

Annual Report 2025-26



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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, Regional Development Australia Limestone Coast 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.

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.

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.



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.

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



Advocacy Agenda

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

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

Limestone Coast Regional Tourism Organisation

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.

Limestone Coast Regional Tourism Organisation

03

2025-26 highlights

STRATEGIC PLANNING

Limestone Coast Destination Management Plan



6

Regional events supported

Successful in the 2025-26 Regional Event Fund round.

680+

Tourism network members

Connected through regular industry Facebook Group updates.

33-47%

E-newsletter open rates

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.

Priority road infrastructure

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

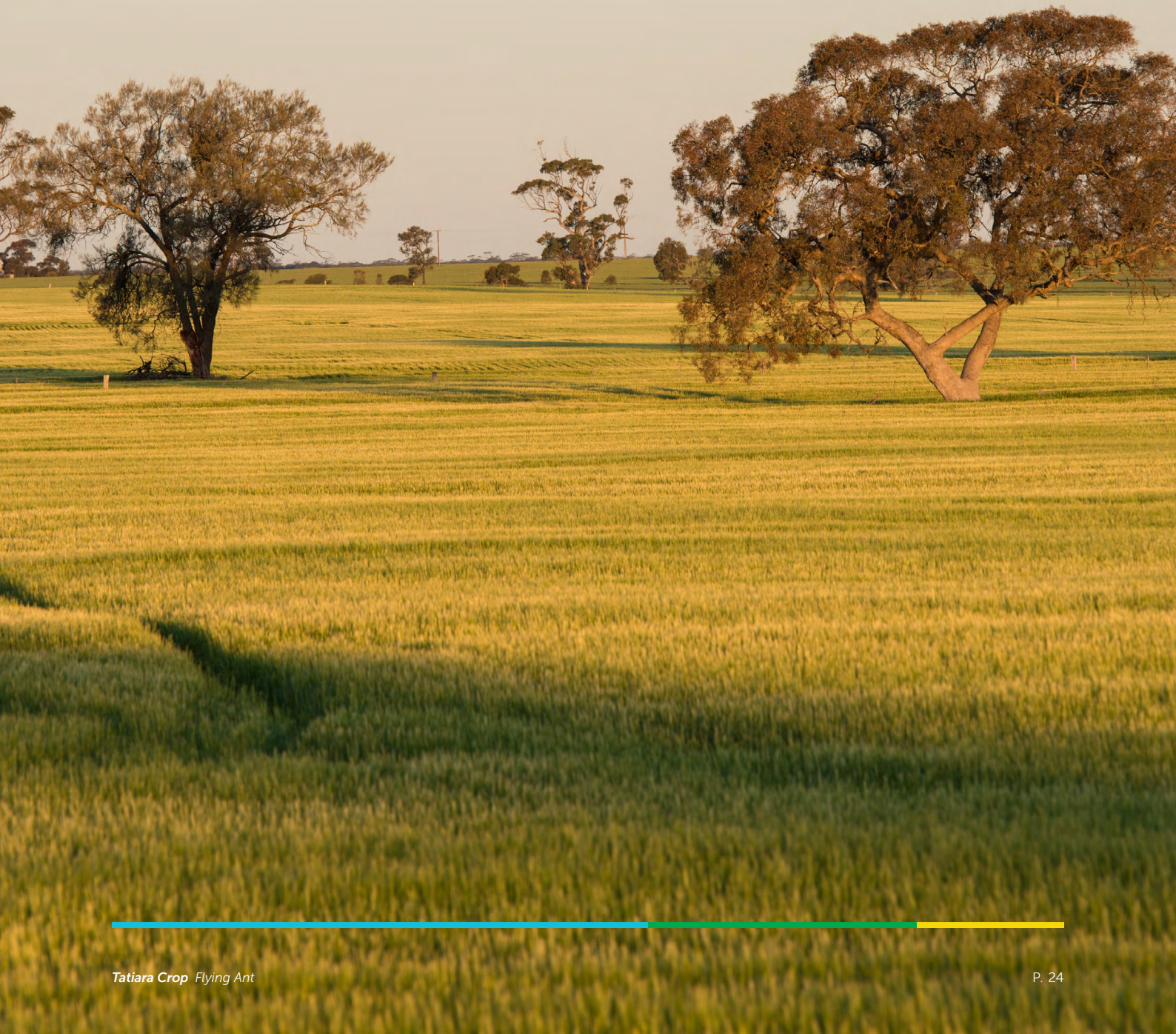


Financial Reports



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.



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.



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Charlotte Edmunds
Executive Officer

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Mayor Lynette Martin
President

Date: 17th day of September 2026

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		<u>296,890</u>	<u>601,682</u>
Non-current Assets			
Right of Use Assets	6	22,312	58,807
Total Non-current Assets		<u>22,312</u>	<u>58,807</u>
Total Assets		<u>319,201</u>	<u>660,489</u>
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		<u>63,346</u>	<u>284,071</u>
Non-current Liabilities			
Provisions	7	1,048	-
Non-Current Lease Liabilities	8	1,733	23,493
Total Non-Current Liabilities		<u>2,781</u>	<u>23,493</u>
Total Liabilities		<u>66,127</u>	<u>307,564</u>
NET ASSETS		<u>253,074</u>	<u>352,925</u>
EQUITY			
Accumulated Surplus		253,074	352,925
TOTAL EQUITY		<u>253,074</u>	<u>352,925</u>

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2026

		Accumulated Surplus	TOTAL EQUITY
2026	Notes	\$	\$
Balance at end of previous reporting period		<u>352,925</u>	<u>352,925</u>
Net Surplus / (Deficit) for Year		<u>(99,851)</u>	<u>(99,851)</u>
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		253,074	253,074
2025			
Balance at end of previous reporting period		251,437	251,437
Adjustment (Correction of prior period errors)	17	(883)	(883)
Restated opening balance		<u>250,554</u>	<u>250,554</u>
Net Surplus / (Deficit) for Year		<u>102,371</u>	<u>102,371</u>
Other Comprehensive Income		<u>-</u>	<u>-</u>
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	<u>(266,495)</u>	<u>(7,974)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of finance lease liabilities		(37,254)	(33,833)
Net Cash provided by (or used in) Financing Activities		<u>(37,254)</u>	<u>(33,833)</u>
Net Increase (Decrease) in cash held		<u>(303,749)</u>	<u>(41,807)</u>
Cash & cash equivalents at beginning of period		594,504	636,311
Cash & cash equivalents at end of period	5	<u>290,754</u>	<u>594,504</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 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
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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		<u>290,754</u>	<u>594,504</u>
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		<u>6,136</u>	<u>7,178</u>
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		<u>22,312</u>	<u>58,807</u>
Opening Balance		58,807	35,885
Additions to Right of Use Assets		-	57,811
Depreciation Charge		(36,495)	(34,889)
Balance at 30 June		<u>22,312</u>	<u>58,807</u>
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		<u>32,861</u>	<u>239,415</u>
Provisions - Current			
Employee Entitlements including On-Costs		8,725	7,403
Total		<u>8,725</u>	<u>7,403</u>
Provisions - Non-Current			
Employee Entitlements including On-Costs		1,048	-
Total		<u>1,048</u>	<u>-</u>

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		<u>1,733</u>	<u>23,493</u>
Total		<u>23,493</u>	<u>60,747</u>

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	<u>622</u>	<u>-</u>
	<u>2,339</u>	<u>4,020</u>

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:

Total cash & equivalent assets	5	<u>290,754</u>	594,504
Balances per Cash Flow Statement		<u>290,754</u>	<u>594,504</u>

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

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	<u>2,371</u>	<u>(63,345)</u>
	(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	<u>-</u>	<u>(252,404)</u>
Net Cash provided by (or used in) operations	<u>(266,495)</u>	<u>(7,974)</u>

(c) Financing Arrangements

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

Corporate Credit Cards	7,718	5,000
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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 Coast 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

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**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF****LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION****Opinion**

We have audited the accompanying financial report of Limestone Coast Local Government Association (the Authority) which comprises statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statement, including a summary of significant accounting policies, and other explanatory information and the certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2026 and the Australian Accounting Standards.

Basis for Opinion

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

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

Other Matter

The financial report of the Authority for the year ended 30 June 2025, was audited by another auditor who expressed an unmodified opinion on that report on 19 August 2025.

Responsibilities of the Management for the Financial Report

The management of the Authority is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and Local Government Act 1999 and the Local Government (financials Management) Regulations 2026 and for such internal control as the management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:
https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Bentleys SA



David Francis

Partner

Dated the 17th day of September 2026

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



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



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Chief Executive Officer
City of Mount Gambier

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Chief Executive Officer
Kingston District Council



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Chief Executive Officer
Naracoorte Lucindale Council



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Chief Executive Officer
District Council of Robe



.....
Chief Executive Officer
Tatiara District Council

Date: 17th day of September 2026

Bentleys SA Audit Partnership

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admin@adel.bentleys.com.au
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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Limestone Coast Local Government Association for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2026* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 25 (5) *Local Government (Financial Management) Regulations 2026*.

Bentleys SA



David Fransis
Partner

Dated at Adelaide this 11th August 2026.

