The Flinders Ranges Council



Annual Report 2024/2025

The Flinders Ranges Council

THE FLINDERS RANGES COUNCIL
BOUNDARY MAP



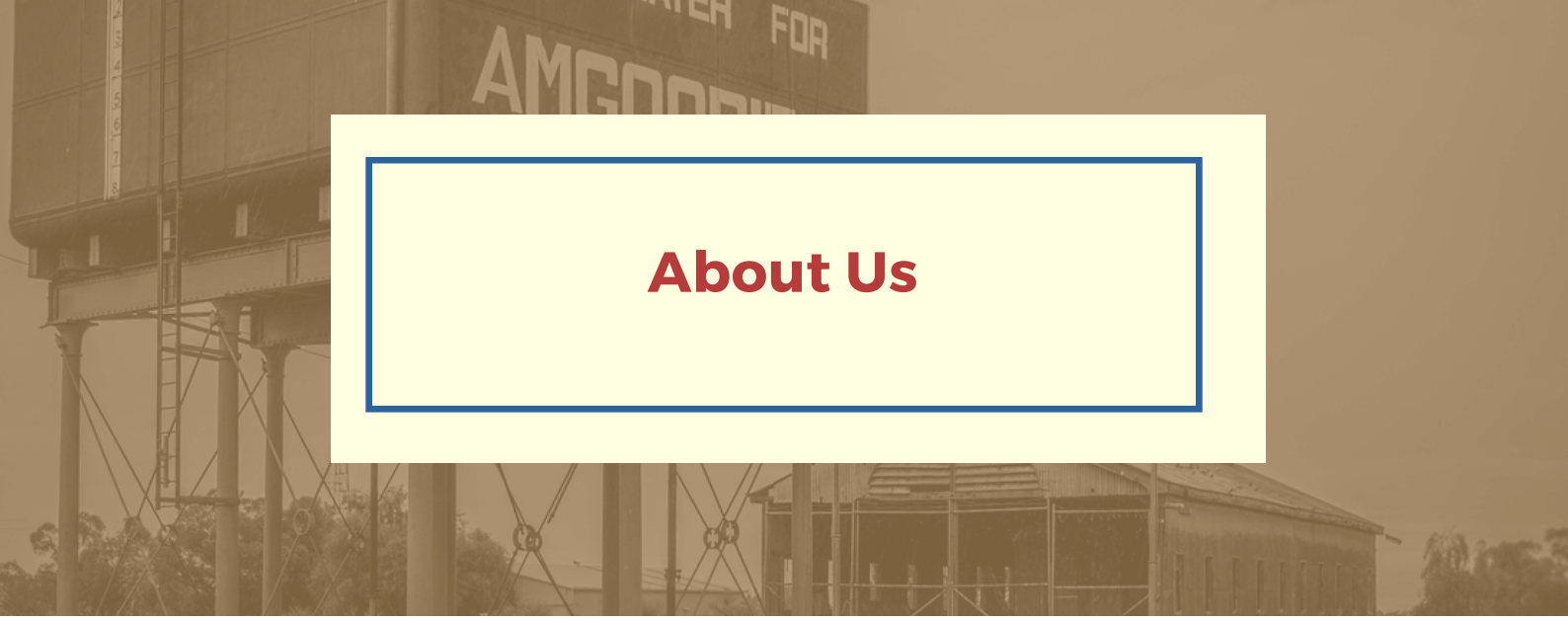
Council Office
1 Seventh Street, Quorn SA 5433 | PO Box 43, Quorn SA 5433
Ph. (08) 8620 0500 | E. council@frc.sa.gov.au | www.frc.sa.gov.au

Visitor Information Centre
Railway Tce, Quorn SA 5433 | PO Box 2, Quorn SA 5433
Ph. (08) 8620 0510 | E. vic@frc.sa.gov.au



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About Us

The Flinders Ranges Council was formed on the 1 January 1997 with the amalgamation of the District Council of Hawker and the District Council of Kanyaka-Quorn.

The Council currently has a Mayor and eight (8) Councillors who are elected for four-year terms. The last elections were in November 2022.

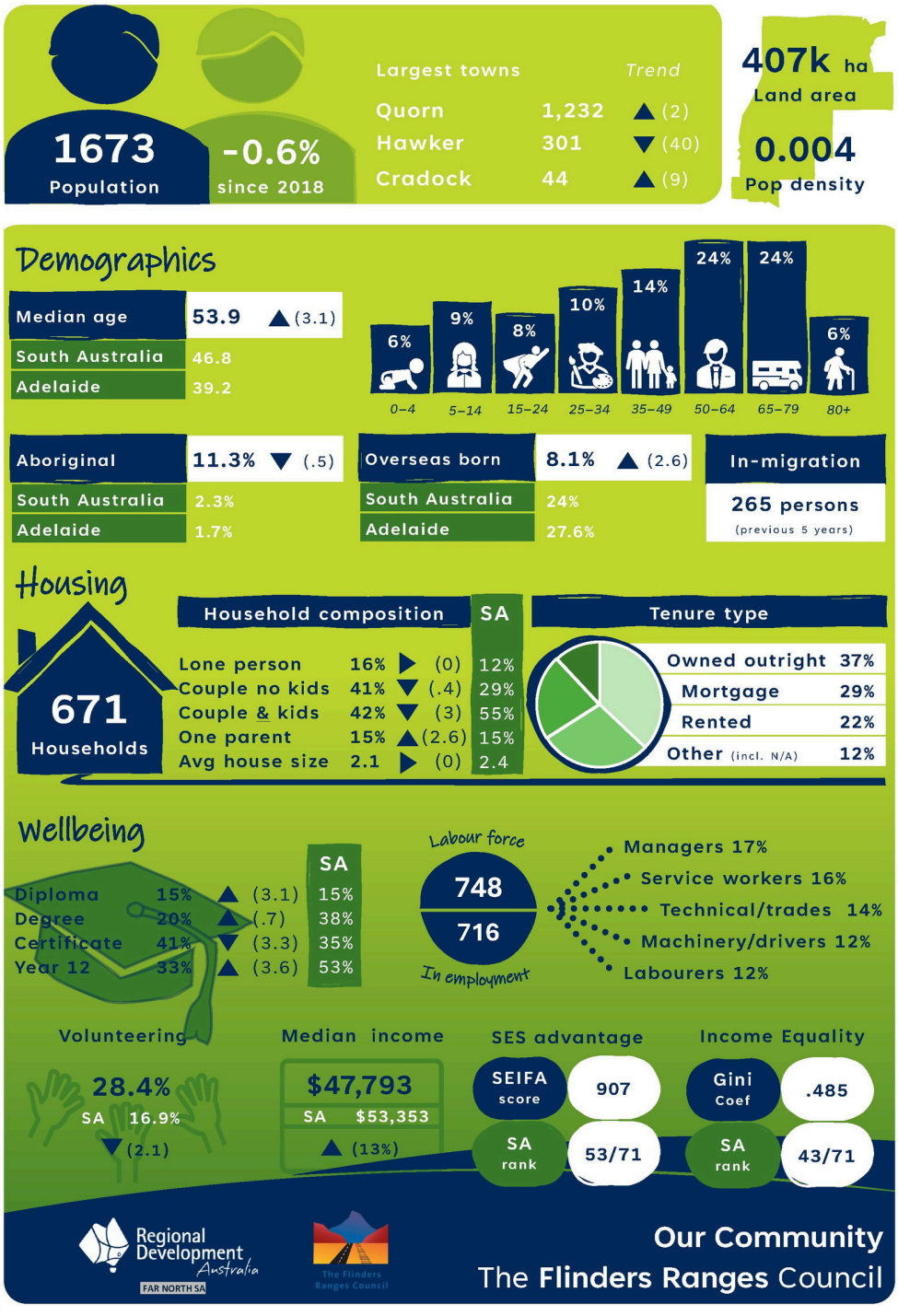
The Flinders Ranges Council is formed under the Local Government Act 1999 (SA) and the Local Government (Elections) Act 1999 (SA) which contain information on how Councils are established, how elections should be run, how and when Councils should meet, how rates are to be charged, how Councils can spend money and what things Councils can do and more.

In addition to these two Acts, Councils are given powers by other State and Federal legislation including the food Act 2001 (SA), the Planning, Development and Infrastructure Act 2016 (SA) and the Dog and Cat Management Act 1995 (SA).Councils also have the power to make their own regulations and by-laws.

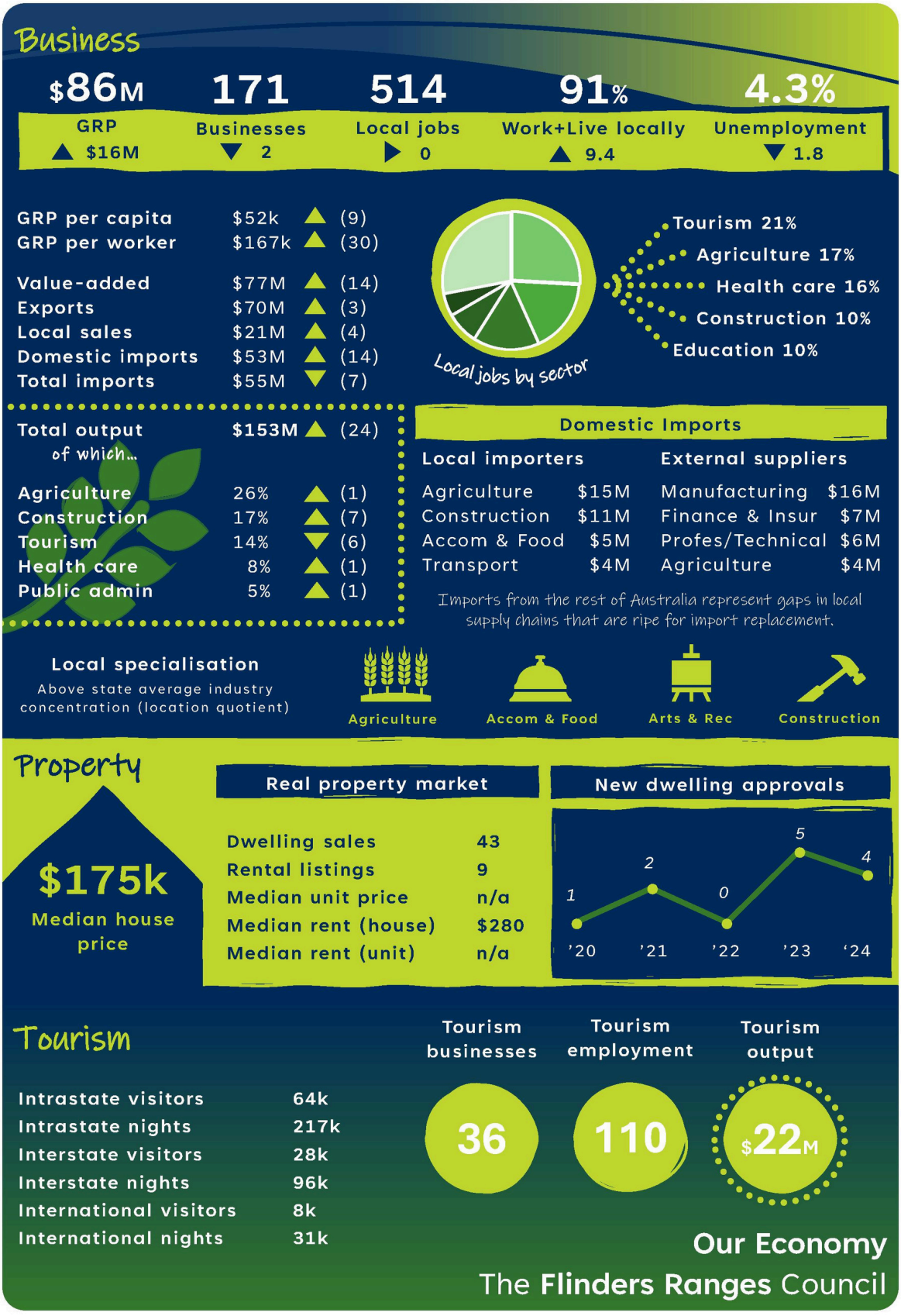
Council activities include waste management, local environmental management, local roads and infrastructure, town planning, parks, social planning, project and event management and many other services.



Council Profile



Council Profile (cont')



Mayor's Message

It is with pleasure that I present the 2024–2025 Annual Report for The Flinders Ranges Council. This past year has once again highlighted the resilience, commitment and community spirit that define our district and its people.

Across the year, our region has hosted an outstanding array of successful community events, each a reflection of the creativity, teamwork and pride that make the Flinders Ranges such a special place to live, work and visit. These events continue to strengthen community connections, support small business and tourism, and celebrate the vibrancy of our district.

I wish to acknowledge the dedication of my fellow Elected Members and our hardworking Council staff. Together, we have remained focused on delivering essential services, advocating for community needs, and planning strategically for the future. I also encourage residents who are passionate about our district's future to consider nominating for a position on Council in the 2026 November elections. Local government thrives on the involvement of people who care deeply about their community and who are willing to contribute their ideas, energy and experience to shape its direction.

While we celebrate our achievements, Council continues to focus on five key challenges that remain central to our advocacy and planning:

- Childcare Access – The lack of childcare services remains a major issue for families and employers. Council continues to work closely with the State Government and the Quorn Area School on a proposal for a childcare facility on the school site.
- Housing for Essential Workers – Council continues to collaborate with Renewal SA to address housing shortages for teachers, health professionals and other key workers vital to community wellbeing.
- Water Quality – Reliable, high-quality water remains a cornerstone issue for our district, and Council remains steadfast in its advocacy for improvement.
- Road Network and Connectivity – The condition of our local and regional roads continues to be a major concern. Council continues to strongly advocate to the Department for Infrastructure and Transport for much-needed upgrades, including the long-awaited bridge over Boolcunda Creek.
- Health and Wellbeing Infrastructure – Planning continues for the proposed Health and Wellbeing Hub and Community Gym in Quorn, alongside our Town Revitalisation initiatives that aim to strengthen the vibrancy and liveability of our townships.






Mayor's Message (cont')

Council also benefits from the expertise and community representation provided by its committees and sub-committees, which play an important role in guiding decisions and ensuring transparent, well-informed governance:

- Works Review Reference Committee has provided valuable advice on major operational projects and the purchase of the new grader, as well as oversight of ongoing maintenance programmes such as Roads to Recovery.
- Audit and Risk Committee continues to guide Council's review of policies, procedures and financial governance to ensure strong accountability and sound decision-making.
- CEO Performance Review Panel provides direction and oversight of leadership performance, ensuring alignment with Council's strategic goals.
- Quorn Health and Wellbeing Hub Reference Committee continues to progress planning for this important community facility.
- Building and Fire Safety Committee ensures best practice, compliance and safety across development and construction within the district.

In addition to formal committees, Council places strong emphasis on active participation in community meetings and regional partnerships. Elected Members and senior staff regularly attend community meetings, including tourism, business, sporting, health, education and other group meetings across Quorn, Hawker, Cradock and surrounding localities. This hands-on engagement ensures Council remains connected to community aspirations and responsive to local priorities.

Council also maintains strong representation within key regional bodies, including the Northern and Yorke Local Government Association (NYLGA) and the Flinders Alliance. These partnerships provide opportunities to collaborate with neighbouring councils on shared challenges such as infrastructure, housing, tourism development and water security. I am honoured to continue serving as Deputy President of the NYLGA, ensuring the voice of the Flinders Ranges is well represented in regional planning and advocacy efforts.

The Deputy Mayor also represents the Council on the Regional Development Australia Far North Board, contributing to strategic discussions and initiatives that support investment, employment and economic growth across northern South Australia. This representation ensures our district continues to play an active role in shaping regional development opportunities that benefit local business, tourism and community prosperity.

In addition, I am proud to represent our district as a Board Member of Care in Motion, an organisation providing essential community transport and support services. This connection continues to deliver tangible benefits to residents, particularly in helping older community members and those with mobility needs access vital services and maintain independence.

Through these partnerships and ongoing engagement, Council continues to strengthen advocacy, enhance cooperation, and ensure that the voices of the Flinders Ranges are heard and respected in decision-making at both regional and state levels.

We also acknowledge the continuing challenge of competing with many other regional councils for limited State and Federal funding to sustain our growth and development. Despite these pressures, the Council remains determined, innovative and proactive in delivering outcomes that reflect the strength and optimism of our communities.

I want to make a special mention of Quorn local Charles Jackson OAM who received the 2025 Senior Australian of the Year. Charles passion has been working with Indigenous Australians for over 50 years. Today, Charles is a knowledge holder for Flinders Ranges Nation and working towards Wilpena Pound becoming a world heritage site.

On behalf of Council, I thank our residents, volunteers, businesses and staff for another year of progress, collaboration and pride. Together, we continue to build a district that reflects the enduring spirit, resilience and shared pride of the Flinders Ranges.

Ken Anderson
Mayor
The Flinders Ranges Council



Our Community

The 2024/2025 financial year saw Council organise and support many events, including new and annual events.

Events are very important for the community members as well as business. They play a vital role in strengthening the local economy, fostering community pride, and enhancing social connections. They attract visitors from nearby and distant locations, boosting spending in local businesses including accommodation, food, retails and more. Once here, many visitors extend their stay, or return visit, further benefiting local businesses. All of this in turn creates temporary and permanent jobs, especially in hospitality, logistics, and entertainment. The increased cash flow stimulates further investments in the local economy. For example: approximately 85% of competitors for the Pichi Richi Marathon are from outside the immediate region. According to the SA Tourism Commission, the average spend per night for the Flinders Ranges and Outback Region is $190. Therefore if 85% of the 280 participants in 2025 stayed for just one (1) night, this event would contribute $45,220 to the local economy. We do find that some competitors stay more than one (1) night, with up to for (4) nights reported in the survey carried out after the 2025 event. This economic injection into a small community and region is huge!.

Events bring people together, fostering a sense of belonging and unity. They provide a platform for cultural exchange, local talent showcase, and social interaction. Residents take pride in their community when hosting successful events, leading to increased engagement and volunteering and they highlight local heritage and traditions and contribute to a vibrant social life by providing entertainment, recreation, and networking opportunities. They create lasting memories and a sense of collective achievement among participants.

By boosting the economy and strengthening social ties, events serve as powerful tools for sustainable community development.

The events held in the 2024/2025 financial year were as follows:

Citizenship Ceremonies :

- 17 September 2024 -Citizenship Day – Juilin Long – Hawker
- 12 November – Ha Yeung Yam (Howard) and Yuen Sin Lam (Sharon) – Hawker

Our Community (cont')

Other Events:

- 5 November 2024 - Ageing Well Forum
- 10 November 2024 - Rural Aid Community Event
- 11 November 2024 - Remembrance Day special silo screening- ANZAC Reflections
- 3 December 2024 - Mayor's Seniors Christmas Luncheon
- 12 January 2025 - The Rumble Roadshow
- 7 February 2025 - Lone Pine Seedling Plantation at Quorn Area School
- 29 March 2025 - Fringe in the Flinders
- 2-3 April 2025 - Oz Outback Odyssey
- 3 August - 7 September 2025 - Hawker Rodeo and Riders Exhibition
- 1 - 6 May 2025 - SA 4WD Touring Club
- 13 May 2025 - Bike SA Outback Odyssey
- 24 May 2025 - A Night Under the Stars
- 29 June 2025 - 43rd Mindfull Aus Pichi Richi Marathon

Annual support is provided for:

- Australia Day
- Quorn Agricultural Show
- Hawkers Family Fun Day
- Cradock Cricket Match
- Quorn Races
- Hawker Races
- Hawker Craft Fair
- Quorn Markets
- Quorn Easter Craft Fair
- ANZAC Day
- Remembrance Day
- Quorn Christmas Pageant
- Quorn Christmas Eve Party
- Hawker Rodeos and Riders Exhibition
- Quandong Festival
- Vacswim and Holiday Swim


HAWKER
QUORN AREA SCHOOL
PICHI RICHI MARATHON
PORT AUGUSTA - QUORN - SOUTH AUSTRALIA
FULL MARATHON MALE WINNER
FULL MARATHON FEMALE WINNER
CHRISTMAS PAGEANT



Our Community Plan

The Community Plan 2023 - 2033 was released in November 2023 and sets the footprint for Council's plans, strategies and projects.

The four (4) pillars of the Plan are:

- We Lead
- We Protect
- We Service
- We Enhance

The key initiatives in the Plan are:

- Economic Development and Housing
- Tourism
- Volunteering
- Health and Wellbeing
- Farming and Pastoralists
- Young People and Families
- Council

Under each of these pillars are measures of success and strategies. How Council has performed in carrying out these strategies are further highlighted in the following pages.

Economic Development and Housing

- Expressions of Interest called for engagement of real estate agent to further the sale of approved land revoked as part of Community Land Management process
- Revocation process includes retainment of land for future community housing purposes

Tourism

- Development of a Strategic Tourism Plan has commenced and will be finalised in late 2025.
- The development of new tourism projects and attractions and seeking of external funding to support these is ongoing.
- Council held many successful events through the year which focus on increasing visitation to the overall region. Some of these include Hawkers Family Fun Day, Rural Aid Community Event, Christmas Pageant and Markets, The Rumble Roadshow, Fringe in the Flinders, Hawker Exhibitions, A Night Under the Stars, Pichi Richi Marathon and many other.



Our Community Plan (cont')

Volunteering

- The Community Grants Program continued in 2024/2025 with two (2) rounds released and awarded to various community groups and programs. These included:
  - Quorn Pistol and Shooting Club - solar program
  - Quorn Health Advisory Committee - Ageing Well Forum
  - Hawker History Group - Rodeo and Riders Display
  - Quorn Men's Shed - Welding Bay Materials
  - Rural Aid - Community Event
  - Hawker Community Development Board - Hawkers Family Fun Day
  - Quorn Agricultural Show Society - Sideshows
  - Quorn CFS - Upgrade of UHF Repeater Tower
  - Quorn Bowling Club - New Air-conditioner in Kitchen
  - Quorn Markets - Television Classified Advertising
  - Hawker Bowling Club - Pavers
  - Mindfull Aus - Healthier Hearts and Lighter Minds at Schools

Council continues to supports its volunteers who assist at the Quorn Courthouse and Visitor Information Centre and those who it works indirectly with including all the community groups and organisations that contribute to the success of events such as the Pichi Richi Marathon. Without these volunteer groups, these events would not be as successful.

Health and Wellbeing

- The Quorn Community Health and Wellbeing Hub Reference Committee continues to meet and assess requirements for a hub, including carrying out community consultation on possible locations.
- Development of the Quorn Community Oval Masterplan is underway with consultation undertaken with community groups.

Farms and Pastoralists

- Council works closely with support services such as Rural Aid and Rural Business Support to ensure pastoralists access to these services.
- A Night Under the Stars event done in partnership with Rural Aid.
- Continued advocacy for drought support through the Northern and Yorke LGA and Flinders Alliance to the State Government.

Young People and Families

- Continued advocacy for childcare facilities in the region including release of the Quorn Childcare Advocacy Report prepared in conjunction with the Quorn Area School Governing Council.
- Provision of family focused and affordable community events.



Summary of Advocacy and Communications

With a strong commitment to involving and empowering the community in key decisions, Council has carried out consultation on the following:

- Potential sale of Buckaringa
- SPARC EOI Additional Membrs
- S222 Pepper Tree Lane and Stewart Road
- Flag Policy
- Quorn Health and Wellbeing Hub Possible Locations

The following has been actively promoted through media releases:

- Railfest Film Tracks
- Community Grants 2024 2025
- Keep the NBN Public
- Keeping the Community Safe - AED Grant
- Pichi Richi Marathon New Finish Line
- Australia Day Awards 2025
- Places of Pride Released - Hawker War Memorial
- ANZAC Day 2025 Reflections on Quorn Silo
- Ready, Set, Go for Pichi Richi Marathon





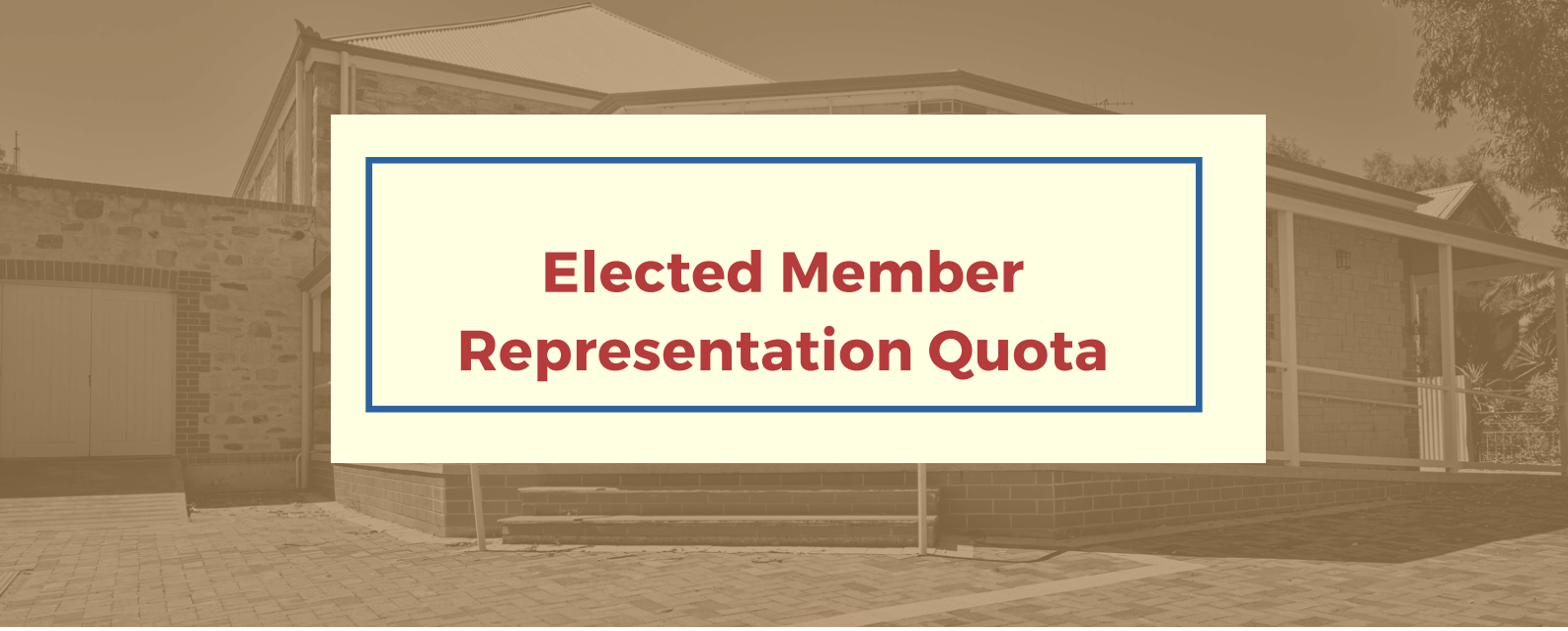

Our Council

The Council consists of a Mayor (elected at large) and eight (8) Elected Members with each representing the whole community. Council elections are controlled by the Electoral Commission of South Australia and conducted by postal ballot. The last periodic election was held in November 2022 with the next one scheduled for November 2026. Council has no vacancies as on 30 June 2024.

Council meets every 3rd Tuesday of the month at 6:30pm at the Quorn Administration Centre in January, February, April, May, July, August, October & November and in Foresters Hall in March, June, September and December.

Meeting times, dates and places may be changed by Council resolution only.





Elected Member Representation Quota

All Councils classified Rural Agricultural Small under Australian Classification of Local Government

Council	Total Electors	Members (incl Mayor)	Wards	Rep. Quota
Cleve	1285	7	1	183
Elliston	774	8	1	96
Flinders Ranges	1201	9	1	133
Franklin Harbour	994	6	1	165
Karoonda-East Murray	749	7	1	107
Kimba	752	7	1	107
Orroroo Carrieton	666	6	1	111
Robe	1406	7	1	200
Streaky Bay	1718	8	2	211
Wudinna	830	7	1	118
Average Excluding FRC	1037	7	1	143

Elected Member Representation (cont')

Neighbouring Councils classified Rural Agricultural Medium under Australian Classification of Local Government

Council	Electors	Members (incl Mayor)	Wards	Rep. Quota
Mount Remarkable	2208	7	2	315
Northern Areas	3649	9	4	405
Peterborough	1293	9	1	143

Neighbouring Councils classified Urban Rural Small under Australian Classification of Local Government

Council	Electors	Members (incl Mayor)	Wards	Rep. Quota
Port Augusta	9968	10	1	996

Local Government General Elections were held in November 2022. The newly elected Council has their first Council Meeting in November 2022.

The current membership of Council is as follows:
Mayor Ken Anderson
Deputy Mayor Patricia (Patsy) Reynolds
Councillors Ian Carpenter
Greg Flint
Julian Hipwell
David Hunter
Ashley Parkinson
Angus Searcy
Steve Taylor

Council conducted a review of its representation quote in 2021-2021 pursuant to Section 12(4) of the Local Government Act 1999.

Councillors voted to retain their eight (8) councillor positions plus a Mayor. This was approved by the Commission pursuant to Section 12(13)(a) of the Local Government Act 1999 and published in the Government Gazette on 2 December 2021. The next review is due 2028-2029.





Elected Members

Elected Member Meeting Attendance

The following table details attendance by Elected Members at Council Meetings:

			Reference Committees									
Elected Member	Ordinary Meetings	Special Meetings	Audit	Building Fire Safety	Streetscape and Public Arts	Flinders Ranges VIC M/ment	Policy Review	CEO Review	Flinders Regional Assess't Panel	Works Review	Quorn markets	Health and Wellbeing
Mayor Anderson	11	2	2	0	1		4	2		10		1
Deputy Mayor Reynolds	12	1	2				4	2			4	5
Cr Carpenter	12	2						1		11		
Cr Flint	12	2										
Cr Hipwell	11	1						2				
Cr Hunter	12	1										
Cr Parkinson	10	2					3			9		
Cr Searcy	9	2										
Cr Taylor	8	1										

Elected Members (cont')

Elected Members' Allowances

Allowances are determined in accordance with the *Local Government Act 1999* and the *Local Government (Members Allowances and Benefits) Regulations 2010*.

Annual allowances as at 30 June 2025 are as follows:

· Mayor $31,440.20
· Deputy Mayor $9,825.06
· Elected Member – Quorn $7,860.05
· Elected Member – Hawker $7,616.05

Hawker based Elected Members (other that the Principal member) receive an additional $869.15 per annum to cover travel time to Quorn every month including Hawker meeting. Quorn Elected members do not receive any travel time allowance for travelling to Hawker every three (3) months.

In accordance with the Local Government (Members Allowances and Benefits) Regulations 2010 members are reimbursed for prescribed out-of-pocket expenses incurred while representing Council on official duties.

Allowances are determined by the Remuneration Tribunal which is outside the control of Council and appointed by State Government. Allowances are indexed annually in November.

Training and Development Opportunities for Elected Members

Training appropriate to the legislative and governance roles and functions of Elected Members is provided by the Local Government Association of South Australia and associated training providers and is available for Members.

All Elected Members completed mandatory refresher training in October 2024.

Member Behaviour

There were no contraventions of Chapter 5 Part 4 Division 2 of the Local Government Act 1999 during the 2024/25 financial year.

There were no contraventions of section 75(G) Health and Safety Duties of the Local Government Act 1999 during the 2024/25 financial year.

Elected Members (cont')

Interstate Travel Undertakings

Under *Local Government (General) Regulations* 2013 (35((2), (3) & (4), Council is required to provide a summary of the details of any interstate travel undertaken by members or employees of the Council.

In the 2024-2025 financial year, no interstate travel was undertaken Elected Members or employees of the Council.

Receiving of Gifts

Under the *Local Government (General) Regulations* 2013 35(2), Council is to provide details of any gifts above the value of $50 provided to members or employees of Council during the prescribed period.

No gifts over the value of $50 were received by Council members or employees in the 2024/2025 financial year.

CEO Report

This report covers the 1 July 2024 to 30 June 2025 Financial Year and has been prepared observing the requirements under the Local Government Act 1999 Act Part 4. It includes the financial position and performance of The Flinders Ranges Council for the preceding 12 months.

In my first full year as CEO, I have learned that if we get the basics right, such as clean and tidy towns, good roads and being prudent with rate-payers money we can "chew gum and walk at the same time" and look at ways to improve the liveability of our communities as well. To this end I would like to thank and congratulate our Works Crew (outdoor staff) for their enthusiastic and conscientious efforts to present Quorn, Hawker and Cradock in the best possible way, repair and mend our assets and maintain and construct our roads. And to our administration and operations (indoor) staff thank you for the long hours and the extra effort to get everything done so that we remain legislatively compliant, greater use of technology to be more effective and efficient with our scarce resources.

Council has placed considerable store in the Community Plan and together we have started putting the substance to the framework in terms of projects and initiatives against the pillars:

WE LEAD Pillar 1: Demonstrate leadership through advocacy and engagement with our community
WE PROTECT Pillar 2: Protect our environment and natural heritage for current and future generations.
WE SERVICE Pillar 3 Provide quality services and infrastructure whilst demonstrating fiscal responsibility in our decision making
WE ENHANCE Pillar 4: Encourage economic development and a growing population

We also placed a focus on lobbying and profile as we compete with the other 67 local government councils for favour and funds. We have produced an Advocacy, Communication and Engagement Plan and in early 2026 Council will have a new brand identity and logo. These two devices combined will firmly position us in the advocacy and policy "marketplace". We need to be seen and heard as we have a long list of projects and initiatives for which we need external funding. Better water quality, the provision of childcare, housing and mobile and electricity supply and resilience remain top priorities.



CEO Report (cont')

Arts and culture have and will play and increasing role in community development via our Art Trail and establishment of a film festival to leverage the legacy of fifteen major films having been shot in our area. The exhibitions at the Hawker Institute coordinated by Cate Burt have been outstanding as she brings history back to life and reminds us all where we have come from and who contributed to what we have today. Cate was awarded The Flinders Ranges Council Citizen of the Year at the 2025 Australia Day Awards.

It was a tough year and a very tough three years for our primary producers enduring the driest conditions for over 150 years. I congratulate our elected members for "reading the room" and keeping the rate-rise to the bare minimum to reduce the financial burden on our farmers and pastoralists. Council poured considerable effort into appealing to the state government for rate relief, unfortunately to no avail. There was around $70m in assistance packages and that was welcome, but the feeling is that a little more could have been done.

We are very well known for the Pichi Richi Railway, film making, Quandongs, beautiful scenery, original old buildings, horse activities and friendly people. Increasingly we are gaining popularity for our events, silo shows, accommodation and food and drink offerings. All the signs are pointing to a boon in tourism and council is preparing for that eventuality. A tourism strategy is being developed, more tourist buses are visiting, train passenger numbers up, more events attracted and business confidence and investment on the rise.

For the 2025/26 financial year you will see many of our plans and projects realised, a concentration on positioning the council area for more visitors (emphasis on experiential and eco-tourism) and bringing the environment to the fore along with increasing sport and recreation opportunities.

We enter an exciting next twelve months, not without its challenges but with plenty of upside!

Sean G Holden
Chief Executive Officer



Senior Executive Officer Allowances and Benefits

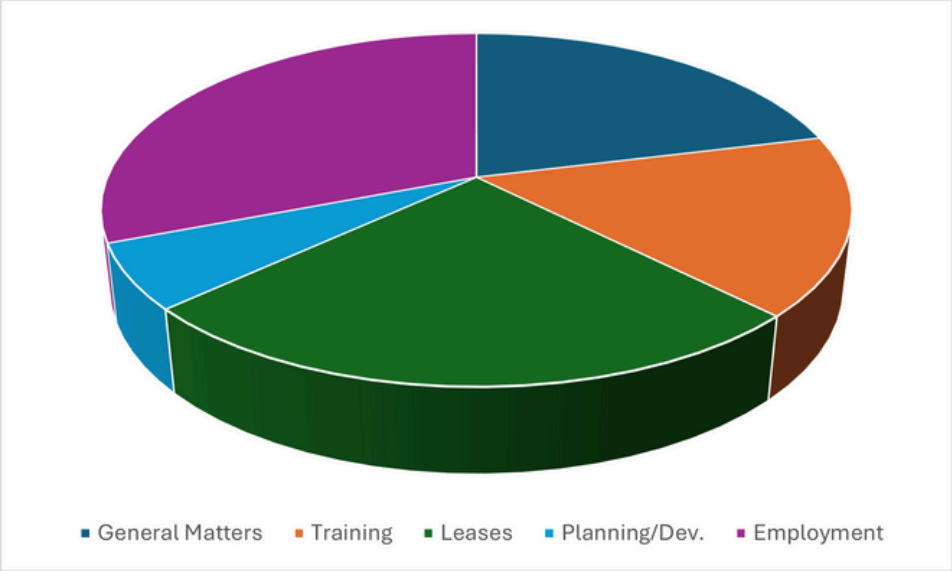
As per the *Local Government Act 1999* Schedule 4, clause 1, Council is required to provide information of senior executive officer allowances and benefits. This information for the 2024 – 2025 (dated as at 15 June 2025) financial year is provided as per below:

Executive Team			
Position	**Status**	**Award / Level / Salary**	**Allowance / Benefit**
Chief Executive Officer (Sean Holden)	5 year contract	$175,100	Private use of vehicle, mobile phone provided, housing assistance (remote area), additional week of annual leave per annum
Director, Finance and Administration	Full Time	$127,308	Private use of vehicle, mobile phone subsidy, additional 2 weeks annual leave accrual per annum
Director of Works	Full Time	$135,000	Private use of motor vehicle, mobile phone provided, housing assistance (remote area)
Manager, Governance and Tourism	Full Time	$105,000	Mobile phone provided

General Governance

Legal Costs Incurred

During the 2024/25 financial year The Flinders Ranges Council incurred $32,413 worth of legal expenses. The breakdown of these costs is as follows:



Credit Card Expenditure

The total expenditure on credit cards for all staff for the 2024/25 financial year for The Flinders Ranges Council was $59,788.

Auditor's Remuneration

Ian G McDonald FCS was awarded a five (5) year contract for the 2021/21 - 2025/26 financial years. The contracted fee is $14,300 for the 2024/25 audit.

The Auditor's report did not identify any areas of concern or reportable occurrences.

General Governance (cont')

Freedom of Information

Request for information will be considered and may be determined in accordance with the *Freedom of Information Act 1991*, for which a member of the public may make a request to access documents.

During the 2024/25 financial year, one (1) application was received, however it was deemed invalid and the applicant notified.

Procurement - Competitive Tendering and Local Purchasing

Council's Procurement and Disposal Policy was applied in the purchase of goods and services, including items of a capital nature, during the reporting year. Wherever possible the use of local suppliers and contractors for the purchase or goods and services is given due consideration provided the specifications and other pre-requisites meet Council's requirements.

The Procurement and Disposal Policy was last reviewed in October 2023.

Community Land Revocation Process

In 2023, Council began the process of the revocation of 31 individual lots of community land in Quorn, Hawker and Cradock. This was approved by the Minister for Local Government on 28 September 2023. Community consultation was carried out as part of the process. Council undertook an Expression of Interest process in the 2024/25 financial year to seek to engage with a real estate agent to assist with the sale of the surplus land. A preferred company was selected with an agreement set to be in place early in the 2025/26 financial year.

Local Nuisance and Litter Control

Council has no report to make pursuant to Section 8 of the *Local Nuisance and Litter Control Act 2016* for the 2024/25 financial year.

General Governance (cont')

Use of Confidentiality Provisions

All Council Ordinary and Committee meetings are open to the public.

Section 90(2) and (3) of the *Local Government Act 1999* provides Council with the authority to consider certain defined matters on a confidential basis and specify a time period for review of the confidentiality order.

The following table summarises the use of (section 90(2)) and release (Section 91(7)) of matters considered in confidence for the period 1 July 2024 to 30 June 2025:

Date	Section 90(2) Purpose	Council Resolution No.	Section 91(7) Next Review Date	Section 91(7) Release Date
20 Aug 2024	90(3)(a)	208/2024	Aug 2025	
20 Aug 2024	90(3)(a)	230/2024	Aug 2025	
14 Mar 2025	90(3)(a)	049/2025	Apr 2026	
14 Mar 2025	90(3)(a)	052/2025	Apr 2026	
18 Mar 2025	90(3)(a)	078/2025	May 2026	
15 Apr 2025	90(3)(d)(i)(ii)(iii)	104/2025	May 2026	
15 May 2025	90(3)(d)	108/2025	May 2026	

General Governance (cont')

Access to Council Documents

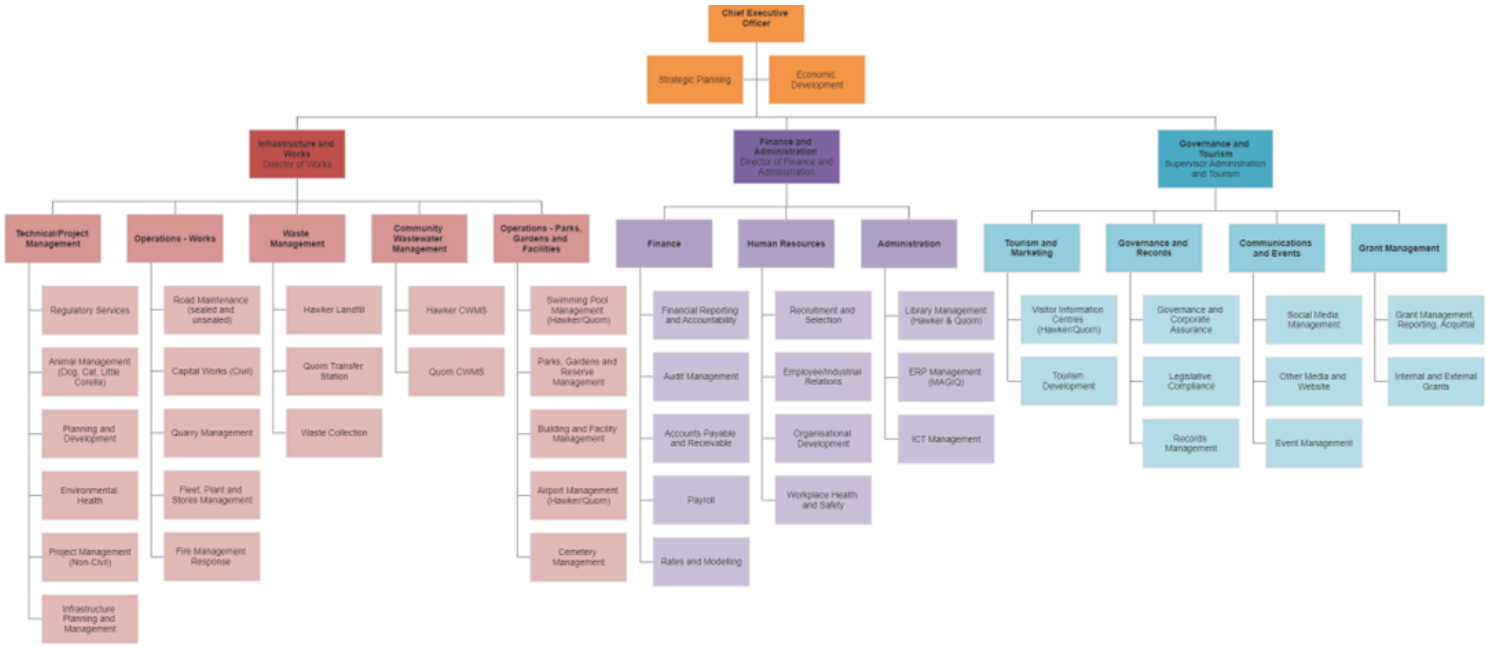
The following documents are available for public inspection at the Council office:

- Agendas and Minutes
- Community Plan
- Policy Manual
- Annual Business Plan
- Long Term Financial Plan
- Infrastructure and Asset Management Plans
- Asset Register
- Annual Report
- Financial Report
- Development Plan
- Development Application Register
- Assessment Book
- Voters Roll
- Register of Members Allowances and Benefits
- Register of Employees Salaries, Wages and Benefits
- Community Land Management Plan
- Business Continuity Plan
- Register of Interests - Members
- Register of Gifts and Benefits - Members
- Register of Interest - Employees
- Register of Gifts and Benefits - Employees
- Register of By-Laws

Printed copies of the above are available for a charge or are also available for viewing and download on Council's website at www.frc.sa.gov.au



Organisational Structure



Director of Works Report

The Works and Parks Department undertakes capital construction, major and routine maintenance of infrastructure within the Council boundary.

To undertake these required capital construction activities a portion of funding is derived from external grant funds being various Federal and State Government agencies and from other Council income streams.

Council also undertakes proactive and routine maintenance work with a lot of these works derived from customer requests. This year has also seen the works and parks crew continue to provide substantial support to grant funded projects, community events and external agencies.

Works and Services Functions
Major capital construction projects undertaken in the financial year include the Unsealed Road Network Re-Sheeting Program and Sealed Road Re Sealing Program.

Council also undertook Flood Damage work throughout the year as required due to flooding and storm events.

The unsealed road re-sheeting and sealed road re-sealing programs included the following major works:

Unsealed Road Re-Sheeting

Road Name	Length of Resheeting (Metres)	Expenditure
Arden Vale Road	2000	$75,000
Willow Waters Road	2000	$50,000
Gunyah Road	3000	$75,000
Smith Road	2000	$50,000
Bobbys Creek Road	1000	$50,000
Mount Little Road	3000	$75,000

Director of Works Report (cont')

Sealed Road Re-sealing Program

Road Name	Length of Resheeting (Metres)	Expenditure
Wirreanda Terrace, Hawker	115	$25,000
Elder Terrace Parking Bays, Hawker	-	$5,000
Second Street, Quorn	355	$40,000
Arden Vale Road, Quorn	370	$30,000

Some of our re-sheeting program was funded through the Local Roads and Community Infrastructure Program Phase 4 and the LGDRAAF Flood Damage Claim. This saw over 13kms of unsealed roads upgraded.

Councils flood damage works are becoming a continual part of our program as we continue to experience unseasonal weather events whereby the rain and storm events adversely impact on our substantial creek and floodway crossings and our road network.

Quorn Aerodrome Apron Sealing
As part of a successful grant submission council has had the sealing to the Quorn Aerodrome apron sealed to now have a fully all weather strip, following on from an earlier grant funded project which saw the construction and sealing of the runway in Quorn, council had funded through the SA Regional Airport Program the sealing of the apron as well as an upgrade to the solar lighting.

Sealing of the 2,800m2 of apron was completed in January 2025, which also included the upgrade to the lighting at the airstrip.

Parks, Gardens and Facilities
The parks team continue to undertake revegetation and reserves management and maintenance and upgrades to many of councils streetscapes, gardens and native veg areas.
A continued major focus on weed spraying, tree trimming and garden maintenance to ensure the town presents at its s best it can is a high priority for the parks teams in both towns.

Minor upgrades were undertaken at both pools including swap outs of pumps following failures as well as a repair to the pool in Hawker. The swimming season saw continued good numbers using this community facility across both pools.

The Pithi Kawi Bush Tucker Trail in Quorn continues to receive minor additions and continued maintenance to ensure it presents as well as it can.

Director of Works Report (cont')

Maintenance Works
The following are undertakings by Council in the regular maintenance of Council facilities:

- Rural Road Maintenance Grading Council's staff and contractors continually maintain the unsealed road network utilising rain events for moisture, grading of drains and other areas are being graded during the dry season.
- Quorn and Hawker town and street maintenance (inclusive of all irrigation, playground equipment and maintenance, mowing and verge slashing, street cleaning footpath maintenance).
- Airports (including slashing works and ongoing mandatory airstrip inspection and monitoring) and Swimming Pools
- Maintenance of pools and surrounds continue in conjunction with pool co-ordinators and supervisors.
- CWMS and STEDS maintenance which included pump station inspections and mains jetting and the desludging programs
- Continued footpath work for beautification, weed eradication and trafficability.

Waste Collection Service
Council utilises Clare Valley Waste for the collection of kerbside waste and recycling.

During 2024/2025 the waste collection included:
Waste Collection 3293 collections monthly
Recycling Collections 1170 collections monthly

113 tonnes of recycling was collected during the reporting period.

Council continued to provide a waste transfer station at Quorn each Sunday and the 1st Wednesday monthly as well as a Waste Facility to Hawker on the same days.

General
Council operated with a full contingent of staff, seeing in increase by 1 to the Quorn P&Gs team as well as increased hours for casuals. Continuation of a 2nd FTE in Hawker for P&Gs.
Council is still progressing the replacement of a Technical Officer and machine Operator based in Hawker.

The teams will continue to focus on maintaining and beautifying our town and provide support to the many grant funded projects.

All staff and as a Council we continue to be extremely proud of our efforts over the last 12 months, by achieving everything that was laid in front of them and more. Achieving all council capital works while assisting in various ways with the grant funded projects.

The work undertaken and the pride and respect the staff have for their town and community is held in the highest regard.

Director of Works Report (cont')

Bushfire Management
Council conducts property inspections including vacant residential and commercial blocks. Council has a role in ensuring that potential bushfire fuel loads are reduced on private land to reduce bushfire risk as legislated under the Fire and Emergency Services Act 2005.

Orders can be made for clean-up/slashing as required to ensure minimization of the threat of fires in and around our community.

Annual fuel loading and curing inspections are conducted as required by the Country Fire Service, with the data being used to assess and schedule the start and end dates of the fire danger season.

Council issued Section "105F" clean up or hazard reduction notices for property owners required to slash and mow their grass and other vegetation leading up to, and during, the fire danger season.

The level of voluntary compliance by land holders continues to be to a high level with the majority of notices complied with and only a small percentage of notices requiring enforcement with expiations issued, and properties requiring clearance by Council contractor.

Council owned land was inspected, and firebreaks were maintained by the Council around the district to help manage and mitigate the fire risk.

Mark Austin
Director of Works



General Inspector Report

General Inspector
The number of Animals registered in 2024/2025 has reduced, which has indicated that Council needs to consider undertaking an audit of dogs throughout the district to ensure they are registered as required by legislation.

It is pleasing to note the reduction in the instances of breaches of legislation (dogs wandering, dog attacks and barking dogs), however the reduction of registration of animals indicates that there needs to be an increase in education and awareness and compliance as a focus of council to promote responsible animal ownership and that animals are registered as required.

Below are the statistics for the financial year 2024/2025.

Issue	Total
Dog Wandering	6
Impounded	2
Dog Attack / Harassment/Complaints	6
Barking Dog Complaints	3
Registered Dogs	499
Registered Cats	120

Education of dog owners continues to be the best course of action, it is an ongoing process but is working.

Dog and Cat management is undertaken by councils works department with support from neighbouring councils.

Routine inspections have been carried out on council facilities such as Buildings, Ovals, Playgrounds, Signage and Airports as WHS and Regulations continue to be an ongoing high priority for council to improve upon.

The specific targeting of corellas and pigeons in the area was continued and has been successful with reduced numbers within the town areas, council will continue this ongoing program.

Environmental Health Officer Report

Environmental Health
Council continues to provide Environmental Health services to the community via a shared service with the Port Pirie Regional Council.

The environmental health section continued its duties and obligation under the Public Health Act; Food Act; Local Nuisance and Litter Control Act and other relevant legislation.

Routine inspections were undertaken during this period as well as responding to complaints received being investigated and relevant action undertaken.

Nine (9) Complaints were received during this reporting period, generally related to issues including: insanitary condition, unsightly condition of properties, hoarding and squalor, discharge of waste and air pollution.

As well as responding to complaints, the Environmental Health Staff undertook a number of regulatory inspections including:

- 23 routine food safety inspections were conducted
- 4 spa and pool inspections
- 7 onsite wastewater approvals
- 3 High-risk manufactured water system inspections
- 9 Wastewater inspections – installation of wastewater systems (septic tanks or other wastewater treatment systems, and associated plumbing).

The Flinders Ranges Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

Our community shares a deep respect for the Flinders Ranges region, history and people, and a commitment to its social, economic and environmental sustainability for both current and future generations.

The Flinders Ranges Council

General Purpose Financial Statements

for the year ended 30 June 2025

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The Flinders Ranges Council

General Purpose Financial Statements

for the year ended 30 June 2025

Certification of Financial Statements

We have been Authorised by Council to Certify the Financial Statements in their final form.

In our opinion:

- the accompanying Financial Statements comply with the *Local Government Act 1999,* the *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the Financial Statements present a true and fair view of the Council's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the Financial Statements accurately reflect the Council's accounting and other records.



Sean Holden
Chief Executive Officer

20 November 2025



Ken Anderson
Mayor

20 November 2025

The Flinders Ranges Council

General Purpose Financial Statements

for the year ended 30 June 2025

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year and ensuring both responsibility for, and ownership of, the Financial Statements across Council.

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

1. **A Statement of Comprehensive Income**
   A summary of Council's financial performance for the year, listing all income & expenses.

2. **A Balance Sheet**
   A 30 June snapshot of Council's financial position including its assets & liabilities.

3. **A Statement of Changes in Equity**
   The overall change for the year (in dollars) of Council's "net wealth".

4. **A Statement of Cash Flows**
   Indicates where Council's cash came from and where it was spent.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

About the Auditor's Reports

Council's Financial Statements are required to be audited by external Auditors (that generally specialise in Local Government).

In South Australia, the Auditor provides an Audit Report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditor that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents & Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, Financiers including the Local Government Financa Authority, Banks & other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the Principal Office of the Council and on Council's website.

The Flinders Ranges Council

Statement of Comprehensive Income

for the year ended 30 June 2025

$	Notes	2025	2024
Income			
Rates	2a	2,919,276	2,772,252
Statutory charges	2b	50,376	48,454
User charges	2c	204,766	174,113
Grants, subsidies & contributions - Capital	2g	183,739	576,521
Grants, subsidies & contributions - Operating	2g	2,139,699	2,660,588
Investment income	2d	41,852	57,177
Reimbursements	2e	195,404	25,719
Other income	2f	491,984	410,566
Total income		6,227,096	6,725,390
Expenses			
Employee costs	3a	1,989,417	1,972,668
Materials, contracts & other expenses	3b	3,325,635	3,106,697
Depreciation, amortisation & impairment	3c	1,562,046	1,614,303
Finance costs	3d	2,016	3,509
Total expenses		6,879,114	6,697,177
Operating surplus / (deficit)		(652,018)	28,213
Asset disposal and fair value adjustments	4	10,246	(102)
Amounts received specifically for new or upgraded assets	2g	81,420	338,726
Net surplus / (deficit)		(560,352)	366,837
Total comprehensive income		(560,352)	366,837
AASB1004 Recognition			
FA grants & supp. road funding received in advance	8a,2g	878,266	(1,802,408)
Total comprehensive income after AASB1004		317,914	(1,435,571)

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

The Flinders Ranges Council

Statement of Financial Position
as at 30 June 2025

$	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	1,026,413	573,154
Trade and other receivables	5b	1,164,727	960,529
Inventories	5c	202,472	236,423
Total current assets		2,393,612	1,770,106
Non-current assets			
Trade and other receivables	6a	–	3,057
Other non-current assets	6b	156,934	868,802
Infrastructure, property, plant and equipment	7	57,150,355	57,203,955
Total non-current assets		57,307,289	58,075,814
TOTAL ASSETS		59,700,901	59,845,920
LIABILITIES			
Current liabilities			
Trade and other payables	8a	1,342,237	803,686
Borrowings	8b	15,853	418,276
Provisions	8c	971,656	704,396
Total current liabilities		2,329,746	1,926,358
Non-current liabilities			
Borrowings	8b	33,997	49,850
Provisions	8c	68,391	40,593
Total non-current liabilities		102,388	90,443
TOTAL LIABILITIES		2,432,134	2,016,801
Net assets		57,268,767	57,829,119
EQUITY			
Accumulated surplus		19,554,943	20,362,406
Asset revaluation reserves	9a	35,764,708	35,764,708
Other reserves	9b	1,949,116	1,702,005
Total equity		57,268,767	57,829,119

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

The Flinders Ranges Council

Statement of Changes in Equity

for the year ended 30 June 2025

$	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2025				
Balance at end of previous reporting period	20,362,406	35,764,708	1,702,005	57,829,119
Net surplus / (deficit) for year	(560,352)	–	–	(560,352)
Total comprehensive income	(560,352)	–	–	(560,352)
Transfers between reserves	(247,111)	–	247,111	–
Balance at end of reporting period	19,554,943	35,764,708	1,949,116	57,268,767
2024				
Balance at end of previous reporting period	19,990,059	35,764,708	1,707,515	57,462,282
Restated opening balance	19,990,059	35,764,708	1,707,515	57,462,282
Net surplus / (deficit) for year	366,837	–	–	366,837
Total comprehensive income	366,837	–	–	366,837
Transfers between reserves	5,510	–	(5,510)	–
Balance at end of reporting period	20,362,406	35,764,708	1,702,005	57,829,119

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

The Flinders Ranges Council

Statement of Cash Flows

for the year ended 30 June 2025

$	Notes	2025	2024
Cash flows from operating activities			
Receipts			
Operating receipts		7,103,686	4,692,662
Investment receipts		41,852	57,176
Payments			
Operating payments to suppliers and employees		(5,644,684)	(5,787,448)
Finance payments		(2,765)	(5,168)
Net cash provided by (or used in) operating activities	11b	1,498,089	(1,042,778)
Cash flows from investing activities			
Receipts			
Amounts received specifically for new or upgraded assets		81,420	338,726
Grants utilised for capital purposes		183,739	576,521
Sale of replaced assets		14,818	3,636
Repayments of loans by community groups		5,915	5,661
Payments			
Expenditure on renewal/replacement of assets		(663,515)	(943,862)
Expenditure on new/upgraded assets		(240,417)	(583,134)
Net cash provided (or used in) investing activities		(618,040)	(602,452)
Cash flows from financing activities			
Receipts			
Proceeds from bonds and deposits		–	8,514
Payments			
Repayments of loans		(18,276)	(17,601)
Repayment of lease liabilities		–	(30,714)
Repayment of bonds and deposits		(8,514)	–
Net cash provided by (or used in) financing activities		(26,790)	(39,801)
Net increase (decrease) in cash held		853,259	(1,685,031)
plus: cash and cash equivalents at beginning of reporting period		173,154	1,858,185
Cash and cash equivalents at end of reporting period	11a	1,026,413	173,154

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

This General Purpose Financial Report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The Financial Report was authorised for issue by Certificate under Regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 20 November 2025

1.2 Critical accounting estimates

The preparation of Financial Statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the Financial Statements are specifically referred to in the relevant sections of these Notes.

1.3 Rounding

All amounts in the Financial Statements have been rounded to the nearest dollar.

(2) The local government reporting entity

The Flinders Ranges Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 1 Seventh Street, Quorn SA 5433. These consolidated Financial Statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports.

(3) Income recognition

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

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

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

In recent years, the payment of the Commonwealth untied financial assistance grants via the South Australian Local Government Grants Commission (General Purpose grant, Roads Formula Funding grant and Supplementary Local Road Funding grant) has varied from the annual allocation. The payments received and the annual allocations are shown in the table below.

continued on next page ...

Note 1. Summary of Material Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2022/2023	2,242,163	1,675,036	567,127
2023/2024	20,673	1,823,081	- 1,802,408
2024/2025	2,628,584	1,750,318	878,266

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

Because of this distortion, Grants Commission funds received in the current reporting period for the next financial year have been consistently shown as income received in advance in the Financial Reports. Therefore, neither the Financial Reports nor the Budget variances are distorted.

Due to this alternate treatment to the Model Financial Statements and Accounting Standards, Council also provides on the face of the Statement of Comprehensive Income, Note 2(g) and Note 8 disclosures clearly showing the impact had the required treatments been utilised. This has the additional benefit of highlighting the distortion that would have otherwise appeared in the financial statements and notes.

Roads to Recovery funding is recognised as income in the period to which it was received to the extent that the funding has been expended. Amounts unspent at the end of a reporting period are transferred from revenue and shown as a provision for unspent grant funds as a liability in the Statement of Financial Position and in Note 8.

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

(4) Cash, Cash Equivalents & Other Financial Instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and other

continued on next page ...

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner by management.

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	$5,000
Other Plant & Equipment	$5,000
Buildings - New Construction / Extensions	$10,000
Park & Playground Furniture & Equipment	$5,000
Road Construction & Reconstruction	$10,000
Paving & Footpaths, Kerb & Gutter	$5,000
Drains & Culverts	$5,000
Reticulation Extensions	$5,000
Sidelines & Household Connections	$5,000
Artworks	$5,000

These thresholds were last reviewed in June 2023 and are contained with the Council Policy ‘Accounting for Assets’.

6.3 Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of non-current assets

Other than land, all infrastructure (excluding unsealed roads), property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually as part of the Accounting for Assets Policy.

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Plant, Furniture & Equipment	
Office Equipment	3 to 15 years
Office Furniture	4 to 15 years
Vehicles & Road-Making Equipment	2 to 15 years
Other Plant & Equipment	3 to 25 years
Building & Other Structures	
Buildings – Masonry	50 to 100 years
Buildings – Other Construction	20 to 75 years
Buildings – Historical Superstructure	to 175 years
Park Structures – Masonry	50 to 100 years
Park Structures – Other Construction	7 to 25 years
Playground Equipment	5 to 15 years
Benches, Seats, etc	10 to 25 years
Infrastructure	
Sealed Roads – Surface	20 - 25 years
Sealed Roads – Structure	up to 120 years

continued on next page ...

Note 1. Summary of Material Accounting Policies (continued)

Unsealed Roads	Not Depreciated *(Interpretation 1055)*
Bridges – Concrete	up to 100 years
Paving & Footpaths, Kerb & Gutter	30 to 80 years
Drains	up to 100 years
Culverts	up to 100 years
Bores	20 to 40 years
Reticulation Pipes – PVC	up to 70 years
Effluent Lagoons	80 years
Other Assets	
Artworks	indefinite

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

6.6 Borrowing costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with *AASB 123 Borrowing Costs*. The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery (excluding the Commonwealth Financial Assistance Grants), and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

(8) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

(9) Employee benefits

9.1 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 oncosts) measured in accordance with AASB 119.

continued on next page ...

Note 1. Summary of Material Accounting Policies (continued)

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

Council does not make payment for untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Fund (formerly Statewide Super and previously Local Government Super Scheme). The Fund / Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

Council also makes contributions to other superannuation schemes selected by employees under the 'choice of funds' legislation and relevant Enterprise Bargaining Agreement provisions.

(10) Provisions for Reinstatement, Restoration & Rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

(11) Leases

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

11.1 Council as a Lessee

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

i) Right-of-Use-Assets

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

Buildings	10 years

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

ii) Lease Liabilities

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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

(12) 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.

(13) New Accounting Standards & UIG Interpretations

Council has assessed all currently issued standards which became mandatorily effective for annual reporting periods begining on 1 July 2024, none of the standards had an impact on the reported position, performance and cash flows.

The relevant standards for Council were:

- AASB 101 Presentation of Financial Statements (amended by AASB 2020-1, AASB 2020-6, AASB 2022-6, AASB 2023-3) relating to current / non-current classification of liabilities
- AASB 13 Fair Value Measurement (amended by AASB 2022-10)

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

Effective for NFP annual reporting periods beginning on or after 1 January 2026

- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments

Effective for NFP annual reporting periods beginning on or after 1 January 2026 for public sector

- AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2023-1, AASB 2023-8 and AASB 2023-9 Insurance Contracts in the Public Sector)

Effective for NFP annual reporting periods beginning on or after 1 January 2028

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5, AASB 2023-7 and AASB 2024-4)

AASB 18 Presentation and Disclosure in Financial Statements

(14) Comparative figures

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

(15) Disclaimer

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income

$	2025	2024
(a) Rates		
General rates		
General rates	2,316,230	2,200,740
Less: mandatory rebates	(41,367)	(39,538)
Less: discretionary rebates, remissions and write-offs	(78,053)	(72,748)
Total general rates	2,196,810	2,088,454
Other rates (including service charges)		
Landscape levy	94,730	93,062
Waste collection	333,420	314,800
Community wastewater management systems	250,858	238,930
Total other rates (including service charges)	679,008	646,792
Other charges		
Penalties for late payment	43,458	37,006
Total other charges	43,458	37,006
Total rates	2,919,276	2,772,252
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	23,214	23,715
Health and septic tank inspection fees	2,633	119
Animal registration fees and fines	18,790	20,103
Other licences, fees and fines	5,739	4,517
Total statutory charges	50,376	48,454
(c) User charges		
Cemetery/crematoria fees	23,920	20,741
Hall and equipment hire	13,811	16,074
Sundry	20,947	31,126
Swimming Pools	54,016	42,648
Community Bus Hire	5,612	6,358
Waste Management	64,813	38,300
Airport Fees	3,564	3,157
Marathon Entry Fees	18,083	15,709
Total user charges	204,766	174,113

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2. Income (continued)

$	2025	2024
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	40,395	55,739
- Banks and other	1,200	923
- Loans to community groups	257	515
Total investment income	41,852	57,177
(e) Reimbursements		
Private works	105,704	6,822
Insurance Recoveries	788	2,286
NPTN Distribution	47,036	1,784
Recreation & Sport - Oval	6,708	7,037
Workers Comp. & Inc. Protection	18,256	258
Other	16,912	7,532
Total reimbursements	195,404	25,719
(f) Other income		
Rebates & Incentives Received	6,795	5,221
Sundry	22,035	20,361
Commercial Income	28,699	30,880
Donations	303	2,291
Outback Community Authority	30,055	36,070
FRVIC	368,759	286,717
Warren's Gorge	24,468	18,753
Sponsorship (PRM)	10,870	10,273
Total other income	491,984	410,566

continued on next page ...

The Flinders Ranges Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2. Income (continued)

$	2025	2024
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	81,420	338,726
Total amounts received for new or upgraded assets	81,420	338,726
Other grants, subsidies and contributions - Capital		
Roads to Recovery	183,739	576,521
Total other grants, subsidies and contributions - Capital	183,739	576,521
Operating grants, subsidies and contributions - Operating		
Other grants, subsidies and contributions	240,720	688,294
Untied - Financial Assistance Grant	1,750,318	1,823,081
Individually significant item - additional Grants Commission payment (refer below)	148,661	149,213
Total other grants, subsidies and contributions - Operating	2,139,699	2,660,588
Total grants, subsidies and contributions	2,404,858	3,575,835
(ga). AASB1004 Recognition - Grants, Subsidies, Contribution		
Other Grants, Subsidies and Contributions - AASB1004 adjustment	878,266	(1,802,408)
Total Grants, Subsidies, Contributions - AASB1004 adjustments	878,266	(1,802,408)
AASB1004 adjusted Total Grants, Subsidies, Contributions	3,283,124	1,773,427
(i) Sources of grants		
Commonwealth Government	416,851	1,491,892
State Government	1,988,007	2,081,513
Other	–	2,430
Total	2,404,858	3,575,835
AASB1004 adjusted sources of grants		
Commonwealth Government	416,851	1,491,892
State Government	2,866,273	279,105
Other	–	2,430
Total	3,283,124	1,773,427

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income (continued)

$	2025	2024
(h) Conditions over grants and contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, and are required to be repaid to the funding body if not expended, are as follows:		
Unexpended at the close of the previous reporting period	–	411,262
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Roads infrastructure	–	(274,358)
Other Infrastructure	–	(116,292)
Other	–	(20,612)
Subtotal	–	(411,262)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Unexpended at the close of this reporting period	–	–
Net increase (decrease) in assets subject to conditions in the current reporting period	–	(411,262)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses

$	Notes	2025	2024
(a) Employee costs			
Salaries and wages		1,562,908	1,612,535
Employee leave expense		294,245	263,532
Superannuation - defined contribution plan contributions	17	167,852	163,237
Superannuation - defined benefit plan contributions	17	12,480	16,094
Workers' Compensation Payments		–	7,524
Income Protection Payments		18,001	–
Less: capitalised and distributed costs		(66,069)	(90,254)
Total operating employee costs		1,989,417	1,972,668
Total number of employees (full time equivalent at end of reporting period)		23	24
(b) Materials, contracts & other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		13,000	13,000
Elected members' expenses		109,902	107,254
Election expenses		579	9,634
Subtotal - prescribed expenses		123,481	129,888
(ii) Other materials, contracts and expenses			
Contractors		587,206	591,616
Energy - Fuel & Power		259,761	289,489
Legal expenses		28,079	16,495
Levies paid to Government - Landscape levy		92,535	90,091
Levies - other		3,597	3,604
Parts, accessories and consumables		39,417	37,416
Professional services		62,646	47,150
Sundry		224,057	120,418
Waste Management		361,710	362,089
Insurance		301,531	286,686
Vehicle Maintenance		173,210	126,724
FBT		28,558	21,292
FRVIC		335,050	258,179
Workers Compensation Insurance		91,830	87,110
Magiq Contract		36,868	38,418
Infrastructure Construction & Maintenance		1,458,801	1,576,748
CWMS		42,174	106,698
Land & Building Purchase, Construction & Upgrades		261,109	149,170
Water		122,038	106,689
Less: capitalised and distributed Costs		(1,308,023)	(1,339,273)
Subtotal - Other material, contracts and expenses		3,202,154	2,976,809
Total materials, contracts and other expenses		3,325,635	3,106,697

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses (continued)

$	2025	2024
(c) Depreciation, amortisation & impairment		
(i) Depreciation and amortisation		
Buildings	784,741	803,908
Infrastructure	535,009	522,494
CWMS	63,703	72,353
Right-of-Use Assets - Buildings	–	27,432
Plant and equipment	131,679	132,778
Furniture and fittings	46,914	55,338
Total depreciation, amortisation and impairment	1,562,046	1,614,303
(d) Finance costs		
Interest on loans	2,016	2,703
Interest on leases	–	806
Total finance costs	2,016	3,509

Note 4. Asset disposal and fair value adjustments

$	2025	2024
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	14,818	3,636
Less: carrying amount of assets sold	(4,572)	(3,738)
Net gain (loss) on disposal or revaluation of assets	10,246	(102)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5. Current assets

$	2025	2024
(a) Cash and cash equivalent assets		
Cash on hand and at bank	25,932	11,589
Deposits at call	1,000,481	61,565
Short term deposits and bills, etc.	–	500,000
Total cash and cash equivalent assets	1,026,413	573,154
(b) Trade and other receivables		
Rates - general and other	413,879	336,291
Council rates postponement scheme	4,761	3,720
Accrued interest	1,682	6,247
Debtors - general	60,713	10,032
Prepayments	41,761	40,985
Loans to community organisations	3,057	5,915
Accrued income - ATO	5,082	4,748
Accrued income - Grants	623,262	527,565
Accrued income - Other	10,530	25,026
Total trade and other receivables	1,164,727	960,529
(c) Inventories		
Stores and materials	127,625	178,065
Trading stock	74,847	58,358
Total inventories	202,472	236,423

Note 6. Non-current assets

$	2025	2024
(a) Trade and other receivables		
Receivables		
Loans to community organisations	–	3,057
Total financial assets	–	3,057
(b) Other non-current assets		
Other		
Capital work in progress	156,934	868,802
Total other non-current assets	156,934	868,802

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

$	Fair Value Level	as at 30/06/24 At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset movements during the reporting period Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	as at 30/06/25 At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	1,641,465	74,136	–	1,715,601	–	–	–	–	1,641,465	74,136	–	1,715,601
Land	3	1,207,899	–	–	1,207,899	–	–	–	–	1,207,899	–	–	1,207,899
Buildings	3	28,568,188	6,957,731	(20,640,045)	14,885,874	174,256	69,647	–	(784,741)	28,568,188	7,201,635	(21,424,786)	14,345,037
Infrastructure	3	39,187,037	6,691,133	(10,164,119)	35,714,051	608,758	553,661	–	(535,009)	39,187,037	7,853,551	(10,699,127)	36,341,461
CWMS	3	4,124,928	–	(1,882,264)	2,242,664	–	–	–	(63,703)	4,124,928	–	(1,945,968)	2,178,960
Right-of-use assets		140,874	–	(140,874)	–	–	–	–	–	–	–	–	–
Plant and equipment	3	2,167,774	999,983	(2,025,989)	1,141,768	21,980	84,715	(4,572)	(131,679)	2,122,055	1,106,678	(2,116,521)	1,112,212
Furniture and fittings	3	242,500	453,863	(400,265)	296,098	–	–	–	(46,914)	242,500	453,863	(447,178)	249,185
Total infrastructure, property, plant and equipment		77,280,665	15,176,846	(35,253,556)	57,203,955	804,994	708,023	(4,572)	(1,562,046)	77,094,072	16,689,863	(36,633,580)	57,150,355
Comparatives		77,318,046	11,545,009	(33,672,896)	55,190,159	1,772,560	1,859,278	(3,738)	(1,614,303)	77,280,665	15,176,846	(35,253,556)	57,203,955

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Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Valuation of infrastructure, property, plant & equipment and investment property

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

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

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques

Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

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

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Highest & Best Use
The following non financial assets of Council are being utilised at other than their highest and best use:

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

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

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

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

Transition to AASB 13 - Fair Value Measurement

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

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

Infrastructure
- Basis of Valuation: Depreciated (Written Down) Current Replacement Cost
- Date of Valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Transportation assets were valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by Maloney's as at 30 June 2017 at written down current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2025 / 2026 financial year.

Community Wastewater Management Systems
- Basis of Valuation: Depreciated (Written Down) Current Replacement Cost
- Date of Valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Community wastewater management system infrastructure was valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2025 / 2026 financial year.

Plant & Equipment
- Basis of Valuation: Depreciated (Written Down) Current Replacement Cost
- Date of Valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Plant & equipment assets were valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2025 / 2026 financial year.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Furniture & Fittings
- Basis of Valuation: Depreciated (Written Down) Current Replacement Cost
- Date of Valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Furniture & fittings were valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2025 / 2026 financial year.

Land, Land Improvements, Buildings & Other Structures
- Basis of Valuation: Depreciated (Written Down) Current Replacement Cost
- Date of Valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

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

Pursuant to Council's election, freehold land and land over which Council has control, but does not have title, is recognised at written down current replacement cost, deriving from a valuation at 30 June 2017 by Maloney's.
Additions are recognised at cost. No capitalisation threshold is applied to the acquisition of land or interests in land.
Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the written down current replacement cost basis, deriving from a valuation at 30 June 2017 by Maloney's. Additions are recognised at cost.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Pursuant to Council's election, buildings and other structures are recognised on the written down current replacement cost basis, deriving from the valuation at 30 June 2017 by Maloney's. Additions are recognised at cost.

The next scheduled revaluation of this class of assets will be during the 2025 / 2026 financial year.

Minor Plant
- Basis of Valuation: Depreciated (Written Down) Current Replacement Cost
- Date of Valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Minor plant assets were valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2025 / 2026 financial year.

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 8. Liabilities

$	2025 Current	2025 Non-Current	2024 Current	2024 Non-Current
(a) Trade & Other Payables				
Goods and services	277,562	–	626,484	–
Payments received in advance	878,266	–	–	–
Accrued expenses - emp. entitlements	112,819	–	92,138	–
Accrued expenses - finance costs	5,758	–	6,507	–
Accrued expenses - other	19,183	–	23,541	–
Deposits, retentions and bonds	–	–	8,514	–
Sec 184 proceeds held in trust	48,649	–	46,502	–
Total Trade & Other Payables	1,342,237	–	803,686	–
(aa). AASB 1004 Recognition - Trade & Other Payables				
FA grants received in advance	(878,266)	–	–	–
Total AASB1004 Adjustments	(878,266)	-	-	-
AASB 1004 Adjusted Trade & Other	463,971		803,686	

The above restatement of Trade & Other Payables has been prepared to demonstrate the effect on the financials had AASB 1004 been applied.

Total amounts included in trade and other payables	(878,266)	–	–	–
(b) Borrowings				
Short term draw down facility	–	–	400,000	–
Loans	15,853	33,997	18,276	49,850
Total Borrowings	15,853	33,997	418,276	49,850
(c) Provisions				
Employee entitlements (including oncosts)	359,852	68,391	304,396	40,593
Future reinstatement / restoration, etc	400,000	–	400,000	–
Unspent grants	211,804	–	–	–
Total provisions	971,656	68,391	704,396	40,593

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Reserves

$	as at 30/06/24 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/25 Closing Balance
(a) Asset revaluation reserve					
Buildings and other structures	10,593,820	–	–	–	10,593,820
Infrastructure	15,739,843	–	–	–	15,739,843
CWMS	816,063	–	–	–	816,063
Plant and equipment	(106,236)	–	–	–	(106,236)
Furniture and fittings	36,278	–	–	–	36,278
Minor Plant	15,926	–	–	–	15,926
Other assets	8,669,014	–	–	–	8,669,014
Total other assets	8,669,014	–	–	–	8,669,014
Total asset revaluation reserve	35,764,708	–	–	–	35,764,708
Comparatives	35,764,708	–	–	–	35,764,708

$	as at 30/06/24 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/25 Closing Balance
(b) Other reserves					
Landscape Levy (Separate Rate)	2,689	2,195	–	–	4,884
Land & Buildings	66,795	4,127	–	–	70,922
Plant Replacement	107,689	6,653	–	–	114,342
Waste Collection (Service Charge)	765	20,198	–	–	20,963
Stormwater Dams	2,266	140	–	–	2,406
Community Trust Funds	20,242	1,443	(77)	–	21,608
Hawker CWMS (Service Charge)	334,101	49,848	–	–	383,949
Quorn CWMS (Service Charge)	620,990	120,096	–	–	741,086
Community Buses	56,654	51,064	(47,036)	–	60,682
Other Reserves	443,486	41,333	(5,028)	–	479,791
Sec 184 Proceeds	46,328	2,155	–	–	48,483
Total other reserves	1,702,005	299,252	(52,141)	–	1,949,116
Comparatives	1,707,515	153,991	(159,501)	–	1,702,005

Purposes of reserves

Asset revaluation reserves

The Asset Revaluation Reserve is used to record increments and decrements arising from changes in fair value of Non-Current Assets (less any subsequent impairment losses, where applicable).

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 10. Assets subject to restrictions

$	Notes	2025	2024
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.			
Cash and financial assets			
CWMS annual service charge		1,125,035	955,091
Waste collection annual service charge		20,963	765
Landscape levy		4,884	2,689
Employee entitlements		541,062	437,127
Total assets subject to externally imposed restrictions		1,691,944	1,395,672
The following liabilities, included in Note 8, may be discharged from restricted assets in the first instance:			
Payables	8	112,819	92,138
Provisions	8	428,243	344,989
Total		541,062	437,127

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 11. Reconciliation to Statement of Cash Flows

$	Notes	2025	2024
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	1,026,413	573,154
Less: short-term borrowings	8	–	(400,000)
Balances per Statement of Cash Flows		1,026,413	173,154
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		(560,352)	366,837
Non-cash items in income statements			
Depreciation, amortisation and impairment		1,562,046	1,614,303
Grants for capital acquisitions treated as investing activity		(265,159)	(915,247)
Net (gain)/loss on disposals		(10,246)	102
		726,289	1,065,995
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(207,056)	(99,529)
Net (increase)/decrease in inventories		33,951	11,390
Net increase/(decrease) in trade and other payables		639,517	(1,595,039)
Net increase/(decrease) in unpaid employee benefits		93,584	(14,333)
Net increase/(decrease) in other provisions		211,804	(411,262)
Net cash provided by (or used in) operations		1,498,089	(1,042,778)
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank overdrafts		100,000	100,000
Corporate credit cards		11,000	11,000
LGFA cash advance debenture facility		1,000,000	1,000,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice. Council also has immediate access to a short-term draw down facility, and variable rate borrowings undera cash advance facility, both from the Local Government Finance Authority of South Australia.

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:
Carried at lower of cost and net realisable value; interest is recognised when earned.

Terms & Conditions:
Deposits are returning fixed interest rates between 0.95% and 4.15% (2024: 1.45% and 4.95%). Short term deposits have an average maturity of 1 days and an average interest rate of 4.15% (2024: 2 days and 4.68%).

Carrying Amount:
Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges (including legals and penalties for late payment)

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

Terms & Conditions:
Secured over the subject land, arrears attract monthly interest of 0.7625% (2024: 0.7542%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:
Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

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

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

Carrying Amount:
Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting Policy:
Carried at nominal value.

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

Carrying Amount:
Approximates fair value.

Liabilities - creditors & accruals

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

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Note 12. Financial instruments (continued)

Terms and conditions:
Liabilities are normally settled on 30 day terms.

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

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

Terms & Conditions:
Secured over future revenues, borrowings are repayable; interest is charged at fixed rates between 3.95% and 4.45% (2024: 3.49% and 4.45%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting Policy:
Accounted for in accordance with AASB 117.

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

$	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets & Liabilities					
2025					
Financial assets					
Cash and cash equivalents	1,026,413	–	–	1,026,413	1,026,413
Receivables	704,326	–	–	704,326	704,326
Total financial assets	1,730,739	–	–	1,730,739	1,730,739
Financial liabilities					
Payables	463,971	–	–	463,971	463,971
Current borrowings	17,443	–	–	17,443	15,853
Non-current borrowings	–	35,797	–	35,797	33,997
Lease liabilities	–	–	–	–	–
Total financial liabilities	481,414	35,797	–	517,211	513,821
Total financial assets and liabilities	2,212,153	35,797	–	2,247,950	2,244,560
2024					
Financial assets					
Cash and cash equivalents	573,154	–	–	573,154	573,154
Receivables	579,867	3,125	–	582,992	582,590
Total financial assets	1,153,021	3,125	–	1,156,146	1,155,744
Financial liabilities					
Payables	803,686	–	–	803,686	803,686
Current borrowings	420,568	–	–	420,568	418,276
Non-current borrowings	–	53,241	–	53,241	49,850
Lease liabilities	–	–	–	–	–
Total financial liabilities	1,224,254	53,241	–	1,277,495	1,271,812
Total financial assets and liabilities	2,377,275	56,366	–	2,433,641	2,427,556

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

	2025		2024	
$	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	3.55%	49,850	5.78%	468,126
		49,850		468,126

Net fair value

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

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Note 12. Financial instruments (continued)

Risk exposures

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

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

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

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

Note 13. Capital expenditure and investment property commitments

Council does not have any capital expenditure committed at the reporting date that is not recognised in the financial statements as liabilities.

Council does not have any non-capital expenditure committed in relation to investment properties at the reporting date.

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. Financial indicators

$	Amounts 2025	Indicator 2025	Indicators 2024	2023	2022
Financial Indicators overview					

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating surplus	**(652,018)**	**(10.5)%**	0.4%	3.6%	1.7%
Total operating income	**6,227,096**				

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

2. Net Financial Liabilities Ratio

Net financial liabilities	**240,994**	**4%**	7%	14%	9%
Total operating income	**6,227,096**				

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

3. Asset Renewal Funding Ratio

Asset renewals	**612,697**	**54%**	86%	277%	127%
Infrastructure and asset management plan required expenditure	**1,128,300**				

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

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. The Adjusted Ratios blow show the correct treatment as per the Model Financial Statements, and the resulting distortion in key ratios for each year.

Adjusted Operating Surplus Ratio

Operating surplus	**226,248**	**3.2%**	(36.0)%	11.2%	8.1%
Total operating income	**7,105,362**				

Adjusted Net Financial Liabilities Ratio

Net financial liabilities	**(637,272)**	**(9)%**	10%	(12)%	(10)%
Total operating income	**7,105,362**				

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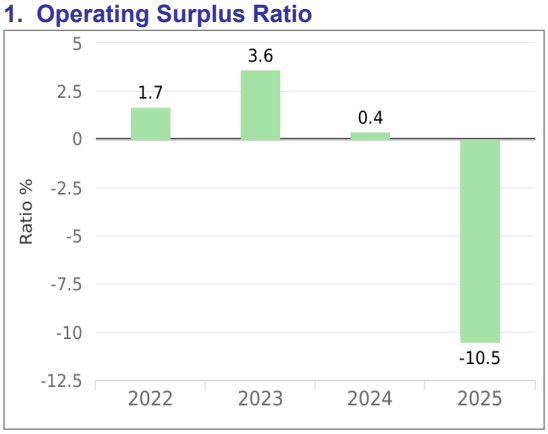
The Flinders Ranges Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 14. Financial indicators (continued)

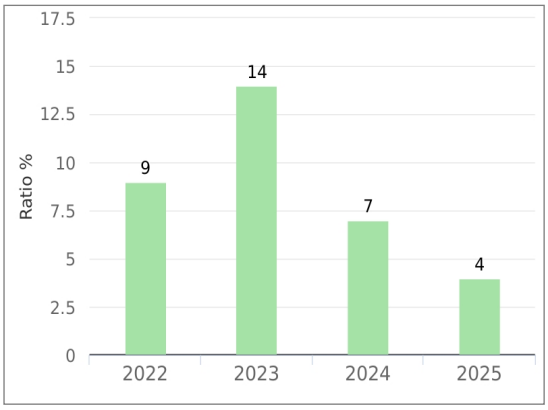
Financial indicators - graphs

1. Operating Surplus Ratio



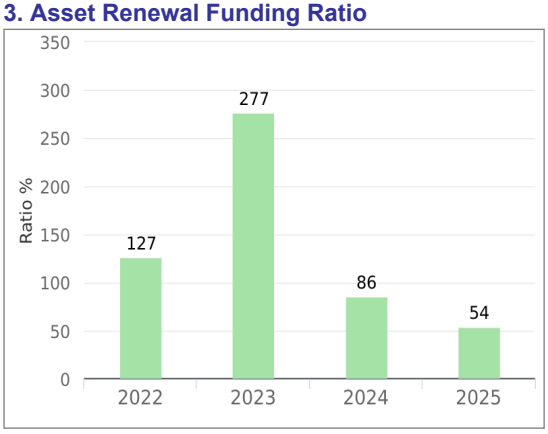
Purpose of operating surplus ratio	Commentary on 2024/25 result
This indicator is to determine the percentage the operating revenue varies from operating expenditure	2024/25 ratio (10.5)%

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2024/25 result
This indicator shows the significance of the net amount owed to others, compared to operating revenue	2024/25 ratio 4%

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2024/25 result
This indicator aims to determine if assets are being renewed and replaced in an optimal way	2024/25 ratio 54%

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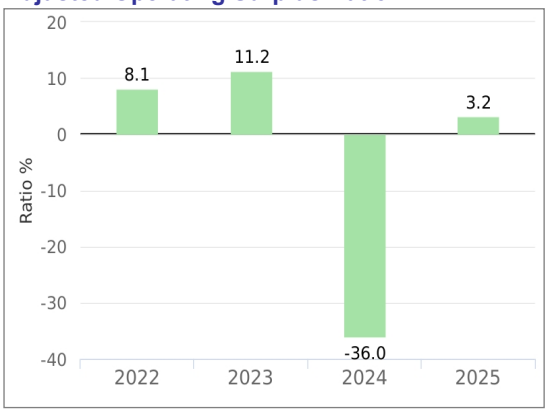
The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

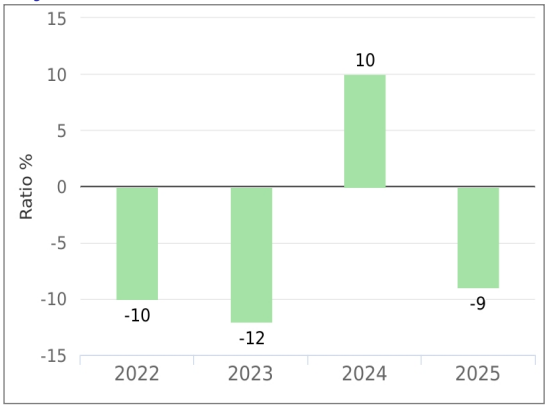
Note 14. Financial indicators (continued)

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2024/25 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2024/25 ratio 3.2%

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio	Commentary on 2024/25 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2024/25 ratio (9)%

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 15. Uniform presentation of finances

$	2025	2024

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

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

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

Income		
Rates	2,919,276	2,772,252
Statutory charges	50,376	48,454
User charges	204,766	174,113
Grants, subsidies and contributions - Capital	183,739	576,521
Grants, subsidies and contributions - Operating	2,139,699	2,660,588
Investment income	41,852	57,177
Reimbursements	195,404	25,719
Other income	491,984	410,566
Total Income	6,227,096	6,725,390
Expenses		
Employee costs	(1,989,417)	(1,972,668)
Materials, contracts and other expenses	(3,325,635)	(3,106,697)
Depreciation, amortisation and impairment	(1,562,046)	(1,614,303)
Finance costs	(2,016)	(3,509)
Total Expenses	(6,879,114)	(6,697,177)
Operating surplus / (deficit)	(652,018)	28,213
Less: grants, subsidies and contributions - Capital	(183,739)	(576,521)
Adjusted operating surplus / (deficit)	(835,757)	(548,308)
Net outlays on existing assets		
Capital expenditure on renewal & replacement of existing assets	(663,515)	(943,862)
Add back depreciation, amortisation & impairment	1,562,046	1,614,303
Add back proceeds from sale of replaced assets	14,818	3,636
	913,349	674,077
Net outlays on new & upgraded assets		
Capital expenditure on new & upgraded assets	(240,417)	(583,134)
Add back grants, subsidies and contributions - Capital New/Upgraded	183,739	576,521
Add back amounts received specifically for new & upgraded assets	81,420	338,726
	24,742	332,113
Annual net impact to financing activities (surplus/(deficit))	102,334	457,882

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16. Leases

(i) Council as a lessee

Terms and conditions of leases

Right of Use Assets

Council has a Shared Use Agreement (Lease) for part of the Quorn Railway Station for the purpose of operating a Visitor information Centre in conjunction with the Souvenir Shop to support the local tourism industry. The lease commenced in July 2014 for a perod of 10 years with a right to renew for a further 10 years. At the time of entering into the lease it was determined to be unlikely that the lease extension of 10 years would be taken up by Council.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

$	Buildings	Total
2025		
Opening balance		–
Opening balance	–	
Depreciation charge		–
Depreciation charge	–	
Balance at 30 June	–	–
2024		
Opening balance		–
Opening balance	27,432	
Depreciation charge		–
Depreciation charge	(27,432)	
Balance at 30 June	–	–

(b) Lease liabilities

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

$	2025	2024
Opening Balance	–	30,714
Accretion of interest	–	806
Payments	–	(31,520)
Balance at 30 June	–	–

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	–	27,432
Interest expense on lease liabilities	–	806
Total amount recognised in profit or loss	–	28,238

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 17. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus Superannuation Fund (formerly Statewide Super and originally Local Government Superannuation Scheme). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only members
Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.50% in 2024/25; 11.00% in 2023/24). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members
Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2023/24) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

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

Note 18. Interests in other entities

Council has no interest in any Equity Accounted Businesses such as Joint Ventures, Associates & Joint Operations.

Note 19. Non-current assets held for sale and discontinued operations

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 20. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled 1,262 km of road reserves of average width 8 metres.

2. Potential insurance losses

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

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

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

3. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to $3,057 (2024: $8,972) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

Note 21. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2025, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 22. Related party transactions

Key management personnel

Transactions with key management personnel

Paragraph 17 of AASB 124 requires Council to disclose all forms of Key Management Personnel compensation that is paid, payable or provided by the council (or on its behalf) in exchange for services rendered.

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed Officers under Section 112 of the Local Government Act 1999. In all, 14 persons were paid the following total compensation:

$	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	723,641	685,735
Post-employment benefits	58,693	51,661
Long-term benefits	64,517	31,095
Total	846,851	768,491

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above. Of these amounts, $703,533 has been paid, $78,801 is payable by Council and $64,517 has been provided for as at the reporting date. The amounts detailed as "payable" and "provided for" relate entirely to accrued Employee Leave Entitlements as at the reporting date, and are total amounts and not the net movement for the reporting period.

Key Management Personnel - Receipts From

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received the following amounts from Key Management Personnel:

Council rents a residential property in the Quorn township on behalf of one (1) Key Management Personnel. During the reporting period, Council paid the landlord a total of $13,147 for rental and utilities. This amount was paid to Council by the Key Management Personnel in the form of fortnightly payroll deductions. As at 30 June 2025, an amount of $191 remained payable to Council by the Key Management Personnel.

Parties Related to Key Management Personnel

Paragraph 18 of AASB 124 requires that if Council has had related party transactions during the reporting period, that Council shall disclose the nature of the related party relationship, together with information about those transactions including outstanding balances, commitments, provisions, expenses etc during the reporting period relating to bad/doubtful debts.

One (1) Key Management Personnel Chaired the Quorn Men's Shed Association. During the reporting period, Council provided support (materials and catering provisions) to the value of $2,566 and a Community Assistance Grant and other donations totalling $2,687. The organisation has a lease agreement with Council to use Council land and buildings thereon. No fees or rentals are charged for this.

One (1) Key Management Personnel is on the Board of the Hawker Community Sports Centre Inc. Council provided the organisation with discretionary rate rebates of $8,835 during the reporting period. No amounts are outstanding at 30 June 2025. The organisation has a lease agreement with Council to use Council land and buildings. No fees or rentals are charged for this. During the reporting period, Council received no contributions or reimbursements from the organisation. As at 30 June 2025, an amount of $1,452 remained payable to the organisation by Council for water reimbursements, with a further $8,407 paid to the organisation for water during the reporting period. Council provided the organisaton with a Community Assistance Grant of 4,640 during the reporting period.

One (1) Key Management Personnel is on the Board of the Hawker Community Development Board Inc. The organisation has lease agreement(s) with Council to use Council land and buildings. No fees or rentals are charged for this. During the reporting period, Council received $1,200 from the organisation for cleaning, electricity and freight reimbursements and a further $1,863 for subsidising swimming pool user charges. As at 30 June 2025, $300 remained payable to Council by the organisation. Council provided in-kind works to the organisation during the reporting period. Council provided the organisation with contributions of $249 for catering services and a donation of $1,000 towards one of its community events.

One (1) Key Management Personnel was a member of the Board of Regional Development Australia Far North. During the reporting period, Council made payments of $17,443 to the organisation. As at 30 June 2025, no amounts were outstanding.

continued on next page ...

Note 22. Related party transactions (continued)

One (1) Key Management Personnel is on the Board of Wirreanda Cottage. During the reporting period, Council provided the organisation with $4,631 of discretionary rate rebates over three properties. As at 30 June 2025, no amounts were outstanding.

No Key Management Personnel or parties related to them had any transactions during the reporting period on terms more favourable that those available to the general public.

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 23. Financial commentary and review

Key financial figures of Council over the past 5 years

$	2025	2024	2023	2022	2021
Financial performance figures					
Inflows:					
Rates	2,919,276	2,772,252	2,591,464	2,463,143	2,361,646
Statutory charges	50,376	48,454	51,806	46,412	66,529
User charges	204,766	174,113	141,593	105,681	82,175
Grants, subsidies and contributions	2,323,438	3,237,109	3,261,417	3,238,707	3,177,971
Investment income	41,852	57,177	48,749	18,271	19,698
Total income from continuing operations	6,227,096	6,725,390	6,622,787	6,374,129	6,221,103
Sale proceeds from I,PP&E	14,818	3,636	3,782	8,773	45,456
Outflows:					
Employee costs	1,989,417	1,972,668	1,900,054	1,850,510	1,773,907
Materials, contracts and other expenses	3,325,635	3,106,697	2,972,680	2,891,370	2,783,349
Finance costs	2,016	3,509	5,041	4,435	5,504
Total expenses from continuing operations	6,879,114	6,697,177	6,387,158	6,263,660	6,075,729
Total cash purchases of I,PP&E	(867,932)	(1,526,996)	(3,207,929)	(3,158,185)	(2,931,603)
Total loan repayments (incl. finance leases)	(18,276)	(48,315)	(42,941)	(43,599)	(45,351)
Operating surplus/(deficit) (excl. capital income)	(652,018)	28,213	235,629	110,469	145,374
Financial position figures					
Current assets	2,393,612	1,770,106	2,961,083	3,720,910	3,941,135
Current liabilities	2,329,746	1,926,358	3,534,062	3,966,317	3,635,274
Net current assets	63,866	(156,252)	(572,979)	(245,407)	305,861
Cash and investments	1,026,413	573,154	1,858,185	3,076,108	3,270,184
Total borrowings outstanding (loans, advances and finance leases)	49,850	468,126	116,442	157,702	201,301
Total value of I,PP&E (excl. land and land improvements)	93,783,935	92,457,511	88,863,055	86,024,760	84,489,057
Total accumulated depreciation	36,633,580	35,253,556	33,672,896	32,189,908	30,706,814
Indicative remaining useful life (as a % of GBV)	61%	62%	62%	63%	64%

Source: Published audited financial statements of Council (current year & prior years)

The Flinders Ranges Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 24. Council information and contact details

Principal Place of Business:
1 Seventh Street
QUORN SA 5433

Contact details

Mailing Address:
PO Box 43
QUORN SA 5433

Telephone: 08 8620 0500

Opening Hours:
Monday to Friday - 9:00am to 5:00pm
Saturday & Sunday - Closed
Public Holidays - Closed

Internet: www.frc.sa.gov.au
Email: council@frc.sa.gov.au

Officers

Chief Executive Officer
Sean Holden

Auditor
Ian G McDonald FCA
PO Box 75
HENLEY BEACH SA 5022

Elected Members (as at 30 June 2024)

Mayor
Ken Anderson

Councillors
Cr Patsy Reynolds (Deputy Mayor)
Cr Ian Carpenter
Cr Greg Flint
Cr Julian Hipwell
Cr David Hunter
Cr Ashley Parkinson
Cr Angus Searcy
Cr Steve Taylor

Other information

ABN: 43 952 255 151

Ian G McDonald FCA

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

The Flinders Ranges Council
Independent Auditor's Report

To the members of the Flinders Ranges Council

Qualified Opinion
We have audited the accompanying financial report of the Flinders Ranges (the Council), which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the Flinders Ranges Council.

In our opinion, except for the effects of the matters described in the Basis for Opinion section, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

Basis for opinion
We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (Including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Infrastructure and property has not been revalued since the 30 June 2017. A revaluation needs to be undertaken to confirm the written down replacement cost and the depreciation expense.

Council's responsibility for the financial report
Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 and for such internal control as Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.
In preparing the financial report, Council is responsible for assessing the Council'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 Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

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

As part of an audit of the financial report in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Ian G McDonald FCA
Registered Company Auditor 16458

Signed at Grange, 1 December 2025

Ian G McDonald FCA

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

Independent Assurance Report on the Internal Controls of The Flinders Ranges Council

We have audited the compliance of The Flinders Ranges Council (Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2024 to 30 June 2025 have been conducted properly and in accordance with law.

Opinion
In our opinion, the Council has complied, in all material respects, with *Section 125* of the *Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2024 to 30 June 2025.

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

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

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

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

Our Responsibility
Our responsibility is to express an opinion on the Council's compliance with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable *Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements*, issued by the *Australian Auditing and Assurance Standards Board*, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2023 to 30 June 2024. *ASAE 3100* also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

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



Ian G McDonald FCA
Chartered Accountant
Registered Company Auditor 16458

Signed at Grange this 1 December 2025

www.creativeauditing.com.au

Ian 0419 620 906
ianmcdonald@creativeauditing.org

PO Box 75, Henley Beach SA 5022
ABN 37 158 328 655

Nancy 0408 832 848
nancytran@creativeauditing.org

Liability limited by a scheme approved under Professional Standards Legislation.

The Flinders Ranges Council

General Purpose Financial Statements

for the year ended 30 June 2025

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The Flinders Ranges Council for the year ended 30 June 2025, the Council's Auditor, Ian G McDonald FCA, has maintained its independence in accordance wit hthe requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 201 1*made under that Act.

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



Sean Holden
Chief Executive Officer



Ian Swan
Presiding Member, Audit Committee

Date: 20 November 2025

Ian G McDonald FCA

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

The Flinders Ranges Council

General Purpose Financial Statement

For the year ended 30 June 2025

Audit Certificate of Audit Independence

We confirm that, for the audit of the financial statements of The Flinders Ranges Council for the year ended 30 June 2025, we have maintained our independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



Ian G McDonald FCA

Date: 17 October 2025



NYLGA
NORTHERN & YORKE
LOCAL GOVERNMENT ASSOCIATION

Annual Report

Northern & Yorke Local Government Association

2024-2025

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues in existence as a regional subsidiary of the Local Government Act 1999. In 2024 the Central Local Government Region of South Australia adopted the trading name of Northern and Yorke Local Government Association (N&YLGA) to which it is now referred.

The Northern and Yorke Local Government Association (N&YLGA)

Charter Clause 6.3 Annual Report

6.3.1 The N&YLGA must each year, produce an Annual Report summarising the activities, achievements and financial performance of the N&YLGA for the preceding financial year.

6.3.2 The Annual Report must incorporate the audited financial statements of the N&YLGA for the relevant financial year.

6.3.3 The Annual Report must be provided to the Constituent Councils by 30th September each year. The Central Local Government Region was established in 1998 under Section 200 of the Local Govern ment Act 1934 as a controlling authority.

Contact details:

Address:	PO Box 39, Bridgewater SA 5155
Telephone:	0403 008 331
Email:	ceo@nylga.sa.gov.au
Website:	https://nylga.sa.gov.au/



Board of Management

Council	Delegate Member
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare and Gilbert Valleys Council	Mayor Allan Aughey OAM
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Stephen McCarthy
District Council of Orroroo Carrieton	Mayor Grant Chapman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien (resigned), Acting Mayor Michael Phillips-Ryder; and new Mayor Bill Close
Northern Areas Council	Mayor Sue Scarman
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Bill Gebhardt
The Barossa Council	Mayor Michael (Bim) Lange OAM
The Flinders Ranges Council	Mayor Ken Anderson
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund (resigned) and Acting Mayor Richard Carruthers

Office Bearers for 2024-2025

N&YLGA Chairman	Mayor Rodney Reid
Deputy Chairs	Mayor Ken Anderson Mayor Roslyn Talbot
South Australian Regional Organisation of Councils (SAROC)	Mayor Rodney Reid Mayor Roslyn Talbot
N&YLGA Chief Executive Officer	Mr Simon Millcock (June 2024-November 2025); Mrs Bridget Ransome (November 2024 to June 2025)
Auditor	ATA Audits

The following meetings of the Board of Management were held during the 2024-2025 year

N&YLGA Board Meetings	30th August 2024 (including AGM) 29th November 2024 9th December 2024 (Special Meeting) 21st February 2025 6th June 2025	Clare & Gilbert Valleys Copper Coast Online Adelaide Plains Orroroo Carrieton

There were four advisory committees in 2024-2025

Audit & Risk Committee	20th August 2024 19th November 2024 17th February 2025 22nd May 2025 28th May 2025
Road Transport & Infrastructure Advisory Committee	6th August 2024 22nd April 2025
CWMS Advisory Committee	12th August 2025
Waste Management Advisory Committee	A meeting was arranged, but there was insufficient quorum to proceed.

All agendas and minutes from the Board meetings and these committees are published in the N&YLGA website at this location: https://nylga.sa.gov.au/

All advisory committee minutes were provided with the agendas to the Northern & Yorke LGA board meetings.

The constituent councils during the year are provided with Board Agendas, Minutes, Annual Reports, Business Plan, Budget, Financial Reports and any other required documents.



COMMITTEE	MEMBERS
Audit & Risk Management Committee	Stephen Rufus, CEO (Chair) Mayor Rodney Reid Mayor Stephen McCarthy Mayor Ken Anderson Ian McDonald (Independent Member)
Executive Committee	Mayor Rodney Reid (Chair) Mayor Roslyn Talbot Mayor Ken Anderson Paul Simpson, CEO Barunga West
Road Transport & Infrastructure Advisory Committee	Mayor Leon Stephens (Port Pirie) Lee Wallis (Goyder) Steve Kaesler (Barossa) Tim Neumann (Copper Coast) Andre Kompler (Yorke Peninsula) Russell Troupe (Department for Infrastructure and Transport) Daniel Willson (RDA Yorke and Mid North) Stuart Roberts (Wakefield) Mitchell Foote (Flinders Ranges) Scott Reid (Northern Areas
Community Wastewater and Management Advisory Committee	Mayor Leon Stephens (Pirie) Gary Easthope (Clare and Gilbert Valleys) Grant Smith (Yorke Peninsula) Nathan Berry (Light) Kirsty Morgan (Wakefield)
Waste Management Advisory Committee	Mayor Mark Wasley (Adelaide Plains) Simon Neumann (Copper Coast) Tom Jones (Adelaide Plains) Robyn Ridsdale (Barossa) Glen Growden (Wakefield) Andrew Kompler (Yorke Peninsula) Megan Renzella (Light)

CHAIRMAN'S REPORT
MAYOR RODNEY REID

The 2024-2025 year has seen many changes.

Simon Millcock had been our Chief Executive Officer of Legatus/N&YLGA for several years. It was a decision of the board not to renew his contract but encouraged him to apply for the position. Simon chose not to apply.

I thank Simon for his contribution to the organisation.

In October 2024 N&YLGA appointed our new Chief Executive Officer, Bridget Ransome, who commenced in November. Bridget has spent time addressing the need to update the organisation's records and there were many issues with the bank but hopefully these have all been sorted. She methodically tackles everything we ask her to attend to.

I am pleased to say that Bridget has made herself available for all council's Mayors/Chief Executive Officers to gain an understanding of what priorities each council may have within the group. She has also built relationships with Chief Executive Officers of other Regional Local Government Association (LGA) groups.

Bridget is working with two RDAs and the Landscape Board as part of the Regional Alliance.

Colin Davies had supported the N&YLGA as a finance contractor. In April/May 2025 Colin resigned from his finance officer role. I thank Colin for his handling of the finances since taking them on from Flinders Council staff.

At the same time that Colin resigned I was made aware that the LGA SA may be considering handling the Limestone Coast LGA finances from July. Bridget and I spoke with senior staff at the LGA SA and then, endorsed by the board we entered into a trial with LGA SA managing the N&YLGA finances until June 2026. So far this is working well and as can be seen in the reports it is meeting our financial reporting needs
.
This year within N&YLGA we saw two Mayors, Bill O'Brien, Mayor of Light Council and Darren Braund, Mayor of Yorke Peninsula Council, resign from their positions.

I have always appreciated Bill's knowledge of decisions made by Legatus and N&YLGA. For many years he was a Deputy Chairperson, and I do miss my conversations with Bill.

Darren brought great wisdom and a willingness to contribute as needed to our meetings. I valued his support of me taking on the Chairperson's role.



Many CEOs have resigned from councils within our region requiring councils to have interim and or acting CEOs. I have always advocated for CEO's being present in our discussions and listening to our decision-making at N&YLGA meetings. They often need to act upon them. Various CEOs have sat on our advisory committees as well.

Regardless of the time span that you have been at a council in the N&YLGA I thank you for your contributions, knowledge sharing and follow up as required. Our advisory committees provide local knowledge and expertise.

Mayors Roslyn Talbot and Ken Anderson are the current deputy chairpersons and are twelve months into their two-year appointments. We have had many Executive meetings throughout the year, and CEO Paul Simpson has also been part of this. Sharing thoughts and ideas makes my role easier and has greatly influenced our board meeting agendas.

Bridget has met all our local MPs both State and Federal. She has also interacted with many others. Bridget and I sat in the Gallery of the Legislative Council to listen to the bill presented by Hon Frank Pangallo MP, regarding the rating of sites involved with electricity generation. Bridget presented to the Country Cabinet held at Mallala on behalf of the N&YLGA in March of this year.

I have represented N&YLGA at Regional Alliance Meetings and attended functions hosted by Landscape SA, RDA and/or local councils.

This year Mayor Talbot and I have been the SAROC representatives for fourteen of our councils and Mayor Stephens has represented Port Pirie Council through the Spencer Gulf Cities group. SAROC has also had a year of changes with their terms of reference and procedures experiencing an ongoing review.

I maybe your chairperson, but the success of the N&YLGA is built on the support and encouragement we offer each other as Mayors and staff of neighbouring councils. In our major review of the organisation, we believed that having fifteen councils as one voice when needed makes us very influential in the local government sector in South Australia.

I am humbled by your patience and support personally for me throughout 2024-2025 and look forward to leading N&YLGA to greater sharing and building of our region in the 2025-2026 year.



29th August 2025
Mayor Rodney Reid
Chairperson
Northern and Yorke Local Government Association

NYLGA
NORTHERN & YORKE
LOCAL GOVERNMENT ASSOCIATION



CEOs REPORT
BRIDGET RANSOME

I commenced in the role of Chief Executive Officer on 25th November 2024, excited to be taking on a new opportunity and also returning to local government after a four-year absence.

I am grateful to Simon Millcock the previous CEO for a hand over period in the initial first three weeks of the role.

I cannot report on the months July – November 2024 for the period that Simon was CEO, except to list some of the activities that were undertaken during this period:

2024	Activity	Organisation/Comment
July	Regional LGA grants proposal	Covering 2024-25 period
	Tourism Forum	UniSA
	Regional Roads Forum	Melrose
	SAROC Meeting	LGA
	Standing Committee on Regional Infrastructure and Transport	LGA
	CWMS	Discussion
	Lifeline	Volunteer Australia
	Road Transport & Infrastructure Advisory Discussion	N&YLGA
August	Lifeline	Volunteer Australia
	Road Transport & Infrastructure Advisory Meeting	N&YLGA
	SA Community Foundation Initiative	The Healthy Collective
	Audit & Risk Management Committee	N&YLGA
	Regional Development Funding opportunities	UniSA
	AGM	N&YLGA
September	SAROC	LGA
	Roads and Waste Committee	N&YLGA
	Regional LGAs	Get together
	SA Suicide Prevention Council	Port Pirie
October	Executive Committee	N&YLGA
	Climate Risk Community of Practice	LGA
	Suicide Prevention	Conversations
	SA, NT, WA Regional CoP	Climate Change
	Community Resilience	Northern & Yorke
	CWMS Project Discussion	N&YLGA
	Special Meeting	N&YLGA
November	Agenda Ordinary Meeting	N&YLGA
	Audit & Risk Management Committee	N&YLGA
	Executive Meeting	N&YLGA
	Tourism Symposium	UniSA
	LGA AGM	LGA

In my first week as CEO, I attended the November Board meeting of the Northern & Yorke LGA and met the mayors of the fifteen councils, and some of the CEOs and invited guests that were in attendance.

To understand the requirements of the role I was advised to follow the *Annual Business Plan* document, which has helped me to organise priorities for the association. I offer these in key headings within this report.

Advocacy Plan

The first time I organised a board meeting for N&YLGA was the February 2025 meeting.
Directly following the formalities of the meeting, we held an advocacy workshop with members. This workshop identified the following as most important to the councils at that time:

- Water (connectivity/access, especially for new housing developments)
- Childcare
- Health Services
- Roads and Transport
- Cost shifting.

I was also advised that the previous CEO conducted a member survey in August 2024 and the results of this survey also helped in understanding as to those items considered to be most important to the region from an advocacy perspective. As well as the above-mentioned items, other issues include:

- Regional high-speed broadband access
- Housing
- Local Government legal fees
- Rating Equity – Power Generators
- Centralised Model of Mental Health Service delivery
- Increased Commonwealth assistance grants
- The removal of barriers to State and Federal grant programs
- Increased funding for tourism and promotion of the region
- Increased funding for regional waste infrastructure.

These items have been summarised in further detail about each issue in the *N&YLGA Advocacy Plan*, which I presented to the board at its June 2025 meeting, and which was subsequently endorsed at that meeting.

Prior to the June meeting I also presented key issues at the Premier's Country Cabinet in March 2025 and received a favourable response from the Premier.

During the first 3-6 months in the role of CEO I also met with most of the member council Mayors and CEOs; members of the Flinders Alliance; and Members of Parliament for the Northern and Yorke region.

I also attended the ALGA Conference in June 2025 in Canberra, which gave me great insight into the issues impacting local government councils across Australia. During the conference I also attended a briefing with the Federal Minister for Local Government Hon Kristy McBain MP.

2025-26 Annual Business Plan

A requirement of the CEO role is to review and update the *Annual Business Plan* for N&YLGA. The review is conducted annually at the completion of the financial year.

This review included an update on the finances, after a budget review which I carried out in preparation for the February 2025 Board meeting, and which was endorsed by the board at that meeting.

The *Annual Business Plan 2025-2026* guides the priorities of the association over a rolling 4-year period, and this replaces the need for a long-term financial plan. The plan was approved by the board at the 6th June 2025 Ordinary meeting.

Board Meetings

I have attended and arranged the board papers for the following Ordinary Meetings of the association since I commenced in the role of CEO:

- 25th November 2024 (Copper Coast as an observer)
- 21st February 2025 (Adelaide Plains)
- 6th June 2025 (Orroroo Carrieton)

At the February meeting, I arranged three presentations as follows:

- Childcare Model, Michael French
- Equip Psychological Well-being program for regional communities, Dr Amanda Taylor, University of Adelaide
- 2025 Small Town Re-invention Conference, Hon Tony Piccolo MP.

As a result of the presentations, Orroroo Carrieton Council agreed to participate in the Equip program; and the Board approved N&YLGA sponsoring the 2025 Small Town Re-Invention Conference.



At the June meeting, I arranged the following presentations:

- Tom Venning (Liberal for Grey)
- Heather Holmes-Ross (President, LGA)
- Tim Viner-Smith (HDS Consulting, Road Transport Plan Update).

Communications Plan

I prepared and presented a Communications Plan for the N&YLGA which was endorsed at the June 2025 Board Meeting.

The plan was put together after reviewing the current website of N&YLGA, social media and general communications profile. The emphasis of the plan going forward is to lift the profile of the association to ensure visibility to state and federal government agencies, and to be the point of attraction into the region for on-going engagement.

I have commenced implementing the plan and can advise the following:

- A new logo brand was approved at the June board meeting and has started to be implemented across documents and reports
- Work will commence on the updating of the internal file structure of the organisation in September 2025
- IT services have been consolidated into one location out of Clare
- Meetings have been conducted with a web designer in relation to building a new website
- Social media is on-going utilising the new brand.

Financial Services

In March 2025 I initiated a review of the finances in consultation with the Chairman N&YLGA and the Chair of the Audit & Risk Management Committee.

The financial services of N&YLGA had not been reviewed for several years, and so it was timely to initiate this, and to implement more rigour around the financial controls of the association.

As a result of the review the existing contractor, Colin Davies, chose to resign and negotiations were then undertaken with LGA to provide financial services going forward. LGA has been providing services since May 2025 and it was negotiated as a 12-month initial contract, which is working very well at this time; and has seen all financial reporting streamlined to a more user-friendly format.

At the time of updating the financial services provider, all signatories at bank were also updated.

Also, in preparing the paperwork for the first Audit & Risk Committee meeting I noticed that although the Board had approved the appointment of a new Auditor, it had not been progressed. This has now been rectified, with ATA Audits confirmed and on board as the new auditor. The auditor has prepared the financials for the August 2025 AGM, with no issues apparent in financial operation at this time.

IT Services

The IT contractor for the association decided to move his business activities away from the type of services offered to N&YLGA.

As a result of this, I consolidated N&YLGAs IT based services to Honeycomb Design located in Clare. Honeycomb currently support our website and provides adhoc design services as required.

With the changeover it has been identified that N&YLGA is currently holding a number of licences that are considered unnecessary, and I am working with them to streamline our operations in this regard.

Policies and Procedures

The policies and procedures of N&YLGA have not been reviewed for several years. I am currently reviewing and updating these policies, and they will be presented at forthcoming board meetings for review and ratification by the board.

Road Transport and Infrastructure Advisory Committee

The Road Transport and Infrastructure Advisory Committee (RTIAC) met on 22nd April 2025. At this meeting we conducted the scoring of the SLRP applications received from N&YLGA councils. I wrote up supporting notes from this meeting and then worked with Tim Viner-Smith of HDS Consulting to refine the grant applications.

I was pleased to be advised that N&YLGA were awarded all 6 projects submitted under the SLRP this year as follows:



Road	SLRP Funding	Priority Score
North Coast Road Stage 3 Pt Turton Yorke Peninsula Council	$1,460,000	1
Bethel Road Stage 2 Light Regional Council	$1,333,000	2
College Road Light Regional Council	$1,333,000	3
Hart Road Adelaide Plains Council	$ 559,667	4
Vandeleur Road Clare & Gilbert Valleys Council	$1,080,000	5
Bruce Road Clare & Gilbert Valleys Council	$ 736,000	6
TOTAL FUNDING APPLICATIONS	$6,501,667	

N&YLGA will shortly be invoicing the councils that were successful at 0.64% of each grant, in return for the association's scoring and support of submissions and advice supplied by HDS Consulting.

I continue to liaise with Tim Viner-Smith on the review of the Road Transport Plan for the Northern & Yorke region.

Community Wastewater Management Scheme (CWMS)

I inherited a CWMS project from the previous CEO entitled: *Climate Resilience Community Wastewater Management System Through Data Driven Awareness and Connectivity for Regional SA Communities.*

I attended a briefing for this project at Mawson Lakes with the project team, and from there I progressed discussions with Mt Remarkable Council, and they agreed to be one of the councils participating in the study.

I have contacted the previous members of the CWMS Committee for N&YLGA and have received mixed reactions as to the need and purpose of the group. Some members feel it is no longer required, whilst others have indicated that it would be important to continue with this committee. I arranged a meeting on 12th August 2025, and some members attended including David Eggers of the LGA. It was a good robust discussion, and I will be progressing some items in relation to CWMS training at the local officer level in councils, due to the outcomes of this meeting.

Since I commenced in my role, I have had regular meetings with David Eggers and will continue to ensure that the N&YLGAs CWMS committee continues to meet on a regular basis.

Governance

I continue to action all of the relevant administrative duties attached to preparing agendas, minutes and correspondence, including guest presenters in relation to N&YLGA meetings, which include:

- Board meetings
- Audit & Risk Committee
- CWMS Committee
- Road Transport & Infrastructure Advisory Committee
- Executive Committee
- Waste Management Advisory Committee.

These committees met as follows during the 2024-2025 financial year:

N&YLGA Board Meetings	30th August 2024 (including AGM) 29th November 2024 9th December 2024 (Special Meeting) 21st February 2025 6th June 2025
Audit & Risk Committee	20th August 2024 19th November 2024 17th February 2025 22nd May 2025 28th May 2025 (online)
Executive Committee	22nd August 2024 1st October 2024 19th November 2024 14th February 2025 30th May 2025
Road Transport & Infrastructure Advisory Committee	6th August 2024 22nd April 2025
CWMS Advisory Committee	12th August 2025
Waste Management Advisory Committee	A meeting was arranged, but there was insufficient quorum to proceed.

SAROC

I have provided regular reports on time prior to each SAROC Meeting. Reports include a summary of the regional priorities, activities and initiatives being carried out by N&YLGA.



Regional Alliance

I am a member of the Regional Alliance, and I organised the June meeting, as this activity rotates amongst regular participants.

I have been working with alliance members on a range of initiatives including:

- Drought (allocation of priorities for the $300k provided to the region for activities beyond the $55m provided by the State Government) – as per initiatives listed in the Regional Drought Resilience Plan
- Joint submission on the Draft Yorke Peninsula and Mid North Regional Plan
- RAA Mid-North Regional Road Assessment project
- Business Mentoring program in collaboration with Honeycomb Design, Clare.

Other items

Media Training: I recently organised media training for some Mayors and CEOs within the Northern & Yorke region.

The media training was presented by journalist and media personality Graeme Goodings, along with his cameraman David Hales. Participants presented both to camera and were also mock interviewed on a relevant issue during the training.

All participants have been sent personalised feedback from Graeme Goodings upon completion of the training.

Campaign Monitor: I have implemented an electronic e:newsletter to keep in touch with member councils and regional stakeholders and to inform them of both N&YLGA initiatives and activities; and other types of opportunities that may be beneficial to the region. I have received very positive feedback about the electronic e:newsletter and continue to send them out on a monthly basis.

2025 Small Town Reinvention Conference: I have met with the organiser, Peter Kenyon of the Bank of I.D.E.A.S. Northern & Yorke have also undertaken a silver sponsorship of the event which is being held in Kapunda this September.

I have been asked to MC one of the days of the conference and ensured that our logo is being featured on all promotional materials.

Five Nations Board: N&YLGA contributes financially to support the Five Nations Landscape Board. Members of the Regional Alliance have all committed to providing funding in support of the board. We were invoiced to contribute $3,000 on an annual basis and when I went back over the minutes, I noticed all other agencies were contributing $2,000 per annum. After following this up I managed to have our contribution reduced to $2,000 per annum.

I have also written to each of the Indigenous leaders within the Five Nations Board confirming our support and inviting them to present at a forthcoming N&YLGA Board meeting.

Other Regional LGAs: I have been connecting with the other CEOs of regional LGAs as there are a number of new appointments. We regularly connect to share challenges, information and any issues. This has been a very helpful group for me as a relatively new CEO to the association.

Grants: Regional LGAs are provided with $40,000 from the LGA each year to progress regional initiatives. I have reported on the previous projects that were implemented by the previous CEO to finalise the acquittal process for the 2024-25 grant period.

I have submitted grant requirements for the 2025-2026 period with the following projects:

- Waste Management webinar series for council staff
- Get Home Safe Foundation road safety project for Flinders Ranges Council
- Community Plans for 4 townships impacted by Algal Bloom in the Yorke Peninsula council area.

In addition to the above grant, I have also secured the following:

- $47,300 for business mentoring for drought impacted businesses
- $38,500 for Stage 2 of the Desert Childcare Advocacy Project
- $11,000 for business mentoring for businesses impacted by the Golden North closure in the Northern Areas Council.

Climate Change Adaptation Plan: This is regularly discussed in Regional Alliance Meetings. I am also a member of the LGAs RCP Climate group that meets online to share ideas and initiatives.

I attended the LGAs Climate Ready Regions Workshop in Clare and agreed to liaise with the LGA on initiatives emanating from this project on behalf of councils in the Northern & Yorke region.

I introduced the Equip project to the region and this will deliver climate adaptation on the ground in the local community of Orroroo Carrieton. I also continue to manage the Community Disaster Prep website which is under the N&YLGA responsibility. Link: Home - Preparing your community for disasters & emergencies

Waste and Resource Recovery Strategy and a Waste Management Action Plan: I have met with the CEO of KESAB to discuss regional initiatives around waste management, and this has led to the potential funding of the Waste Management webinar series for council staff.



The Waste Management Strategy 2021-2026 for the region is also due to be updated. I have met with Rawtec consultants as the previous consultants employed to produce the strategy, and they have submitted a proposal to conduct the review by 2026.

Internal operating environment: I inherited quite a mess in relation to the internal workings of the N&YLGA. Documentation has been difficult to locate if at all. This has required me to spend quite a lot of time trying to locate information so I can determine what has been actioned, missed or requires follow up.

In addition to this, the invoicing by external contractors had been left to expand without any checks and balances in place. Some of the invoices I have received since I commenced have been excessive and I have had to go back to query the services provided and the rates charged, which has resulted in some savings.

Procedural Document: As I had limited time with the previous CEO during the handover period. There were many parts of N&YLGA that I was not made aware of; there are also no procedural guidelines on any aspect of the operation of N&YLGA. This is a serious fault that I am now in the process of rectifying. As internal procedures start to settle, I will be producing a complete procedural manual for the association, covering all aspects of its operation and this will include updating all policies and procedures.

Conclusion: I would like to thank all Mayors and CEOs within the Northern and Yorke region and also representatives of regional stakeholder organisations that have made me welcome and also continue to support me in my role as CEO. I would particularly like to thank the Chairman, Mayor Reid for his continued support, advice and direction and also Stephen Rufus, Chair of the Audit & Risk Management Committee for his guidance and support especially with the financial transition side of the association's activities these past 8 months.

B. Ransome

29th August 2025
Bridget Ransome
Chief Executive Officer
Northern and Yorke Local Government Association

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NORTHERN & YORKE
LOCAL GOVERNMENT ASSOCIATION

AUDIT & RISK MANAGEMENT COMMITTEE

CHAIR, STEPHEN RUFUS

It gives me great pleasure to present this report to the Board of the Northern and Yorke LGA AGM on the activities of the Audit and Risk Management Committee for the 2024-2025 year, and I thank the Board for my continued appointment to the position of Chair.

The Committee has met on the following occasions during the year with all members being active during the year:

- 20th August 2024
- 19th November 2024
- 17th February 2025
- 22nd May 2025
- 28th May 2025.

With the transition of the appointment of the new Chief Executive Officer, the Committee has overseen a number of changes, including a revised banking process and change in signatories, and financial services provider to a shared service model provided by the LGA.

These changes have incorporated a review of the financial reporting to the Committee and the Board that addresses previous concerns raised by Member Councils with the complexity of the reporting.

Furthermore, the change in financial service provider has improved efficiency in the financial management of the organisation, with open reporting and accountability that is reassuring for the Committee.

A concern is raised with the membership of the Committee and that a vacancy remains for an appointment of another CEO from a Member Council, which in my view, requires the attention of the Board. I therefore encourage my fellow CEOs to consider nominating for the vacant position to be a part of the Committee.

I take this opportunity to thank the previous CEO Simon Millcock for his reporting and interaction with the Committee and the financial services provided by Colin Davies.

In closing, it has been a pleasure to work with the CEO Bridget Ransome in the role and to work through the challenges and changes to the financial system of the organisation, and I look forward to this ongoing professional relationship and conduct that Bridget brings to the role.



29th August 2025
Stephen Rufus
Chair
Northern and Yorke Local Government Association

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LOCAL GOVERNMENT ASSOCIATION

This is a summary of activities undertaken, and recommendations made during 2024-2025.
The committee met as follows:

Audit & Risk Management Committee	20th August 2024 19th November 2024 17th February 2025 22nd May 2025 28th May 2025 (online)

COMMITTEE MEMBERS	NO. OF MEETINGS ATTENDED
Mayor Rodney Reid	5
Mayor Stephen McCarthy	6
Stephen Rufus (Chair)	6
Ian McDonald	6
Colin Davies	0

The following table sets out the principal issues addressed by the Committee for 2024-2025.

Principal Issues Examined	Comment
Audit Committee Chair and Members	Stephen Rufus continued as Chair and all members are serving within their 2-year tenure
Annual Financial Report	No issues, and a new auditor was appointed being ATA Audits and endorsed by the committee and the N&YLGA full Board. Noted the continued independence of the auditing process
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure certified of carry over reserves and accumulated surplus for business plan and budgets
Review of work plan and internal controls	The provision of external financial services to the association was reviewed and a new provider endorsed being LGA Shared Services
Charter	No change to the Charter
Business, Budget and Strategic Plan	Monitored the 2024-2025 business plan and budget Noted, supported and provided input to the N&YLGA *Annual Business Plan 2025-2026* Simplified budget reporting
Equity/Reserves	Recommendations to the Board on the levels to be held and noted that they are in alignment with previous agreed levels.

CENTRAL LOCAL GOVERNMENT REGION

of SA trading as

Northern and Yorke Local Government Association

Annual Financial Statements

For the financial year

01 July 2024 - 30 June 2025

NYLGA

NORTHERN & YORKE

LOCAL GOVERNMENT ASSOCIATION

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

General Purpose Financial Reports for the year ended 30 June 2025

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NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th June 2025

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Northern and Yorke Local Government Association ('the Association') to certify the financial statements in their final form. In our opinion:

- The accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- The financial statements present a true and fair view of the Association's financial position at 30th June 2025 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 Group'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.



.....

Bridget Ransome
CHIEF EXECUTIVE OFFICER
Date: 3rd September 2025



.....

Mayor Rodney Reid
CHAIRMAN

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2025

STATEMENT OF COMPREHENSIVE INCOME

	Note	2025 $	2024 $
INCOME			
CouncilContributions	2	251,182	237,615
Grants,subsidiesandcontributions	2	70,000	107,400
InvestmentIncome	2	25,837	27,731
Otherincome	2	450	7,211
TotalIncome		347,469	379,957
EXPENSES			
EmployeeCosts	3	186,190	239,291
Materials,Contracts&OtherExpenses	3	112,100	188,815
Depreciation,amortisation&impairment	3	3,721	2,500
TotalExpenses		302,011	430,606
OperatingSurplus/(Deficit)		45,458	(50,649)
OtherComprehensiveIncome		-	-
NetSurplus/(Deficit)		**45,458**	**(50,649)**
TOTALCOMPRENSIVEINCOME/(LOSS)		**45,458**	**(50,649)**

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

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION
as at 30th June 2025

	Note	2025	2024
ASSETS		$	$
Current Assets			
Cashandcashequivalents	4	433,856	486,022
Tradeandotherreceivables	4	34,503	1,791
TotalCurrentAssets		468,359	487,813
Non-currentassets			
Property,plantandequipment		44,072	10,000
TotalNon-CurrentAssets		44,072	10,000
TOTALASSETS		512,431	497,813
LIABILITIES			
Currentliabilities			
Tradeandotherpayables	5	8,971	8,469
Provisions	5	8,819	-
TotalCurrentLiabilities		17,790	8,469
Non-currentliabilities			
Provisions		-	40,161
TotalNon-CurrentLiabilities		-	40,161
TOTALLIABILITIES		17,790	48,630
NETASSETS		**494,642**	**449,183**
EQUITY			
AccumulatedSurplus		224,872	179,413
OtherReserves	6	269,770	269,770
TOTALEQUITY		**494,642**	**449,183**

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

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY
for the year ended 30th June 2025

2025	Notes	Accumulated Surplus $	Other Reserves $	TOTAL EQUITY $
Balance at end of previous reporting period		179,413	269,770	449,183
Net Surplus for Year		45,458		45,458
Other Comprehensive Income				-
Transfers between reserves		-	-	-
Balance at end of period		**224,872**	**269,770**	**494,641**
2024				
Balance at end of previous reporting period		230,062	269,770	499,831
Net Deficit for Year		(50,649)	-	(50,649)
Other Comprehensive Income		-	-	-
Transfers between reserves				-
Balance at end of period		**179,413**	**269,770**	**449,182**

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASH FLOWS
for the year ended 30th June 2025

	Note	2025	2024
		$	$
CASHFLOWSFROMOPERATINGACTIVITIES			
Receipts			
Council Contributions		251,082	237,615
Investmentreceipts		26,226	27,731
Grantsutilisedforoperatingpurpose		44,000	196,708
Reimbursement			
Other Revenues		450	7,211
Payments			
EmployeeCosts		(219,831)	(234,009)
Materials,contracts&otherexpenses		(116,299)	(254,383)
FinancePayments			
NetCashusedinOperating Activities		**(14,372)**	**(19,127)**
CASHFLOWSFROMINVESTINGACTIVITIES			
Receipts			
Amountsspecificallyfornew orupgraded assets		-	-
Saleofreplacedassets			
Payments		-	-
Expenditureonrenewal/replacementof assets		(37,793)	909
Expenditureonnew/upgradedassets			
Purchaseofinvestmentsecurities		-	-
Netpurchaseofinvestmentsecurities		-	-
Development ofrealestateforsale		-	-
LoanMadetocommunitygroups		-	-
CapitalcontributedtoequityaccountedCouncilbusinesses		-	-
NetCashusedinInvestingActivities		**(37,793)**	**909**
CASHFLOWSFROMFINANCINGACTIVITIES			
Receipts		-	-
Payments		-	-
NetCashprovidedby(orusedin)FinancingActivities		**-**	**-**
Netcashincrease/(decrease)incashheld		(52,165)	(18,218)
Cashandcashequivalentsatbeginningofperiod	7	486,022	504,240
Cashandcashequivalentsatendofperiod		**433,856**	**486,022**

Thisstatementistobereadinconjunctionwiththe attachedNotes

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES to and FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

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

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

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

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

The Northern and Yorke Local Government Association ('the Association') is a regional subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999.

The Constituent Councils are:

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

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

1.3 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. In other cases, AASB 1058 applies when the Association enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the Association.

1.4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables 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.

1.5 Vehicles & Contents

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

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

Contents	$2,000
Motor Vehicles	$5,000

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

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

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

1.6 Payables

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

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

1.7 Provisions

Salaries, Wages & Compensated Absences
The Association has 0.8 FTE employees as at 30th June 2025, a Chief Executive Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll- based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll-based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government 10-year bond rates.

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

1.8 Superannuation
The Association contributes the statutory 11.5% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 12% for the 2025-26 financial year.

1.9 GST Implications
In accordance with UIG Abstract 1031 'Accounting for the Goods & Services Tax:'

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

1.10 New Accounting Standards
No new accounting standards were applied by the Association during the financial year. The Association has not elected to early adopt any new accounting standards, interpretations or amendments which are not yet effective.

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

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

1.13 Comparative Information
During the financial year, the Association has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification have resulted in no change to the previously reported financial performance and position of the Association.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 2 - INCOME

	2025	2024
COUNCIL CONTRIBUTIONS	$	$
General Contribution	201,091	191,325
Other Council Contributions		
Coastal Alliance	15,000	13,290
SLRP Assessment Fee	35,091	33,000
	50,091	46,290
	251,182	**237,615**
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	25,837	27,731
Banks	-	-
	25,837	**27,731**
OTHER INCOME		
Conference Registrations & Sponsorship	450	7,211
Sundry	-	-
	450	**7,211**
GRANTS, SUBSIDIES, CONTRIBUTIONS		
CWMS	-	4,500
Disaster Recovery	-	62,900
Regional Childcare Desert Advocacy Project	30,000	-
Volunteering	-	-
Regional Capacity	40,000	40,000
	70,000	**107,400**
Commonwealth Government	-	-
State government	-	62,900
LGA	70,000	44,500
Other	-	-
	70,000	**107,400**

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES to and FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 3 - EXPENSES

EMPLOYEE COSTS	2025	2024
	$	$
Salaries and Wages	142,643	171,614
Employee leave expense	20,100	34,466
Pay in Lieu of Notice	-	909
Superannuation	19,101	22,108
Workers' Compensation Insurance	636	2,963
Professional Development	475	1,011
FBT	3,614	6,220
Total Operating Employee Costs	**186,190**	**239,291**
Total Number of Employees		
(Full time equivalent at end of reporting period)	0.80	1.00
MATERIALS, CONTRACTS & OTHER EXPENSES		
Prescribed Expenses		
Auditor's Remuneration	2,849	2,645
Subtotal - Prescribed Expenses	2,849	2,645
Other Materials, Contracts & Expenses		
Contractors & Consultants	54,172	133,005
Legal Expenses	572	0
Unleaded Fuel	4,595	5,362
Other Motor Vehicle Costs	2,929	3,378
Members Allowances & Support	5,000	5,292
Meetings & Conferences	2,498	2,206
Insurance	9,681	9,839
Rental - Premises	177	195
Advertising	8,316	1,419
Accommodation	3,033	1,046
Airfares, Taxi Fares & Parking	532	488
Travel - Reimbursement	3,135	630
Catering & Meals	2,945	14,085
Telephone & Internet	1,053	2,079
IT & Web	9,062	5,169
Postage/Stationery	1,297	1103
Sundry	256	874
Subtotal - Other Materials, Contracts & Expenses	109,251	186,170
	112,100	**188,815**
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	3,721	2,500
Contents	-	-
	3,721	**2,500**

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30th June 2025

Note 4 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS	2025 $	2024 $
Cash at Bank	22,630	36,022
Deposits at Call	411,226	450,000
	433,856	**486,022**
TRADE & OTHER RECEIVABLES		
Accrued Revenues	1,403	1,791
Other levels of Government	-	-
Debtor - General	33,100	-
	34,503	**1,791**

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES to and FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 5 – LIABILITIES

	2025 $		2024 $	
TRADE & OTHER PAYABLES	**Current**	**Non-current**	**Current**	**Non-current**
Goods & Services	50	-	1,068	-
Payments received in advance	-	-	-	-
Accrued expenses - employee benefits	3,531	-	3,622	-
Accrued expenses - other	1,450	-	1,972	-
GST & PAYG	3,940	-	1,807	-
	8,971	**-**	**8,469**	-
PROVISIONS				
Employee entitlements - Annual Leave	6,519	-	10,031	-
Employee entitlements - Long Service Leave	-	-	30,130	-
Superannuation Payable	2,300	-	-	-
	8,819	-	**40,161**	-

Note 6 – RESERVES

OTHER RESERVES	**1/07/2024**	**Transfers to Reserve**	**Transfers from Reserve**	**30/06/2025**
General Reserve	269,770	-	-	**269,770**
TOTAL OTHER RESERVES	**269,770**	-	-	**269,770**
Comparatives	*269,770*			*269,770*

PURPOSES OF RESERVES

Other Reserves

This reserve was established to provide for one year of basic operation (employee costs, vehicle costs, insurance, materials), should no revenue be received.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 7 - 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	2025 $	2024 $
Total cash & equivalent assets	4	433,856	486,022
Less: Short-term borrowings		-	-
Balances per Cash Flow Statement		**433,856**	**486,022**

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

Net Surplus (Deficit)	45,458	-50,649
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	3,721	2,500
Net increase (decrease) in unpaid employee benefits	(33,642)	5,281
	15,537	(42,868)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(32,711)	89,308
Net (increase) decrease in other current assets	(37,793)	909
Net increase (decrease) in trade & other payables	2,802	(65,568)
Net Cash provided used in operations	**(52,165)**	**(18,219)**

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 8 – Functions

Revenues and expenses have been attributed to the following functions/activities throughout the financial year. The activities of the Association are categorised into the following broad functions:

1	A	- Corporate Function
2	P001	- Regional & Community Sustainability
3	P006	- Disaster & Emergency Management
4	P009	- CWMS & Climate Change Co-ordination
5	P017	- Waste Management Composting
6	P022	- Roads & Transport
7	P027	- Community Capacity Building
8	P028	- Regional Capacity Building
9	P034	- N&Y Coastal Management Action Plan
10	P038	- Regional Waste Strategy
11	P040	- Disability Inclusion Action Plan
12	P045	- Aboriginal Engagement Committee
13	P046	- DCP Pilot Organics Plant
14	P047	- Regional Childcare Desert Advocacy Project

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 9 - Financial Indicators

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

	2025	2024	2023
Operating Surplus Ratio			
Operating Surplus / Total Operating Income	13.1%	(13.3%)	(37.1%)
This ratio expresses the operating surplus as a percentage of total operating revenue			
Net Financial Liabilities Ratio			
Net Financial Liabilities / Total Operating Income	(129.7%)	(115.6%)	(151.2%)
Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue			

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 10 – Related Party Disclosures

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Association include the Chief Executive Officer and 15 Mayors/Chairpersons of the constituent Councils. In all Key Management Personnel were paid the following total compensation:

	2025	2024
CEO	$	$
Salaries, allowances & other short-term benefits	160,804	166,637
Post-employment benefits	19,101	11,197
Long term benefits	1,559	-
FBT	3,614	6,220
Termination benefits	-	-
Total CEO	**185,078**	**184,054**
Chairperson		
Allowance	5,000	5,292
Total Chairperson	**5,000**	**5,292**
Total Key Personnel Remuneration	**190,078**	**189,346**

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year (exclusive of GST).

	Received 2025	Outstanding 2025
	$	$
The Barossa Council	13,400	0
Barunga West Council	13,400	0
Clare and Gilbert Valleys Council	13,400	0
Copper Coast Council	13,400	0
The Flinders Ranges Council	13,400	0
Regional Council of Goyder	13,400	0
Light Regional Council	13,400	0
Adelaide Plains Council	13,400	0
District Council of Mount Remarkable	13,400	0
Northern Areas Council	13,400	0
District Council of Orroroo / Carrieton	13,400	0
District Council of Peterborough	13,400	0
Port Pirie Regional Council	13,400	0
Wakefield Regional Council	13,400	0
Yorke Peninsula Council	13,400	0
TOTAL	**201,000**	**0**

Description of Services provided to all Related Parties above:
The Association is the peak regional local government organisation that is focused on the interests of its communities. The Association's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

Note 11 - Contingencies & Assets & Liabilities Not Recognised in the Statement of Financial Position

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30th June 2025.

Note 12 - Events Occurring After Reporting Date

There were no events subsequent to 30th June 2025 that need to be disclosed in the financial statements.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern and Yorke Local Government Association for the year ended 30 June 2025, the Council's Auditor, ATA Audits , has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

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MAYOR
The Barossa Council

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MAYOR
Barunga West Council

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MAYOR
Clare & Gilbert Valleys Council

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MAYOR
Copper Coast Council

.....

MAYOR
Regional Council of Goyder

.....

MAYOR
The Flinders Ranges Council

.....

MAYOR
Light Regional Council

.....

ACTING MAYOR
Adelaide Plains Council

.....

MAYOR
District of Mount Remarkable

.....

MAYOR
Northern Areas Council

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE (Continued)

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern and Yorke Local Government Association for the year ended 30 June 2025, the Council's Auditor, ATA Audits , has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

.....

MAYOR
Port Pirie Regional Council

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MAYOR
District council of Orroroo Carrieton

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MAYOR
York Peninsula Council

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MAYOR
District Council of Peterborough

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MAYOR
Wakefield Regional Council

.....

CHAIR, Northern and Yorke LGA Audit & Risk Management Committee

.....

CHIEF EXECUTIVE OFFICER
Northern and Yorke Local Government Association

.....

CHAIRMAN, Northern and Yorke Local Government Association

ATA Audits Pty Ltd
ABN 98 323 856 209

118 Fullarton Road
Norwood SA 5067

GPO Box 1037
Adelaide SA 5001

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF MANAGEMENT OF NORTHERN AND YORKE LOCAL GOVERNMENT ASSOCIATION

Opinion

We have audited the financial report of Northern And Yorke Local Government Association (the Association), which comprises the Statement of Comprehensive Income for the year ended, the Statement of Financial Position as at 30 June 2025 the, the statement of Changes in Equity and the Statement of Cash Flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the Association is prepared, in all material respects, in accordance with the accounting policies described in the notes to the financial statements.

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 Financial Report section of our report. We are independent of the Association 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 report in Australia. We have also fulfilled our other responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Board of Management's financial reporting responsibilities and for due diligence purposes. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Board of Management for the Financial Report

The Board of Management of the Association are responsible for the preparation of the financial report, and for such internal control as the Board of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management are responsible for assessing the Association'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 Board of Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Management.

- Conclude on the appropriateness of the Board of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

ATA Audits



Tammy Atkins
Director

14 October 2025
Adelaide SA



Contact:

Bridget Ransome
Chief Executive Officer
Northern & Yorke LGA
Email: ceo@nylga.sa.gov.au
Mobile: 0403 008 331

Flinders Regional Assessment Panel

Annual Report – 2024 – 2025.

The Flinders Regional Assessment Panel (FRAP) Terms of Reference at Clause 8 requires the Assessment Manager to present an annual report detailing the FRAP's activities to each of the Councils before 30 November each year. This report provides details of the activities of the FRAP from 1 July 2024 to 30 June 2025.

Panel Meetings

The FRAP met on 1 occasion during 2024-25, considering 2 development application reports for decision.

Of the 2 development application reports presented for decision, 1 application was approved, and 1 application was refused by the FRAP. No applications were withdrawn from consideration nor did the FRAP defer the hearing of any applications for decision during this period. A hearing of representations was held at 1 meeting in respect of an application.

Matters addressed by the Panel included:

- An application for the keeping of non-domestic animals at Orroroo which was the subject of representations.
- A very large domestic shed at Peterborough.

FRAP Membership

The FRAP membership for 2024-25 comprised as follows:

Independent members (as of 30 June 2025): Shanti Ditter (Presiding Member) and John Brak. Council Member, Col Parkyn, Orroroo Carrieton Council.

Meeting Attendance

Member	Meetings Attended (3 held)
Shanti Ditter	1
John Brak	1
Col Parkyn	1

No conflict-of-interest declarations were received by members at any of the meetings held.

Matters addressed by the Panel included:

- An application for the keeping of non-domestic animals at Orroroo which was the subject of representations which was approved.
- A very large domestic shed at Peterborough which was refused.

Review of Assessment Managers Decision

An Application to Assessment Panel for Review of Assessment Manager's Decision is an approved form for the purposes of section 202(1)(b)(i)(A) of the *Planning, Development and Infrastructure Act 2016* and regulation 116 of the *Planning, Development and Infrastructure (General) Regulations 2017*.

An applicant may, in a case where their development application was made to an Assessment Manager acting as a relevant authority, apply to the relevant Assessment Panel for a review of a prescribed matter after the decision has

been made. After making an application, a person who is dissatisfied with the outcome of the review may appeal to the Court against a decision of the assessment panel on the review.

In the 2024-25 financial year, no application was made for the FRAP to review a decision made by the Assessment Manager decision.

Court Appeals

No appeals were lodged with the ERD Court in relation to any matters.

General Comments

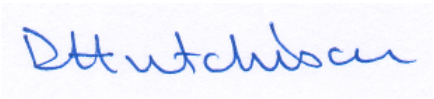
During the 2024-2025 financial year period, the Regional Assessment Manager role was held by myself, David Hutchison

In the 2024-2025 financial year period, the FRAP has only considered applications lodged under the *Planning, Development and Infrastructure Act 2016*. Of the 2 applications presented to the FRAP for decision, the FRAP supported and endorsed the recommendation of the Assessment Manager on both occasions.

The Panel continues to meet on an as needs basis with an average of 1 meeting per year.

As the Assessment Manager I continue to support, advise and coordinate the work of the FRAP but am also responsible for the assessment of all planning applications within the four constituent Councils as a decision authority in my own right and as delegated by the Panel and relevant Council.

I present this report to the Councils for their information.



David Hutchison

Assessment Manager

12/11/25