGAL COMPLIANCE	Through our audit procedures we have not become aware of any non-compliance with applicable laws and regulations.
FINANCIAL REPORTING AND ACCOUNTING POLICIES	We believe the accounting policies elected for the entity are reasonable and their application provides sufficient information for use of the decision makers.
GOING CONCERN	As part of our assessment, we considered the appropriateness of the going concern assumption concluded by the entity and management. Our procedures indicate that this assumption is fair and that the going concern convention is appropriate.
COOPERATION WITH MANAGEMENT	The management team has been helpful and cooperative throughout the conduct of this year's audit.

Where you want to be

Address a critical business issue. Gain efficiency. Achieve strategic growth. Propel your organisation's success.

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9 September 2026

David Francis
Partner
Bentleys SA Audit Partnership
Level 5, 63 Pirie Street
Adelaide SA 5000

Dear David,

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

AUDIT FOR THE YEAR ENDED 30 JUNE 2026

This representation letter is provided in connection with your audit of the financial report, of Limestone Local Government Association for the financial year ended 30 June 2026, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with applicable Accounting Standards, and the Local Government Act 1999 and the Local Government (financials Management) regulations 2011 and other mandatory professional reporting requirements.

We acknowledge our responsibility for ensuring that the financial report is in accordance with the Accounting Standards nominated and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Fraud and error

1 We have made available to you:
   a All financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; with the exception of the current company taxation returns, and
   b Minutes of all meetings of management.

2 There:
   a has been no fraud, error or non-compliance with laws and regulations involving management or employees who have a significant role in internal control;
   b has been no fraud, error or non-compliance with laws and regulations that could have a material effect on the financial report; and
   c have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.

3 We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and error. We have established and maintained adequate internal control to

facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

4 We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.

Assets General

5 The assets shown in the entity's books of account at 30 June 2026 belonged to the entity, as the entity has satisfactory title to all assets and they were free from any charge by lien, assignment, encumbrance, or pledged as collateral.

6 We have no plans or intentions that may materially affect the carrying values or classification of assets and liabilities.

7 There are no agreements to repurchase assets previously sold that have not been previously disclosed to you.

8 We have considered the impairment requirements when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount. No indicators of impairment were present at balance date.

Current assets

9 Debtors

Balances owing by trade and other debtors at balance date are valid receivables and do not include charges for goods on consignment, approval or repurchase agreements. All known bad debts have been written off and the provision for doubtful debts in our opinion is adequate.

10 Other assets

a On realisation in the ordinary course of the entity's business the other assets in the balance sheet are expected, in the opinion of the directors, to produce at least the amounts at which they are stated. In particular, adequate provision has, in the opinion of the directors, been made against all amounts owing to the entity which are known or may be expected to be irrecoverable.

11 Insurance

a All assets and insurable risks of the entity are adequately covered by insurance.

Liabilities

12 General

a All material liabilities at the balance sheet date have been taken up in the books of account, including the liability for all purchases to which title has passed prior to the stated date.

13 Taxation

We confirm that currently there are no disputes with any taxation authorities whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.

14 Contingent and other unrecorded possible liabilities or commitments

a There were no contingent or undetermined and unrecorded obligations or commitments of a material amount for which provision has not been made in the financial report or noted thereon. This includes any material liabilities, contingent liabilities or assets arising under derivative financial investments.

Environmental matters

15 There are no violations or possible violation of laws or regulations where effects should be considered for disclosure in the financial report or as a basis for recording an expense.

Related parties including remuneration to directors and key management personnel

16 Details of related party transactions and related amounts receivable or payable, sales, purchases, loans, transfers, leasing arrangements and guarantees (written or oral), have not been recorded or disclosed in the entity's financial report or notes thereto, as it is not required by statute, the Australian Accounting Standards, or to achieve true and fair presentation of the entity's financial report.

Events subsequent to balance date

17 No events have occurred and no facts have been discovered subsequent to the balance date which would make the financial report for the period materially inaccurate or misleading, nor are any matters pending which might have such an effect, which have not already been disclosed in the financial report.

General

18 No shortages or irregularities were reported to us during the year (whether already settled, or still under investigation or otherwise unsettled) which have not been disclosed to you. We understand that testing and sampling procedures are used in your examination, and that these would not necessarily disclose all shortages and irregularities.

19 Details have been furnished to you about all material contracts that may affect the financial report for the year ended 30 June 2026 or that have become effective since that date.

20 The financial records of the entity have been kept so as to enable a financial report to be prepared and audited and other records and registers required have been properly kept and are up-to-date.

21 The entity has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

Legal matters

22 There were no legal matters pending or undertaken during, or at the end of, the reporting period or unasserted claims or assessments that our lawyer has advised us are probably of assertion which could give rise to a liability or which requires disclosure in the financial report.

Going concern

23 We have made an assessment of the entity's ability to continue as a going concern when preparing the financial statements. We are not aware of any material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.

We understand that your examination was conducted in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely,

(NAME)

____

Representative of those Charged with Governance
Position

____

Representative of those Charged with Governance
Position

Dated this   day of MONTH 2026

LCLGA

Limestone Coast
Local Government
Association

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

BUSINESS PLAN 2025/26

"LIMESTONE COAST BETTER TOGETHER"

INTRODUCTION

The Limestone Coast Local Government Association's (LCLGA) Annual Business Plan for the 2025/26 financial year is presented in accordance with clause 24, Schedule 2 of the *Local Government Act 1999* (the Act). As a Section 43 Committee established under the Act, the LCLGA functions as a subsidiary of six member councils, united by a shared commitment to strengthening regional collaboration and delivering efficient, high-quality services to our communities.

With a proud legacy spanning more than 130 years, the LCLGA has long been a cornerstone of local government cooperation and regional progress.

Our membership comprises the following six councils:

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

The formation and ongoing mandate of our association are a testament to the collective vision and strategic unity of our member councils. Together, we strive to address shared challenges, capitalise on common opportunities, and achieve greater efficiencies in delivering vital services and initiatives.

Through this collaborative approach, we maximise resource utilisation, exchange expertise, and deliver innovative, tailored solutions that address the diverse needs of our communities.

In late 2024, following a series of strategic workshops, the LCLGA resolved to transition toward a more advocacy-driven model—one that reinforces our role in championing regional development and amplifying the voice of our member councils.

This Annual Business Plan articulates our strategic priorities, core initiatives, and budgetary framework for the forthcoming year. It acts as our blueprint for action—designed to deliver value, drive impact, and fulfil our long-term objectives. In doing so, we reaffirm our commitment to transparency, accountability, and sustainable regional growth, with the aim of nurturing a vibrant and resilient Limestone Coast.

We proudly uphold the ethos of our 2020–2025 Strategic Plan: *“Collectively Building Stronger Communities”* and look ahead to embracing our future motto: *“Limestone Coast – Better Together.”* Over the next 12 months, our focus is to strengthen the unity of our councils, amplify our collective voice, and enhance the strategic trajectory of the LCLGA.

EXECUTIVE SUMMARY

Effective 1 July 2025, the Limestone Coast Local Government Association (LCLGA) will transition to an advocacy-focused operational model.

Under this new structure, the LCLGA will be led solely by an Executive Officer, who will oversee all organisational functions and drive the Association's advocacy agenda.

The Executive Officer's role will centre on progressing key regional advocacy priorities, which are currently being refined, but are expected to include:

- Roads and Transport Connectivity
- Housing Availability and Affordability
- Health and Aged Care
- Childcare and Education
- Waste Management and Recycling
- Drainage and Water Security
- Workforce Attraction and Retention
- Tourism and the Visitor Economy
- Enabling Infrastructure

Member Councils expect the LCLGA to be a responsive, agile, and dynamic advocacy body—capable of addressing critical regional challenges and emerging opportunities.

The revised model enables the LCLGA to lead major strategic projects that align with its evolving Strategic Plan and Advocacy Agenda. These initiatives will be developed collaboratively with the incoming Executive Officer to ensure alignment with local priorities and state-level opportunities.

As a result of this structural shift, the delivery of some programs will change. Certain initiatives will transition to be managed directly by individual Councils or external entities. For example:

- The Limestone Coast Sporting Academy will transition into a standalone not-for-profit organisation.
- The Connected and Active Communities Program will be auspiced through a member Council.

Aligned with the South Australian Tourism Commission's (SATC) Regional Tourism Review, the LCLGA will fast-track engagement to align the Limestone Coast with the State's broader Regional Tourism Strategy. This includes exploring optimal cross-regional partnerships and developing the Limestone Coast Destination Management Plan, enhancing the region's ability to attract and accommodate visitors.

These strategic changes are designed to ensure the long-term sustainability of the organisation while reinforcing its capacity to represent and advocate for the Limestone Coast effectively.

The LCLGA remains steadfast in its mission to support a thriving region—by championing shared priorities, attracting targeted investment, and driving forward strategic initiatives that benefit all communities across the Limestone Coast.

KEY PRIORITIES FOR THE COMING YEAR

1. **Develop an Advocacy Agenda**

   Through workshops with the LCLGA Board and meetings with external agencies develop Advocacy priorities for 25/26 and beyond.

2. **Regional Growth Strategy**

   Implement the actions from the Regional Growth Strategy.

3. **Review of the South Australian Tourism Commission Regional Review and Limestone Coast Destination Development Management Plan**

   The Board will undertake continued investigation of the SA Tourism Commission Regional Review to better understand, and ensure benefits are received for the Limestone Coast and its destination development.

   The Board will also as the Regional Tourism Organisation be involved with the development of Destination Management Plans

4. **Continue to work regionally on priority road infrastructure with Department Infrastructure and Transport (DIT)**

   Partnering with DIT to provide advice on road infrastructure requirements in the Limestone Coast region.

   The Strategic Local Roads Program (SLRP) continues to be an essential source of funding for Limestone Coast Regionally Significant roads which support economic, tourism and community activities. Regionally identified roads for this grant program is essential to successful applications.

Finance Overview

The 2025–26 Annual Business Plan marks a significant departure from previous years, primarily due to the transition to an Advocacy-focused operating model. This shift has resulted in a substantial reduction in both income and expenditure.

The Budget for 2025-26 has a balanced operating budget. Cash reserves are predicted to be at $281,466 at the end of the 2025/26 Financial Year.

Under the new Advocacy model, total expenditure is forecast at $364,601, including SATC funding of $82,261 for the Tourism part time position—a notable decrease from the $1.45 million allocated in the 2024–25 Business Plan. This reduction reflects the cessation of project-based operations and a streamlined structure featuring only an Executive Officer and part time Regional Tourism Manager.

Correspondingly, income from constituent Councils has decreased, reflecting the termination or transfer of several projects to host councils. Additionally, the withdrawal of Wattle Range Council has reduced LCLGA's membership to six (6) constituent Councils.

The base subscription fee for 2025–26 is calculated by dividing total expenditure among Councils using a formula based on population and rate revenue. While the withdrawal of Wattle Range Council has led to an increase in the base subscription rate for remaining members, the overall financial contributions required from each Council have significantly declined due to the cessation of project-related fees

Member Contributions	**Total Contributions 24-25**	**Subscriptions 25-26**	**Diff**
City of Mount Gambier	$252,678	$95,017	$157,661
District Council of Grant	$112,556	$46,420	$66,136
Wattle Range Council	$191,873	$0	$191,873
Naracoorte Lucindale Council	$129,504	$52,167	$77,337
District Council of Robe	$60,866	$20,455	$40,411
Tatiara District Council	$109,867	$45,019	$64,848
Kingston District Council	$58,545	$23,262	$35,283
Total	**$915,889**	**$282,340**	**$633,549**

While there are considerable savings from an LCLGA payment standpoint, constituent Councils may opt to engage in project partnerships with other organisations. This funding approach provides Councils with the flexibility to allocate their budgets independently, without being constrained by the LCLGA model.

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

STATEMENT OF COMPREHENSIVE INCOME

2024/2025 BUDGET REVIEW 3		2025/2026 DRAFT BUDGET
$	**INCOME**	$
915,889	Local Government Council Contributions	282,340
40,000	Other Contributions	82,261
4,500	Other Income	-
419,072	Project Income	-
35,000	Interest	-
1,414,461	TOTAL REVENUES	364,601
	EXPENSES	
608,962	Wages and Salaries	255,846
92,079	Operating Expenses	78,755
683,391	Project Expenditure	30,000
1,384,432	Total Expenses	364,601
30,030	**OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS**	-
-	Net gain (loss) on disposal or revaluation of assets	-
-	Amounts specifically for new or upgraded assets	-
-	Physical resources received free of charge	-
30,030	**TOTAL COMPREHENSIVE INCOME**	**-**

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

CASH FLOW STATEMENT

2024/2025 BUDGET REVIEW 3 $ Inflows (Outflows)		2025/2026 DRAFT BUDGET $ Inflows (Outflows)
	CASHFLOWS FROM OPERATING ACTIVITIES	
	RECEIPTS	
1,153,062	Operating Receipts	364,601
35,000	Investment Receipts	-
	PAYMENTS	
(1,471,984)	Operating payments to suppliers & employees	(435,525)
-	Finance Payments	-
(283,921)	**Net Cash provided by (or used in) Operating Activities**	(70,924)
	CASH FLOWS FROM INVESTING ACTIVITIES	
-	**Net Cash provided by (or used in) Investing Activities**	-
	CASH FLOWS FROM FINANCING ACTIVITIES	
-	**NET CASH USED IN FINANCING ACTIVITIES**	-
(283,921)	**NET INCREASE (DECREASE) IN CASH HELD**	(70,924)
636,311	**CASH AT BEGINNING OF YEAR**	352,390
352,390	**CASH AT END OF YEAR**	281,466

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

BALANCE SHEET

2024/2025 BUDGET REVIEW 3		2025/2026 DRAFT BUDGET
	ASSETS	
$	**CURRENT ASSETS**	**$**
352,390	Cash and cash equivalents	281,466
-	Trade & other receivables	-
352,390		281,466
352,390	**TOTAL ASSETS**	281,466
	LIABILITIES	
	CURRENT LIABILITIES	
70,923	Trade & Other Payables	-
-	Other Liabilities	-
-	Short-term Provisions	-
70,923	**TOTAL CURRENT LIABILITIES**	-
	NON-CURRENT LIABILITIES	
-	Long-term Provisions	-
-	**TOTAL NON-CURRENT LIABILITIES**	-
70,923	**TOTAL LIABILITIES**	-
281,467	**NET ASSETS**	281,466
	EQUITY	
281,467	Accumulated Surplus	281,466
-	Asset Revaluation	-
-	Other Reserves	-
281,467	**TOTAL EQUITY**	281,466

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

STATEMENT OF CHANGES IN EQUITY

2024/2025 BUDGET REVIEW 3		2025/2026 DRAFT BUDGET
$		$
	ACCUMULATED SURPLUS	
251,437	Balance at end of previous reporting period	281,466
30,030	Net Result for Year	0
0	Transfer From Reserves	0
0	Transfer To Reserves	0
281,467	**TOTAL EQUITY AT END OF REPORTING PERIOD**	**281,466**

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

UNIFORM PRESENTATION OF FINANCES

2024/2025 BUDGET REVIEW 3		2025/2026 DRAFT BUDGET
$		$
1,414,461	Operating Revenues	364,601
(1,384,432)	less Operating Expenses	(364,601)
30,030	**Operating Surplus / (Deficit) before Capital Amounts**	-
	Less Net Outlays in Existing Assets	
-	Capital Expenditure on renewal and replacement of Existing Assets	-
-	less Depreciation, Amortisation and Impairment	-
-	less Proceeds from Sale of Replaced Assets	-
-		-
	Less Net Outlays on New and Upgraded Assets	
-	Capital Expenditure on New and Upgraded Assets	-
-	less Amounts received specifically for New and Upgraded Assets	-
-	less Proceeds from Sale of Surplus Assets	-
-		-
30,030	**Net Lending / (Borrowing) for Financial Year**	-

LIMESTONE COAST LOCAL GOVERNMENT ASSOC
Level 1
9 Bay Road
Mount Gambier SA 5290

Profit & Loss Consolidated

July 2025 To 30 June 26

BUDGET REVIEW 2 24/25		DRAFT BUDGET 25/26	NOTES
	INCOME		
$252,678.00	City of Mount Gambier	$95,016.84	
$112,556.00	District Council of Grant	$46,419.90	
$191,873.00	Wattle Range Council	$0.00	
$129,504.00	Naracoorte Lucindale Council	$52,167.14	
$60,866.00	District Council of Robe	$20,455.23	
$109,867.00	District Council of Tatiara	$45,019.39	
$58,545.00	District Council of Kingston	$23,261.51	
$66,000.00	SA Tourism Commission	$82,261.00	
$40,000.00	LGA SA	$0.00	
$28,000.00	Interest	$0.00	
$100,000.00	Grants (Liabilities)	$0.00	
$0.00	Rental Income	$0.00	
$100.00	Sundry Income	$0.00	
$33,600.00	Participant Contribution	$0.00	
$62,000.00	SA Coastal Councils Alliance	$0.00	
$0.00	Power of Her	$0.00	
$137,500.00	Grants	$0.00	
$1,383,089.00	**Total INCOME**	**$364,601.00**	
	EXPENSES		
$6,000.00	Advertising & Marketing	$0.00	
$30,500.00	Audit & Accountants Fees	$15,000.00	Audit Fees $6,500, Financial Support $8,500
$540.00	Bank Fees	$250.00	
$19,200.00	Computing & IT	$3,000.00	Website Maintenance $1,000, GTE 1,500, Adobe $500
$7,000.00	Consultancy	$32,000.00	Projects (Roads etc), General Consultancy $2K
$21,700.00	Occupancy	$0.00	
$12,000.00	Governance	$5,000.00	
$21,000.00	Insurances	$5,000.00	LG Asset Mutal & LG Mutual Liability
$6,000.00	Meeting Expenses	$2,000.00	
$6,000.00	Miscellaneous Expenses	$0.00	
$4,800.00	Printing/Stationery	$1,000.00	
$1,000.00	Subscriptions	$1,700.00	MYOB Subscription
$7,500.00	Telephones	$2,000.00	
$8,000.00	Training	$1,000.00	
$8,000.00	Travel/Accommodation/Meals	$3,000.00	
$22,100.00	Vehicles - Fuel	$5,000.00	
$53,980.00	Vehicles - Leasing	$22,000.00	
$1,500.00	Vehicles - Repairs/Maintenance	$500.00	
$84,529.00	Heritage Services	$0.00	
$106,009.00	Regional Development Australia LC	$0.00	
$562,386.00	Wages	$215,400.00	
$64,674.00	Wages - Superannuation	$25,200.00	
$5,895.00	Wages - Workcover	$9,996.00	
$10,000.00	Wages - FBT	$5,000.00	
$15,448.00	Wage - Accruals	$5,250.00	
$78,844.00	SACCA	$0.00	
$64,816.00	1. Marketing	$0.00	
$5,000.00	2. Visitor Servicing	$0.00	
$750.00	3. Events	$0.00	
$1,000.00	4 & 5. Experience Development / Acces	$0.00	
$26,199.00	6. Governance & Collaboration	$5,305.00	
$650.00	7. Industry Capability	$0.00	
$1,999.00	8. Promote Value of Tourism	$0.00	
$84,000.00	LCRSA	$0.00	
$22,182.00	CAC	$0.00	
$0.00	1. Children at Risk Project	$0.00	
$4,980.00	2. Tatiara Soccer Project	$0.00	
$5,000.00	3. Tatiara Youth Leadership Project	$0.00	
$5,000.00	4. Facility Analysis Project	$0.00	
$2,000.00	6. Training Workshops Project	$0.00	
$38,000.00	Roads Program	$0.00	
$25,000.00	Regional Growth Strategy	$0.00	
$0.00	Power of Her	$0.00	
$1,451,181.00	**Total EXPENSES**	**$364,601.00**	
($68,092.00)	**Operating Profit**	**$0.00**	

LIMESTONE COAST LOCAL GOVERNMENT ASSOC
Level 1
9 Bay Road
Mount Gambier SA 5290

Profit & Loss Consolidated

July 2025 To 30 June 2026

ADOPTED BUDGET 25/26		ACTUAL YTD	BUDGET REVIEW 1	BUDGET REVIEW 2	BUDGET REVIEW 3	BUDGET REVIEW 4	$ DIFFERENCE	NOTES
	INCOME							
$95,016.84	City of Mount Gambier	$95,017.00	$95,016.84	$95,016.84	$95,016.84	$95,016.84	$0.16	
$46,419.90	District Council of Grant	$46,420.00	$46,419.90	$46,419.90	$46,419.90	$46,419.90	$0.10	
$0.00	Wattle Range Council	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
$52,167.14	Naracoorte Lucindale Council	$52,167.00	$52,167.14	$52,167.14	$52,167.14	$52,167.14	($0.14)	
$20,455.23	District Council of Robe	$20,455.00	$20,455.23	$20,455.23	$20,455.23	$20,455.23	($0.23)	
$45,019.39	District Council of Tatiara	$45,019.00	$45,019.39	$45,019.39	$45,019.39	$45,019.39	($0.39)	
$23,261.51	District Council of Kingston	$23,262.00	$23,261.51	$23,261.51	$23,261.51	$23,261.51	$0.49	
$82,261.00	SA Tourism Commission	$82,261.00	$82,261.00	$82,261.00	$82,261.00	$82,261.00	$0.00	
$0.00	LGA SA	$27,055.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	($12,945.00)	Variance as a result of Trails Strategy not yet being complete funds will be carried forward to 26/27 to offset future expenditure
$0.00	Interest	$17,455.78	$7,600.00	$14,000.00	$15,250.00	$17,000.00	$455.78	Greater interest than anticipated.
$0.00	Sundry Income	$20,374.67	$3,150.00	$3,150.00	$3,150.00	$3,150.00	$17,224.67	Represents $17,225 received from DC Grant for reimbursement of Lease costs for CAC which s still in LCLGA name.
$0.00	Participant Contribution	($2,281.81)	$0.00	$0.00	($36.36)	($2,166.36)	($115.45)	W/Off unpaid sports academy debts to clear accounts now transferred.
$364,601.00	**Total INCOME**	**$427,204.64**	**$415,351.00**	**$421,751.00**	**$422,964.64**	**$422,584.64**	**$4,620.00**	
	EXPENSES							
$15,000.00	Audit & Accountants Fees	$15,921.07	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$921.07	
$250.00	Bank Fees	$199.52	$250.00	$250.00	$250.00	$250.00	($50.48)	
$3,000.00	Computing & IT	$10,666.54	$8,800.00	$11,000.00	$11,000.00	$11,000.00	($333.46)	
$32,000.00	Consultancy	$50,642.48	$94,000.00	$94,000.00	$94,000.00	$92,000.00	($41,357.52)	Trails Strategy not yet complete funding will be carried forward to 26/27 and so will remaining expenditure and will be reported in BR1
$0.00	Occupancy	$2,837.03	$2,600.67	$2,600.67	$2,600.67	$2,600.67	$236.36	
$5,000.00	Governance	$8,622.33	$10,800.00	$10,800.00	$10,800.00	$10,800.00	($2,177.67)	
$5,000.00	Insurances	$16,871.08	$16,871.11	$16,871.11	$16,871.11	$16,871.11	($0.03)	
$2,000.00	Meeting Expenses	$2,444.90	$2,000.00	$1,500.00	$2,583.54	$2,583.54	($138.64)	
$0.00	Miscellaneous Expenses	$6.27	$500.00	$50.00	$50.00	$50.00	($43.73)	
$0.00	Postage	$340.98	$150.00	$150.00	$150.00	$340.98	$0.00	
$1,000.00	Printing/Stationery	$1,986.18	$1,000.00	$750.00	$750.00	$1,748.16	$238.02	
$1,700.00	Subscriptions	$2,256.33	$1,700.00	$2,200.00	$2,200.00	$2,200.00	$56.33	
$2,000.00	Telephones	$2,084.50	$2,000.00	$1,850.00	$1,850.00	$1,850.00	$234.50	
$1,000.00	Training	$309.96	$1,000.00	$1,000.00	$750.00	$750.00	($440.04)	
$3,000.00	Travel/Accommodation/Meals	$1,486.39	$3,000.00	$1,000.00	$1,500.00	$1,500.00	($13.61)	
$5,000.00	Vehicles - Fuel	$3,014.60	$5,000.00	$2,156.46	$2,156.46	$3,000.00	$14.60	Increase in fuel costs.
$22,000.00	Vehicles - Leasing	$3,097.58	$22,000.00	$24,843.54	$24,843.54	$24,843.54	($21,745.96)	Leases now reported as Right of Use Assets and fincing leases and reported on the balance sheet. Originally budgeted as an operating lease.
$500.00	Vehicles - Repairs/Maintenance	$284.50	$500.00	$500.00	$500.00	$0.00	$284.50	
$215,400.00	Wages	$246,983.57	$234,929.27	$242,000.00	$242,000.00	$242,000.00	$4,983.57	K Napper worked additional Flexi compared to budget and as a reuslt wages greater than budgeted. This was covered by the Tourism grant.
$25,200.00	Wages - Superannuation	$29,829.90	$27,543.51	$30,000.00	$30,000.00	$30,000.00	($170.10)	
$9,996.00	Wages - Workcover	$689.54	$1,500.00	$1,500.00	$689.54	$689.54	$0.00	
$5,000.00	Wages - FBT	$4,254.28	$5,000.00	$5,000.00	$5,000.00	$5,000.00	($745.72)	
$5,250.00	Wage - Accruals	$14,450.87	$5,250.00	$5,250.00	$5,250.00	$5,250.00	$9,200.87	
$0.00	3. Events	$1,477.27	$0.00	$0.00	$0.00	$0.00	$1,477.27	
$0.00	4 & 5. Experience Development / Acce:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Savings in Tourism covered additional wages expenses.
$5,305.00	6. Governance & Collaboration	$3,279.87	$5,305.00	$5,305.00	$5,305.00	$5,305.00	($2,025.13)	
$0.00	8. Promote Value of Tourism	$745.31	$6,000.00	$6,000.00	$6,000.00	$6,000.00	($5,254.69)	
$0.00	LCRSA	$46,625.84	$46,100.39	$46,100.39	$46,625.84	$46,625.84	$0.00	
$0.00	Relocation Costs / Restructure	$17,435.40	$20,000.00	$17,500.00	$17,435.40	$17,435.40	$0.00	
$0.00	Lease Interest expense	$1,716.84	$0.00	$0.00	$0.00	$0.00	$1,716.84	Leases now reported as Right of Use Assets and fincing leases and reported on the balance sheet. Originally budgeted as an operating lease.
$0.00	Depreciation Expense	$36,495.07	$0.00	$0.00	$0.00	$0.00	$36,495.07	Leases now reported as Right of Use Assets and fincing leases and reported on the balance sheet. Originally budgeted as an operating lease.
$364,601.00	**Total EXPENSES**	**$527,056.00**	**$538,799.95**	**$545,177.17**	**$546,161.10**	**$545,693.78**	**($18,637.78)**	
$0.00	**Operating Profit**	**($99,851.36)**	**($123,448.95)**	**($123,426.17)**	**($123,196.46)**	**($123,109.14)**	**$23,257.78**	

$48,907.65

Wages		$132,488.96	$16,599.29	$0.00	$0.00	$0.00
	5/01/2026	$8,276.92	$996.23			
	19/01/2026	$8,276.92	$996.23			
	2/02/2026	$8,276.92	$996.23			
	16/02/2026	$8,276.92	$996.23			
	2/03/2026	$8,276.92	$996.23			
	16/03/2026	$8,276.92	$996.23			
	30/03/2026	$8,276.92	$996.23			
	13/04/2026	$8,276.92	$996.23			
	27/04/2026	$8,276.92	$996.23			
	11/05/2026	$8,276.92	$996.23			
	25/05/2026	$8,276.92	$996.23			
	8/06/2026	$8,276.92	$996.23			
	22/06/2026	$8,276.92	$996.23	$4,138.46	$498.12	$2,069.23
		$240,088.92	$29,550.28	$4,138.46	$498.12	$2,069.23

Attachment 4.1.5

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

STATEMENT OF COMPREHENSIVE INCOME

2025/2026 ADOPTED BUDGET		2025/2026 ACTUAL AUDITED	2025/2026 BUDGET REVIEW 4	2025/2026 Variance Budget v Actual	
$	**INCOME**	$	$	$	
282,340	Local Government Council Contributions	282,340	282,340	-	
82,261	Other Contributions	109,316	122,261	(12,945)	All Conditions were not me with LGA Grant and as a reuslt funding will be carried forward to be spent in 26/27 with the final payments of the Trails Strategy
-	Other Income	20,375	3,150	17,225	Due to a change in accounting treatment of Leases the contribution received from DC Grant to cover the CAC vehicle lease has been treated as income.
-	Interest	17,456	17,000	456	Funds invested slightly higher than anticipated.
364,601	TOTAL REVENUES	429,486	424,751	4,735	
	EXPENSES				
255,846	Wages and Salaries	296,208	282,940	13,269	Increase in Wages Costs due to extra hours accumulated in Flexi and less leave taken. $5.3K wages offset with $5.3K reduction in project expenditure
78,755	Operating Expenses	140,194	204,823	(64,629)	Trails Strategy not yet complete (This will be included in BR1 in 26/27) Change in Accounting treatment of the Vehicle leases as a result vehicle lease fee decreased by $21,745, other consultancy budget savings $30K
30,000	Project Expenditure	54,724	60,097	(5,373)	Tourism money diverted to wages to cover additional hours worked.
-	Finance Charges	1,717	-	1,717	Leases now reported as Right of Use Assets and finncing leases and reported on the balance sheet. Originally budgeted as an operating lease.
-	Depreciation Expense	36,495	-	36,495	Leases now reported as Right of Use Assets and finncing leases and reported on the balance sheet. Originally budgeted as an operating lease.
364,601	Total Expenses	529,338	547,860	(18,522)	
-	**OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS**	(99,851)	(123,109)	23,257	
-	Net gain (loss) on disposal or revaluation of assets	-	-	-	
-	Amounts specifically for new or upgraded assets	-	-	-	
-	Physical resources received free of charge	-	-	-	
-	**TOTAL COMPREHENSIVE INCOME**	**(99,851)**	**(123,109)**	**23,257**	

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

CASH FLOW STATEMENT

2025/2026 ADOPTED BUDGET		2025/2026 ACTUAL AUDITED	2025/2026 BUDGET REVIEW 4	2025/2026 Variance Budget v Actual	
$ Inflows (Outflows)		$ Inflows (Outflows)	$ Inflows (Outflows)	$ Inflows (Outflows)	
	CASHFLOWS FROM OPERATING ACTIVITIES				
	RECEIPTS				
364,601	Operating Receipts	404,793	412,763	(7,970)	Additional funds received from DC Grant due to change of Accounting Treatment of Leases
-	Investment Receipts	17,456	17,000	456	
	PAYMENTS			-	
(435,525)	Operating payments to suppliers & employees	(687,028)	(792,512)	105,484	Trails Strategy not yet complete, change of Accounting Treatment of Leases resulting in it no longer being a payment to supplier
-	Finance Payments	(1,717)	-	(1,717)	Change of Accounting Treatment of Leases
(70,924)	**Net Cash provided by (or used in) Operating Activities**	(266,495)	(362,749)	96,254	
	CASH FLOWS FROM FINANCING ACTIVITIES				
	RECEIPTS				
-	Repayment of finance lease liabilities	(37,254)	-	(37,254)	Change of Accounting Treatment of Leases
-	**NET CASH USED IN FINANCING ACTIVITIES**	(37,254)	-	(37,254)	
(70,924)	**NET INCREASE (DECREASE) IN CASH HELD**	(303,749)	(362,749)	59,000	
352,390	**CASH AT BEGINNING OF YEAR**	594,504	594,504	-	
281,466	**CASH AT END OF YEAR**	290,754	231,755	58,999	Greater funds @ 30/6/2026

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

BALANCE SHEET

2025/2026	2025/2026	2025/2026	2025/2026

ADOPTED BUDGET		ACTUAL AUDITED	BUDGET REVIEW 4	Variance Budget v Actual	
	ASSETS	$	$	$	
$	**CURRENT ASSETS**				
281,466	Cash and cash equivalents	290,754	231,755	58,999	
-	Trade & other receivables	6,136	-	6,136	Accrued interest and FBT instalment paid for 26/27
281,466	**TOTAL CURRENT ASSETS**	296,890	231,755	65,135	
	NON-CURRENT ASSETS				
-	Right of Use Assets	22,312	-	22,312	Change in Accounting Treatment 2 vehicle leases now treated as Right of Use assets instead of the lease payment being expensed.
-	**TOTAL NON-CURRENT ASSETS**	22,312	-	22,312	
281,466	**TOTAL ASSETS**	319,202	231,755	87,447	
	LIABILITIES				
	CURRENT LIABILITIES				
-	Trade & Other Payables	32,861	-	32,861	Accounts not yet paid at 30/6/2026
-	Provisions	8,725	-	8,725	Accrued Annual Leave provisions for EO
-	Lease Liabilities	21,760	-	21,760	Change in Accounting Treatment 2 vehicle leases now treated as Right of Use assets instead of the lease payment being expensed.
-	**TOTAL CURRENT LIABILITIES**	63,346	-	63,346	
	NON-CURRENT LIABILITIES				
-	Provisions	1,048	-	1,048	Accrued LSL Leave provisions for EO
-	Lease Liabilities	1,733	-	1,733	Change in Accounting Treatment 2 vehicle leases now treated as Right of Use assets instead of the lease payment being expensed.
-	**TOTAL NON-CURRENT LIABILITIES**	2,781	-	2,781	
-	**TOTAL LIABILITIES**	66,127	-	66,127	
281,466	**NET ASSETS**	253,074	231,755	21,320	
	EQUITY				
281,466	Accumulated Surplus	253,074	231,755	21,319	
-	Asset Revaluation	-	-	-	
-	Other Reserves	-	-	-	
281,466	**TOTAL EQUITY**	253,074	231,755	21,320	

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

STATEMENT OF CHANGES IN EQUITY

2025/2026 ADOPTED BUDGET		2025/2026 ACTUAL AUDITED	2025/2026 BUDGET REVIEW 4	2025/2026 Variance Budget v Actual	
$		$	$	$	
	ACCUMULATED SURPLUS				
281,466	Balance at end of previous reporting period	352,925	354,864	- 1,939	Audited Actual was restated to take into account new Accouting Treatment for Leases
0	Net Result for Year	-99,851	-123,109	23,257	
0	Transfer From Reserves	0	0	0	
0	Transfer To Reserves	0	0	0	
281,466	**TOTAL EQUITY AT END OF REPORTING PERIOD**	**253,074**	**231,755**	**21,320**	

LIMESTONE COAST LGA
CONSOLIDATED BUDGET 2025/2026

UNIFORM PRESENTATION OF FINANCES

2025/2026 ADOPTED BUDGET		2025/2026 ACTUAL AUDITED	2025/2026 BUDGET REVIEW 4	2025/2026 Variance Budget v Actual	
$		$	$	$	
364,601	Operating Revenues	429,486	422,585	6,901	
(364,601)	less Operating Expenses	(529,338)	(545,694)	16,356	
-	**Operating Surplus / (Deficit) before Capital Amounts**	(99,851)	(123,109)	23,258	
	Less Net Outlays in Existing Assets				
-	Capital Expenditure on renewal and replacement of Existing Assets	-	-	-	
-	less Depreciation, Amortisation and Impairment	36,495	-	36,495	Change in Accounting Treatment of Leases.
-	less Proceeds from Sale of Replaced Assets	-	-	-	
-		36,495	-	36,495	
	Less Net Outlays on New and Upgraded Assets				
-	Capital Expenditure on New and Upgraded Assets	-	-	-	
-	less Amounts received specifically for New and Upgraded Assets	-	-	-	
-	less Proceeds from Sale of Surplus Assets	-	-	-	
-		-	-	-	
-	**Net Lending / (Borrowing) for Financial Year**	(63,356)	(123,109)	59,753	

LIMESTONE COAST LOCAL GOVERNMENT ASSOC
PO Box 1659
MOUNT GAMBIER SA 5290

Receivables Reconciliation [Detail]

As of 30/06/2026

ID No.	Date	Total Due	0 - 30	31 - 60	61 - 90	90+
Paricipant						
*None						
04xxxxx997						
00001526	6/04/2025	$280.00	$0.00	$0.00	$0.00	$280.00
	Total:	$280.00	$0.00	$0.00	$0.00	$280.00
Participant						
*None						
04xxxxx991						
00001522	6/04/2025	$280.00	$0.00	$0.00	$0.00	$280.00
00001540	24/06/2025	$40.00	$0.00	$0.00	$0.00	$40.00
	Total:	$320.00	$0.00	$0.00	$0.00	$320.00
Participant						
*None						
00001547	24/06/2025	$40.00	$0.00	$0.00	$0.00	$40.00
	Total:	$40.00	$0.00	$0.00	$0.00	$40.00
Participant						
*None						
04xxxxx679						
00001501	26/03/2025	$210.00	$0.00	$0.00	$0.00	$210.00
	Total:	$210.00	$0.00	$0.00	$0.00	$210.00
Participant						
*None						
04xxxxx697						
00001512	6/04/2025	$420.00	$0.00	$0.00	$0.00	$420.00
	Total:	$420.00	$0.00	$0.00	$0.00	$420.00
Participant						
*None						
04xxxxx146						
00001516	6/04/2025	$340.00	$0.00	$0.00	$0.00	$340.00
	Total:	$340.00	$0.00	$0.00	$0.00	$340.00
Southern Limestone Coast Council						
*None						
00001570	30/06/2026	$2,776.59	$2,776.59	$0.00	$0.00	$0.00
00001578	30/06/2026	$94.93	$94.93	$0.00	$0.00	$0.00
	Total:	$2,871.52	$2,871.52	$0.00	$0.00	$0.00
Participant						
*None						
04xxxxx9127						
00001513	6/04/2025	$420.00	$0.00	$0.00	$0.00	$420.00
	Total:	$420.00	$0.00	$0.00	$0.00	$420.00
Participant						
*None						
04xxxxx714						
00001527	6/04/2025	$440.00	$0.00	$0.00	$0.00	$440.00
	Total:	$440.00	$0.00	$0.00	$0.00	$440.00
	Grand Total:	$5,341.52	$2,871.52	$0.00	$0.00	$2,470.00
	Ageing Percent:		$0.54	$0.00	$0.00	$0.46
	Receivables Account:	$5,341.52				
	Out of Balance Amount:	$0.00				

File No: A7752633

Government of South Australia

Health
Limestone Coast
Local Health Network

Limestone Coast Local Health Network Inc
Mount Gambier and Districts Health Service
276-300 Wehl Street North
MOUNT GAMBIER SA 5290
PO Box 267
MOUNT GAMBIER SA 5290
Tel 08 8721 1578 Administration Department
Fax 08 8721 1583
ABN 16 739 520 069
www.health.sa.gov.au

Mayor Lynette Martin
President
Limestone Coast Local Government Association
Email: city@mountgambier.sa.gov.au

Dear Mayor Martin,

I write to you to request representation of the Limestone Coast Local Government Association (LCLGA) on the Limestone Coast Local Health Network (LCLHN) Engagement Strategy Oversight Committee (“the Committee”).

The Committee is a formal Committee of the LCLHN Governing Board and is an important means for the LCLHN Governing Board to have oversight of how the LCLHN engages and communicates with key stakeholders, key partners and the community. The Terms of Reference for the Committee have recently been revised and were adopted by the Governing Board at the 25 May 2026 meeting. A copy is attached for your reference.

One of the revisions was the deliberate inclusion of local government as a key stakeholder. As the body which represents most of the local government areas within the Limestone Coast, the Governing Board believes that a representative from your organisation will bring a unique and much valued perspective which will help inform the work of the LCLHN into the future. Your participation to date in discussions on the Strategic Plan, the Clinical Services Plan and your advocacy about the important of health services has been influential on our thinking.

I understand that you and the Executive Officer of the LCLGA, Charlotte Edmunds, met with then Executive Director Corporate Performance and Strategy (interim), Sarah Philpott on 28 April 2026 to discuss your potential involvement, and that you believed it would be a valuable connection for both LCLGA and LCLHN.

The Terms of Reference further includes representation from the LCLHN Health Advisory Council Presiding Member Forum and a Community Interest Group, which we anticipate will be represented by Mount Gambier and Millicent. With this in mind, the LCLGA may wish to consider the value of representation from the upper South East for an initial 12 (twelve) month commitment.

I would appreciate your consideration of this request and ask that you table it at your next meeting and advise of the outcome of your deliberations.

Yours sincerely,

Georgie McKay
Engagement Strategy Oversight Committee Chair
Limestone Coast Local Health Network

24 June 2026

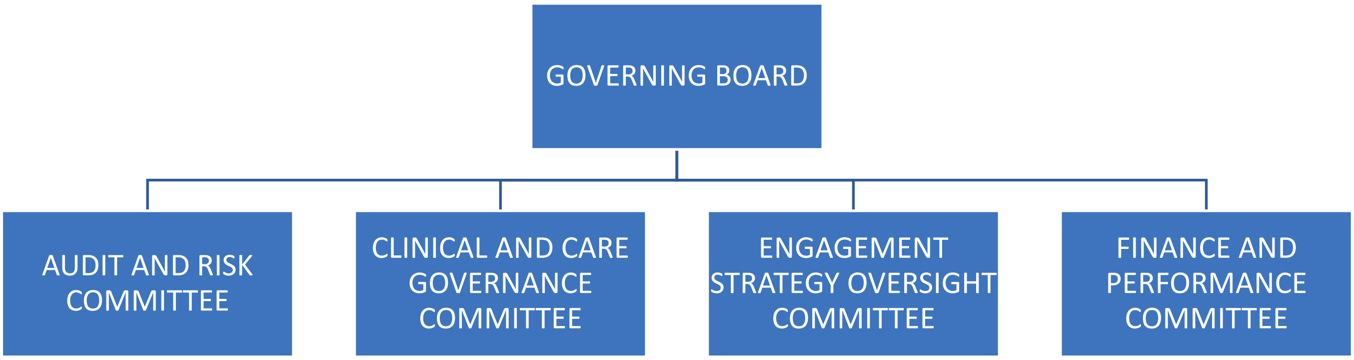
Enc: Engagement Strategy Oversight Committee Terms of Reference

Government of South Australia

Health
Limestone Coast
Local Health Network

Engagement Strategy Oversight Committee of the Limestone Coast Local Health Network

Terms of Reference



Objective
A3361693

Internal Reference
LCLHN-TOR-REG06-Board Engagement Strategy Oversight Committee

Version Number	Effective From	Effective To	Changes (e.g. legislative, work practice etc.)
1.0	29 November 2021	31 January 2022	Original
1.1	1 February 2022	8 May 2023	Minor changes
1.2	9 May 2023	7 April 2024	Review
1.3	8 April 2024	June 2025	Review
1.4	June 2025	June 2026	Update to meeting frequency requirements and administrative changes to bring all Board Committee ToRs in line with each other.
1.5	May 2026	May 2027	Update to scope and functions of the Committee, standing membership following structural changes across the LCLHN and minor style/formatting changes.

1. PURPOSE AND FUNCTIONS

Authority

The Limestone Coast Local Health Network Governing Board has the responsibility for the overall governance of the Limestone Coast Local Health Network (LCLHN).

The Engagement Strategy Oversight Committee (the Committee) is a committee of the Limestone Coast Local Health Network Governing Board.

The Executive Sponsor for the Committee is the Chief Executive Officer (CEO).

This Terms of Reference defines the purpose, scope, functions and authority of the Committee.

The Committee has no executive powers and is directly responsible and accountable to the Governing Board. In carrying out its responsibilities, the Committee must at all times recognise that the primary responsibility for the operational management of LCLHN rests with the CEO.

Purpose

The purpose of the Engagement Strategy Oversight Committee is to maintain accountability for the successful development and ongoing monitoring of the implementation of the LCLHN Clinician & Staff Engagement Strategy and the LCLHN Consumer, Carer & Community Engagement Strategy (the Engagement Strategies), and to make recommendations to the Executive Leadership Team (ELT), through the CEO, and the Limestone Coast Local Health Network Governing Board.

2. GOVERNANCE

Scope and Functions

The Committee will:

- Ensure the mechanisms for enacting the Implementation Plans for each of the LCLHN Engagement Strategies are robust and well understood by the key enablers within the LHN.
- Determine the strategy for engagement with Clinicians, Staff, Consumers, Carers and the Community to set clear expectations in relation to engagement activities and communications to support implementation of the Engagement Strategies.
- Make recommendations in relation to new and innovative ways to engage with Clinicians, Staff, Consumers, Carers and the Community.
- Continue to review best practice approaches and examples of successful engagement, both internally and external to the LCLHN, and adopt approaches that are deemed purposeful and outcome focussed.
- Ensure legislative and accreditation requirements are met for both the LCLHN Engagement Strategies.
- Assess performance of the LCLHN Engagement Strategies and Implementation Plans, monitor barriers to engagement, and develop and test mitigation strategies.
- Consider any other engagement related matters referred to it for advice by the LCLHN Governing Board and other external stakeholders.
- Track and report on actions taken as a result of strategy implementation.

Reporting

The Minutes of this Committee will be forwarded to the LCLHN Governing Board.

The Committee can review and endorse reports and activities of any Tier 2 committees as required (if applicable).

A formal annual report will be provided by the Engagement Strategy Oversight Committee to the LCLHN Governing Board with a copy provided to the LCLHN ELTfor distribution. The annual report will include:

(1) a summary of progress against objectives with strategy implementation
(2) improvements/efficiencies/innovative ideas
(3) highlights/emerging issues

3. MEMBERSHIP

Membership will include:

- LCLHN Governing Board representatives (up to 3, no less than 2, one of whom is Chair)
- Chief Executive Officer
- Executive Director People & Culture or a nominated representative
- Executive Director Aboriginal Health or a nominated representative
- Executive Director Medical Services or nominated representative
- Executive Director Nursing & Midwifery or a nominated representative
- Executive Director Corporate Performance & Strategy or a nominated representative
- Health Advisory Council Presiding Member representative
- Community Interest Group representative
- Limestone Coast Local Government Association representative

Other personnel may attend by invitation at the discretion of the Chair.

The Committee may co-opt other members or attendees as required.

In the absence of the nominated Chair another Board member shall act as Chair.

The Chair of the Board should not be the Chair of the Committee.

4. MEETING ARRANGEMENTS

Frequency and Length of Meeting

- The meetings will be held three times per calendar year, and otherwise as required to meet the needs of the Board or its Terms of Reference.
- Meetings will be set at the beginning of each calendar year and circulated to members.
- Meetings will be around 2 hours in length.

Quorum

- A quorum will be half the members plus one. A Board member must be present.

Agenda Preparation and Minutes Circulation

- Papers for the Committee will be prepared by the Secretariat to the Committee and circulated one week prior to the meeting date.

- Agenda items must be forwarded to the Secretariat to the Committee at least one week prior to circulation of the agenda i.e. two weeks before the next meeting. Agendas will be shared at next meeting of the Governing Board.
- Agenda items, including reports, are to be submitted using the appropriate LCLHN committee templates.
- Late agenda items will only be accepted at the discretion of the Committee Chair.
- Minutes will be distributed to members within two weeks of the meeting date with endorsemed minutes shared at the next meeting of the Governing Board.

Conflict of Interest

- Members are required to declare interests that could constitute a real, potential or apparent conflict of interest with respect to participation on the Committee. The declaration must be made on appointment to the Committee and be updated as necessary.
- In relation to specific agenda items of Committee meetings, real, potential or apparent conflicts of interest are to be advised at the beginning of each Committee meeting.
- A register of conflicts of interest of members will be maintained by the Secretariat.
- Information regarding conflicts of interest can be found on the SA Health extranet: SA Health Policy - Declaration and Management of Interests

5. REVIEW

Evaluation/Key Performance Indicators

The Governing Board, in consultation with the Chair of this Committee, will establish a mechanism to review and report on the performance of the Committee at least annually.

The following measures are a key performance indicator:

- The development and integration of a successful Implementation Plan for both the Clinician and Staff Engagement Strategy and the Consumer, Carer and Community Engagement Strategy.
- A LHN that engages and partners robustly with its Clinicians and Staff, Consumers, Carers and Communities to deliver safe and quality care and services.

The terms of reference will be reviewed annually.

CONFIDENTIALITY POLICY

Matters discussed at this meeting may be of a confidential nature and must be treated as such by members. All data presented will be de-identified.

Breaches of privacy or confidentiality may result in disciplinary action.

Committee endorsement of this policy will imply understanding and acceptance of this confidentiality clause.