Tatiara
the good country



TATIARA DISTRICT COUNCIL

ANNUAL REPORT

2025–2026

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Tatiara
the good country

VISIT FOR A DAY
TATIARA
STAY FOREVER

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Council thanks the following contributors for their photographs:

- Sarah Cunningham Photography
- De Kupke
- Flying Ant GIS



OUR VISION

A vibrant, prosperous and connected community building its own opportunities

OUR VALUES

- **Accountability** - We share information frequently and are transparent in our decisions. We are accountable for our actions and manage tough situations with openness and frankness.
- **Leadership** - We lead by example and demonstrate the courage to do what is right. We dare to explore new opportunities and challenge the way "things have always been done".
- **Respect** - We work together to build strong relationships with each other, our community and our other stakeholders. We show consideration for one another and embrace each other's differing perspectives to make better decisions.
- **Integrity** - We model ethical behaviour in all our words and actions. Our interactions with others are based on honesty and trust.
- **Community** - We are committed to our community and will reflect our community's aspirations. We will ensure that all members of our community are able to contribute and be heard.

MESSAGE FROM THE MAYOR

On behalf of the Tatiara District Council, I am pleased to present our 2025/26 annual report.

This year has been particularly significant as we celebrated 150 years of the Tatiara District Council, a milestone that allowed us to reflect on the people, progress and community spirit that have shaped our district since 1876. The annual report is an opportunity to reflect on our achievements over the past year, which have included significant investments in projects across all our communities. While the work of local government is never complete, reflecting on the achievements made by Council throughout the financial year is essential for understanding where we have come from and where we are going.

Council has achieved considerable progress towards our goals of ensuring the Tatiara is a district where people are able to lead fulfilling lives. Our vision is for a vibrant, prosperous, and connected community, building its own opportunities. Council has worked hard to achieve this vision by continuing to implement our roads and infrastructure programs.

Our Council is very much economic -development driven. We have continued building strong connections with government ministers and departments to address long-standing issues including water and power reliability in Bordertown, and the lack of housing and labour across the Tatiara. We are continuing the development of our land on Ramsay Terrace as a way we can help address the housing issue.

We have seen continued demand for expanding our Industrial Estate in Keith, with Stage 2 of the Keith Industrial Estate now offering blocks for sale. In the Bordertown Industrial Estate, we have sold a block of land to SA Water, which is helping





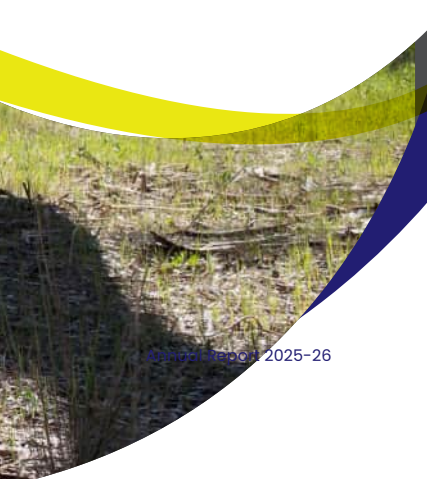
LIZ GOOSSENS

Mayor

"This year, Council continued to strengthen our core services and deliver improvements across the district. We have seen steady progress in our roads and infrastructure programs, and we remain committed to ensuring our communities are safe, accessible, and well supported."

to address the water issues in Bordertown. SA Water is currently installing a 9-megalitre concrete water storage tank to support Bordertown's water requirements. We look forward to the completion of this work but recognise that we must continue to advocate for improvements to the water supply in Poocher Swamp.

We are also aware of the lack of childcare in our district, as this has consistently been raised as a significant concern for families and businesses. Last year we took the first step to address this issue by developing the Tatiara Childcare Working Group, made up of childcare staff, elected members, Council staff, parents and community representatives. In early 2025, we employed Maz McGann to undertake demand modelling. In numbers, we require an additional 917 hours, or 50–60 childcare places, to meet demand. While not looking to become a childcare provider ourselves, we have worked with local childcare centres, State and Federal governments, families and businesses, and are pleased that this work has resulted in a new 111-place integrated Early Education Centre to be constructed on school grounds in Bordertown, valued at $11.8 million. The Keith War Memorial Childcare Centre in Keith is also eager to expand and is pursuing opportunities to increase capacity. Due to the geographic nature of the Tatiara, travelling to either Bordertown or Keith remains challenging for some residents, and alternative options will continue to be explored.
Well done to the Keith community who hosted the



Australia Day celebrations this year. Our Australia Day Ambassador was Professor Wayne Anthoney OAM, who presented Sarah Secker with the Tatiara Citizen of the Year award for 2025. Sarah's drive and determination have made a lasting mark on her community, and her contributions across early learning, economic development, and regional leadership are deeply valued.

Sarah's most notable contribution is leading the $1.1 million Playground Redevelopment at Don Moseley Park, Keith. Over four years, she coordinated a volunteer team and contractors to deliver a community project commercial in nature, attracting 100% funding — 71% from outside the region — and more than $220,000 of in-kind support. The playground now serves as a landmark of community achievement and enjoyed by both locals and visitors to our region.

This year the Active Citizenship Award was presented to the Bordertown Rotary Club for their exceptional contribution to the district, including the Patient Transfer Facility at the Bordertown Aerodrome and the dog park on North Terrace, Bordertown. I also presented a Highly Commended Mayoral Award to Jeff Wiese for his leadership and hands-on involvement in both projects. National Volunteer Week is an opportunity to shine a light on our wonderful volunteers and highlight the impact they have on our community. This year, as Mayor, I invited volunteers to a Mayor's Volunteer Appreciation Reception. One of the great privileges of my role is meeting so many wonderful people and organisations committed to the district. This reception was well attended and enjoyed by all. Congratulations to Chris Mackereth for being our Volunteer of the Year — well-deserved recognition of her outstanding dedication, leadership, and tireless efforts in bringing the Patient Transfer Facility and Helipad at the Bordertown Aerodrome to life.

I was proud to announce the Rotary Club of Bordertown as this year's Volunteer Organisation of the Year. Their service strengthens our community, supports future generations, and improves lives both locally and globally.

A Special Recognition Award was presented to Phil Jacobs for his outstanding volunteer spirit and contributions across multiple community organisations. Phil's enthusiasm, reliability, and willingness to help others have made a meaningful difference to countless local groups.

This year we also celebrated an incredible milestone — 40 years of Connect FM, a constant voice in the Tatiara community and one of the most recognised community radio stations in Australia. Connect FM continues to bring people together and give community members of all ages a voice.

The Tatiara community is well served by a committed and talented army of volunteers who generously give their time and skills. Their efforts make our community the special place it is today and give our residents access to many services, programs and activities that significantly enhance their health, safety, social connection and personal wellbeing. The Tatiara District Council places a great deal of emphasis on volunteer contributions to our local communities, and it is something we should be proud of.

It is always a pleasure to conduct Citizenship Ceremonies for new members of our community, and to witness the excitement and happiness on the faces of our newest citizens. This year, I have been a part of five ceremonies, with 35 citizens from 14 different countries becoming new Australians — testament to the multicultural district we are.

We also welcomed Her Excellency the Governor of South Australia to the Tatiara. Her Excellency's visit showcased the strength, diversity and innovation



150 year Celebrations, Past Chairman/Mayors L-R: John Ross, Diana Penniment, Liz Goossens, Graham Excell, Richard Vickery, John Maney.

of our communities, with visits to Keith Area School, Don Moseley Park, Purple Paddock, Beyond Words Bookshop, Bunge Wolseley, Good Country Op Shop, The Hive, Good Country Hemp, and Michael and Josh Hunt's working farm in Cannawigara. This was a proud moment for our district.

I want to acknowledge and thank my fellow elected members, our CEO Kingsley Green, our directors and all Council staff, and of course our volunteers who contribute so much to making our district a better place to live, work and play.

As Mayor it has been an honour to serve the community and witness the growth, strength, diversity and prosperity in our district. I look forward to continuing to work together and for a bright and prosperous year ahead.



Her Excellency the Honourable Frances Adamson AC with Mayor Liz Goossens



Commemorative Cupcakes



Current Mayor Liz Goossens speaks to past Chairman, John Maney, on his time with Council.



Mayor Liz Goossens and Tatiara Volunteer of the Year, Chris Mackereth



Mayor Liz Goossens and Tatiara Volunteer Organisation of the Year, Bordertown Rotary Club



.Mayor Liz Goossens with Connect FM celebrating 40 years of community radio



Mayor Liz Goossens Phil Jacobs who received a Special Recognition Award

FROM THE CHIEF EXECUTIVE OFFICER

The 2025–2026 year has been one of focus, progress and resilience. We have worked hard to respond to challenges while keeping our community at the heart of everything we do. Rising costs, workforce pressures and growing expectations have tested us, but they have also strengthened our resolve to work smarter, use resources wisely, and ensure we continue delivering the services and facilities that matter most across our region. Most importantly, Council has remained focused on supporting sustainable growth, strengthening community wellbeing, and ensuring that our rural lifestyle and natural environment remain at the heart of our identity.

Our community is at the heart of everything we do and this year has tested us in new ways. We continue to be mindful of cost-of-living pressures affecting our residents - including rising insurance premiums, energy costs, and essential services. These realities guide every financial decision Council makes as we focus on efficient service delivery, sound asset management, and responsible budgeting to ensure long-term sustainability.

Through a number of sustainability initiatives, Council has made strong headway in improving efficiencies, managing budgets, and finding smarter ways to operate. Savings made are not just about reducing costs, they are about reshaping how we work, exploring new revenue sources, and making sure we remain financially sustainable while still meeting community needs. The growth in Artificial intelligence (AI) will continue to reshape how councils plan, deliver and maintain services. Council sees AI as a digital companion and will formalise an AI strategy or governance framework to





Kingsley Green

Chief Executive Officer

"I am proud of the 2025–2026 Annual Report, because it highlights the incredible progress Council has made over the past year. This report reflects our commitment to delivering for our community through innovation and collaboration."

increasingly capitalise on AI to simplify our processes and systems, streamline administration and manage local infrastructure, knowing that AI will speed up what already works.

Council reinforced its commitment to continuous improvement by reviewing systems, strategies and policies to ensure they deliver the best outcomes for the community. A key milestone was the commencement of the 2026-2030 Disability Access and Inclusion Plan, which was led by a diverse working group focused on enhancing accessibility for all residents. The insights, ideas and feedback shared - particularly from people with lived experience of disability - have helped shape our plan where stakeholder voices are valued, heard and embedded in our work, to guide and drive meaningful actions to improve access and inclusion across Council facilities and services.

A partnership between the State government and Council has been an important way of helping bring new regional housing developments to life. The Ramsay Terrace Housing Development in Bordertown demonstrates what can be achieved when local and state government work alongside each other to respond to identified housing needs in regional communities. In January Premier Peter Malinauskus attended Bordertown to officially launch the new 5.8 hectare, 55 residential housing estate. The first five will be built for essential public sector workers, with $2.7 million from the State Government helping to get the project off the ground.

SA Water is also helping with the economic future of Bordertown, constructing a new 9ML water tank in the industrial estate at Bordertown, off Cannawigara Road. This project secures Bordertown's water reliability and resilience, directly supporting economic development and community growth by enabling new industrial and residential developments; and fostering local employment. SA Water plan to lay 2.5km of new pipeline to connect the new tank to the existing water supply network, which will ensure ongoing reliability of service by decreasing the length of water supply interruptions and will allow future growth opportunities for the town which have previously not been possible due to a lack of water supply. With increased capacity in the system, SA Water will allow for Council's 10-year projected growth plan, benefiting 3,000 customers in the region.

I am particularly proud of Council's advocacy success, particularly the Tatiara Childcare Working Group, which helped secure an $11.8 million commitment from the Federal and State Government for a new purpose built early childhood education and care centre in Bordertown. In May, the Honourable Lucy Hood, Minister for Education, Training and Skills visited the Carol Murray Childcare Centre in Bordertown and announced that the project would be jointly funded with $6.65 million from the Australian Government's Building Early Education Fund and $4.39 million from the South Australian Government, alongside contributions from the Carol Murray Children's Centre. The new facility is expected to open in the second half of 2029, with the existing service continuing to operate at its current location until completion.

Another highlight of the year was the introduction of Community Forums during May to provide the opportunity for Council and local residents to communicate directly with each other about the 2026/27 Budget, Annual Business Plan, 10-year Long Term Financial Plan and emerging issues, services and Council initiatives. Forums were held in Bordertown, Keith, Mundulla, Padthaway and Wolseley. Council also hosted dedicated, public "meet and greet" sessions with the Mayor and CEO in Bordertown and Keith, providing the opportunity to discuss the 2026/27 Annual Business Plan and any idea or issue that was important to people and local community. These drop-in sessions, offered a chance to engage, share and shape our thriving communities together. Council would like to maintain this momentum during 2026/27, inviting members of the community to join the Mayor, Elected Members and CEO in an open and relaxed setting to discuss your ideas, concerns and aspirations. Whether someone resides in Bordertown or Keith, or the outer townships, everyone's insight matters.

Construction of the Keith Industrial Estate continued to make strong progress throughout 2025/26. Scheduled to open in the second half of 2026, the estate will deliver lasting economic benefits for Keith and the Tatiara more generally. In everything we do, on the roads, in the office, at the pools, on the phone, in the libraries, throughout the parks, at the Walkway Art Gallery, at the playgrounds and in many other locations, we carry this focus of a sustainable future.

Council continued to invest in the implementation of a new Enterprise Resource Planning (ERP) software that will bring immediate benefits throughout the Council. The ERP system is designed to provide an integrated system that will help manage the key areas of Council's business through centralised data and automated workflows, which includes automating routine and manual tasks in finance and HR and delivering reporting tools faster for data-backed decision making. Most importantly, the ERP system will provide a comprehensive software solution that helps different parts of our business talk to each other seamlessly.

Council is reviewing its public swimming pools to balance high operating costs, ageing infrastructure, and community health needs. The Bordertown Pool is now 60+ years old and requires expensive repairs for leaks, outdated plumbing and filtration. Council recognises the importance of the Bordertown and Keith pools to many residents and understands the community passion around the facilities. They are essential social infrastructure where children learn the skills that keep them safe around water, where older adults stay active and connected, and where communities gather during a hot summer. At the same time, it's important for all ratepayers to be aware of the financial and operational realities. There is also a legal and ethical obligation to ensure a safe working environment for all employees and a safe place for the community to swim. While the scale of the renewal challenge is clear, Council is taking action to maintain these pools, because if we don't act, we risk being the generation that let them slip away.

Finally, our greatest organisational commitment must always be to the safety of our staff. Every team member deserves to return home safely after each workday or work cycle. We will continue to insist on safe workplaces and thorough risk assessments. We will continue to promote a culture in which everyone takes shared responsibility for workplace health and safety - looking after themselves and their colleagues above all else.

In 2025/26 Council's community grant program continued to support local initiatives that positively impact our community. As highlighted in the following table, in 2025/26 Council contributed $116,597 to helping local clubs and organisations maintain, repair, or build sports clubhouses, community halls, and recreational facilities. This also includes providing Individual Achievement Grants to assist residents to participate in



Mark Braes, Mayor Liz Goossens, Premier Peter Malinauskas and Shaun Rowett (Tatiara Trench Diggers) turning the soil at the Ramsay Terrace, Residential Development site

sporting, cultural, educational and other developmental activities, and Quick Response Community Strengthening Grants, or minor grants, to help deliver once-off, low-level support outside of other grant funding programs, for projects that benefit the community and align with Council's Strategic Plan.

Looking ahead, we know that challenges will remain. We are confident, however, that by working together with our staff, Councillors, community and partners, we can continue to turn these challenges into opportunities. We are committed to financial sustainability, strengthening our services, investing in our future, and building a region that is strong and resilient. This includes valuing the unique character of our towns, and rural areas, recognising the important role they play in the life and identity of our whole region.

I extend my sincere appreciation to our Senior Executive Team, Council staff, Mayor Goossens and Elected Members for their professionalism, teamwork and dedication to serving our community. I also wish to acknowledge the many volunteers and community organisations across the District whose tireless efforts make the Tatiara such a vibrant and connected place to live, now and for generations to come.

I want to extend my sincere thanks to outgoing CEO, Anne Champness. Her contributions to Council and the community was outstanding, leaving a significant legacy in our organisation and across the region.

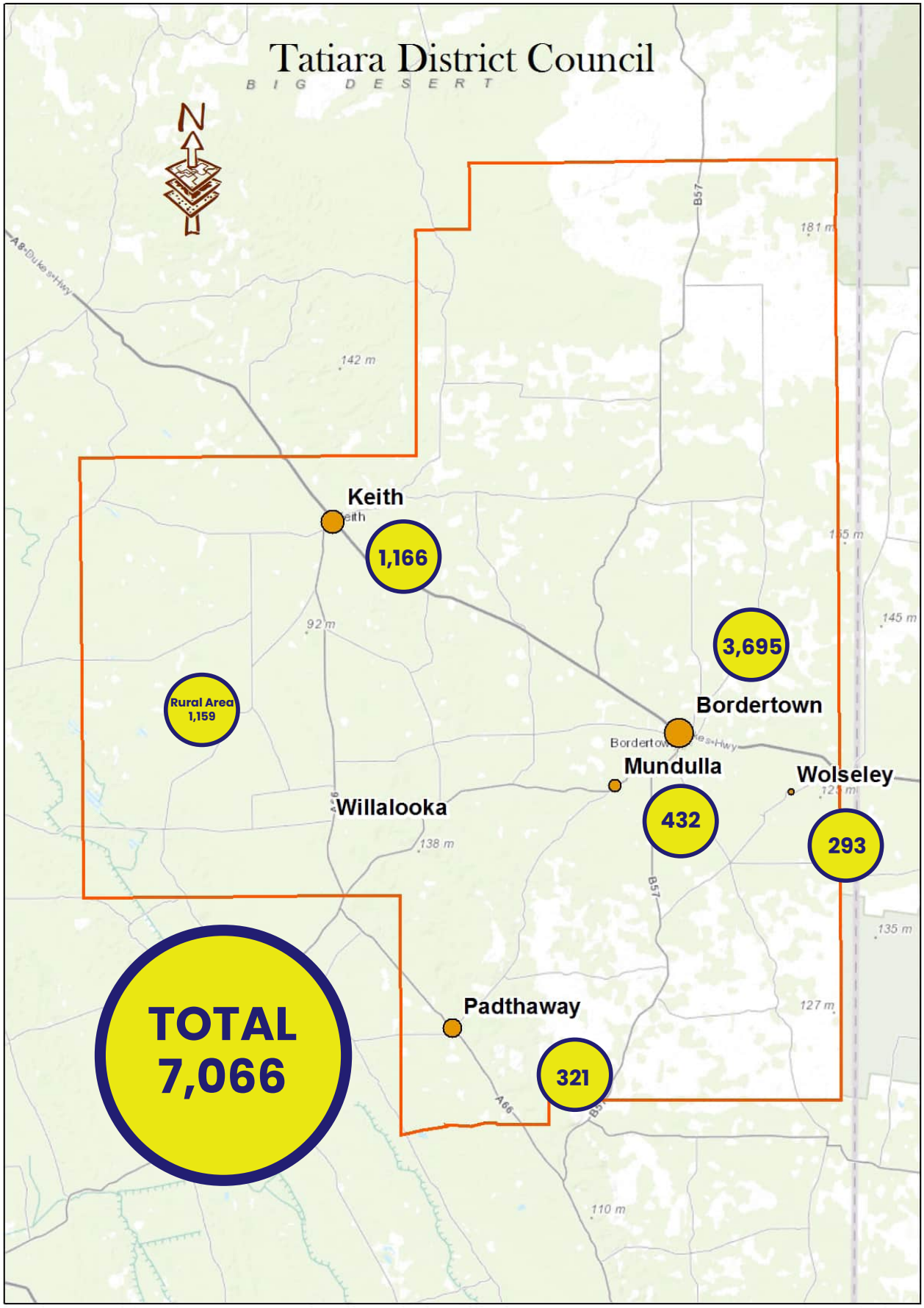
It remains a privilege to serve as the CEO of the Tatiara District Council. Together, we continue to show that through collaboration, innovation, and determination, our mighty District can achieve great things. The future of the Tatiara is bright — and I look forward to continuing this journey with you all.

I encourage you to explore the pages of this report for a comprehensive overview of our performance, projects, and services.

Community Support Projects

Group Supported	Project Support	Amount
Dolphins Amateur Swimming Club	Community Grant: Track Start System	$7,500
Mundulla Bowling Club	Community Grant: Path Renewal	$9,923
Keith & Tintinara Showground	Community Grant: Keith Showground Entry	$10,000
Western Flat Community Sports & Recreation	Community Grant: Show Panel Fencing	$1,818
Parkrun Australia Ltd	Community Grant: Establishment of Mundulla Park Run	$2,000
Fat Farmers Pty Ltd	Community Grant: Padthaway Run 4 Resilience Event	$2,000
Tatiara Chaplaincy Group	Support towards the operations of Chaplaincy in the Tatiara Schools	$10,000
Bordertown & Keith Men's Sheds	Administrative Costs per Men's Shed	$1,533
Bordertown & Keith Senior Citzens	Administrative Costs per town	$1,533
Individual Achievement Grants	Training and personal development programmes, participation in state or national teams	$1,050
Various Clubs and Grounds	In-kind works completed by Council Staff for small amounts of rubble for driveways and grounds plus support with road closures for community events	$28,097
Stand Like Stone Foundation	Annual Donation	$4,000
Community Development Projects	Support towards promotional, catering, bus hire and various ad hoc community expenses to support community events	$34,605
Youth Events	Community events	$2,538

OUR DISTRICT




TATIARA in focus
TOWNS
BORDERTOWN
KEITH
MUNDULLA
PADTHAWAY
WOLSELEY
POPULATION
7,066
1000+
LOCAL BUSINESSES
WINE REGIONS OF TATIARA
PADTHAWAY
MUNDULLA
Bordertown
Home of the White Kangaroo
35
NEW AUSTRALIAN CITIZENS
MAJOR EVENTS
2026 AFL Gather Round
Western Flat Fireworks
Keith, Bordertown and Mundulla Show
Tolmer Speedway
Raceday Recharge
total employed
3,672
$22 million
BUILDING APPROVALS
88
DEVELOPMENT APPLICATIONS
$1,470
weekly family income
$29,210 IN ARTWORK SALES
Walkway Gallery
19,966 visitors
$337.4m
gross value in agriculture production
KEITH
LANDROVER ON A POLE
STATE ROADS
327 kms
$350,000
MEDIAN HOUSE SALE PRICE
AREA OF
6,526
square kilometres
1.9%
UNEMPLOYMENT RATE
Information sourced by the Australian Bureau of Statistics, 2021

OUR INFRASTRUCTURE

Land Divisions

Over the past twelve months, we have embarked on three major land division projects. Stage 2A of the Keith Industrial Estate comprising 10 industrial allotments commenced in May 2025 and continued throughout the 2025/26 financial year. The project is now substantially complete with only minor finishing works required. The project included bulk earthworks and the installation of stormwater, community wastewater management system (CWMS), including a pump station, electrical reticulation, street lighting, potable water, telecommunication and road infrastructure. Allotments will be available for sale late 2026. The cost of the development is approximately $3,650,000. Council has been awarded a grant of up to $800,000 towards the project from the Government of South Australia through the Thriving Regions Fund – Enabling Infrastructure Program. Stage 2A includes a significant amount of enabling head works, which will support and lower the cost of future stages, 2B (8 allotments) and 2C (9 allotments).

Stage 1 of the Ramsay Terrace residential development in Bordertown commenced in January 2025. Stage 1 will develop 15 residential allotments. Work completed to date includes bulk earthworks, installation of CWMS, stormwater and the first layer of the road pavement. Onsite work paused over the winter period and is programmed to recommence in spring 2026. Stage 1 is estimated to cost $3,700,000, with Renewal SA committing to purchase five allotments in stage 1 and construct five houses for essential public sector workers. The development includes plans for stage 2 (22 Allotments) and stage 3 (19 allotments).

Design and planning works has been undertaken on the next stage(s) of the Bordertown Industrial Estate. After undertaking a tender process for the construction of the infrastructure for the development of stage 4A, Council elected to defer the project due to increasing costs and limited resources to manage an additional major project. However, Council proceeded to sell one allotment within the proposed stage to SA Water for the purposes of constructing a 9 megalitre water tank and pump station to secure Bordertown's water supply into the future. The sale requires Council to provides services to the allotment, including undertaking the earthworks to level the allotments and provision of road access, stormwater infrastructure and electricity. The earthworks and temporary access road have been completed with electricity infrastructure due to be installed in the 2026/27 financial year.

Major Road Projects

One of the largest parts of Council's overall expenditure is on our transport infrastructure. Council is responsible for 1,789km of roads across the district, approximately 530km of which are sealed, 1,077km unsealed and 200km tracks/ unformed roads.

The ongoing maintenance and renewal of this road network with a small rate base is a substantial challenge. Wherever possible, we try to maximise Council funds by seeking external sources of funding, like the Special Roads Program. In 2025/26, we spent $1,049,096 completing 25km of unsealed road resheets. We also spent $751,194.72 resealing 16km of sealed roads throughout the district.

Supported by funding from the Special Local Roads Program (SLRP) we widened and resealed a 3.8km section of Padthaway Road ($450,391 with funding of $303,000).

The works upgraded the width of the road segment to fit for purpose standards to improve safety and extend the life of the road pavement.

The second stage of the Mundulla to Bordertown shared use path includes a 3.8km segment between Curlew Lane and Meatworks Road. The path pavement was constructed, however sealing the path was delayed due to the increased cost of emulsion, with the hope that prices would soon reduce. The total cost of stage 2 was $141,954. This project is being undertaken in 3 stages with the first stage between Pigeon Flat Road and Curlew Lane constructed in 2024/25. The final stage between the Meatworks Road and Clayton Fram Track will be constructed in the 2026/27 financial year. The total cost of the project is estimated to be $473,000, which is jointly funded by the Australian Government Active Transport fund and Tatiara District Council, on a 50/50 basis.

Parks and Gardens

We are fortunate to have many beautiful parks and gardens in our towns. Our parks and gardens team made sure that our 26 parks looked their best, maintained our many irrigation systems, trimmed street trees, managed weeds in towns and roadsides throughout the district, and carried out safety inspections on trees and 17 playgrounds in the Tatiara ($1,086,224).

The works undertaken includes a program over a number of years to upgrade water control systems for irrigation to smart controllers. The smart controllers can be remote controlled and automatically adjust watering times based on weather conditions, providing significant benefits in water usage and the efficiency of managing park irrigation. Padthaway Settlers Park and the Bordertown Caravan Park irrigation systems were upgraded this financial year.



Keith Industrial Estate works

The team also worked closely with Bordertown on the Move to install new inclusive play equipment in the Apex Park playground. This project was supported through donations from A Brighter Future, Good Country Community Op Shop, The Hive, Snuggary Racing Team and a number of community donations. The total cost of the project was $32,544.

Technical Service Major Projects		
Project Name	**Project Description**	**Cost**
Padthaway Road Widening	The project widened 3.8km of the Padthaway Road with a pavement that is suitable for long term heavy vehicle loading. The widening complies with the 'fit for purpose" standards for regionally significant freight routes. This project was supported by the Special Local Roads Prgoram (SLRP) grant funding.	$450,397
Sealed Road Reseals	Resurfaced 16km of sealed roads throughout the district	$751,195
Unsealed Roads Resheets	Resurfaced and reshaped 25km of unsealed roads throughout the district. The resheets program was supported by the Australian Governments Roads to Recovery grant funding.	$1,049,096
Footpaths	120m of footpath was reconstructed including segments on Binnie Street and around the Memorial Park boat lake. Four new pram ramps were contructed on exsiting footpaths to improve safety for all users, including people using wheechairs, mobility scooters, prams, bicycles and those with limited mobility. Council will continue a program to construct and upgrade existing pram ramps.	$54,432
Kerb & Gutter	558m of kerb & gutter was reconstructed and 35m of spoon drain reconstructed within Bordertown.	$194,325
Shared Use Path, Bordertown to Mundulla	Construction of the second segment of the Bordertown to Mundulla shared use track. This project was supported by Australian Governments Active Transport Fund.	$141,954
Bordertown Industrial Estate	Provision of services for the allotment sold to SA Water. The works included bulk earthworks and access road.	$340,814
Keith Industrial Estate	Substatially completed the installation of infrastructure including CWMS, stormwater, electrical, water, street lighting kerb and gutter and roads to create 10 industrial allotments.	$3,115,900
Ramsay Terrace Development	Commencement of stage 1 to develop 15 residential allotments. The works completed inlcude earthworks, CWMS mains, some stormwater and the first layer of road pavement. The project consists of 3 stages with a total of 55 new resdinential allotments.	$958,689
Mundulla Cemetery Development	Construction of new information shetler and pave footpath.	$18,365

Walkway Gallery – Key Moments 2025/26

During 2025/26, the Walkway Gallery delivered a diverse program both from its Woolshed Street home and beyond, presenting 11 exhibitions and welcoming 19,966 visitors. The Gallery continued to build audiences through exhibitions, outdoor projects, workshops, online platforms and social media, while providing opportunities for local artists and community groups to participate in the arts.

A diverse exhibition program

Collaboration and local talent remained central to the Gallery's program. The SALA Festival showcased artists from the Tatiara, including the Tatiara Palette Painters and Keith Art Group, while the Gallery also presented exhibitions by artists from across the region and beyond. Highlights included Robe-based textile artist Kristi Biezaite's first solo exhibition, Adelaide-based artist Fran Callen's exhibition developed in response to the local landscape and watertable, and Donovan Christie's nostalgic exhibition *Everyday's a Birthday*, celebrating the iconic *Australian Women's Weekly Birthday Cake Cookbook*.

In partnership with Country Arts SA, the Gallery presented *Saltbush Country* and launched the much-anticipated digital exhibition *Wavelength*, developed in partnership with the Art Gallery of South Australia and Country Arts SA.

The Civic Centre Foyer exhibition space also continued to expand the Gallery's exhibition opportunities, providing an accessible venue for temporary exhibitions by local and visiting artists.



Wavelength

Tatiara Art Prize

A major highlight of the year was the 2025 Tatiara Art Prize, which attracted a strong field of contemporary artists and continued to position the Prize as an important regional arts opportunity.

Kaurna artist James Tylor was awarded the major prize for *Tapa-arra Through the Landscape*, a photographic work incorporating a cut photograph within a glass frame.

The judges recognised the work for its strong connection to the Tatiara landscape and its reflection on the historical routes of travel, trade and cultural exchange that have shaped the region. They described the work as a thoughtful combination of photography and painted form that offers new perspectives on landscape, history and Country.

The work was acquired for the Tatiara District Council Collection, adding an important contemporary work to the region's public collection.

Art beyond the Gallery

The Gallery continued to support art in public and community spaces, including the commissioning and installation of a new fence design at the Bordertown Community Centre by artists Hyde and Seek (Simon and Dana).

The project was developed through consultation with the Bordertown Lions Club, Tatiara Social Group and Bordertown Girl Guides, with facility users also contributing to the project.



James Tylor - Tatiara Art Prize Winner

The resulting pixelated design transforms into an image of a tree when viewed from a distance, with each colourful leaf representing the different experiences, stories and people that make up the community. The project has helped create a more welcoming and community-focused environment around the Centre.

Workshops, participation and local creative groups

Public programs and workshops remained an important part of the Gallery's work, providing opportunities for people of all ages and skill levels to participate in creative activities.

Highlights included a basketry workshop with Vanessa Schwarz and the Keith CWA, along with a range of skills-based workshops delivered in partnership with the Tatiara Palette Painters and Keith Art Group.

The Gallery also took on a two-year leadership role with the Tatiara Palette Painters, supporting the group to rebuild membership and participation following several years of decline. This work has resulted in significant growth, with membership increasing to 34 members.

Emmy the Elephant

Walkway Gallery also supported the Elephant in the Room project, an initiative providing opportunities for survivors of domestic and family violence to share experiences and participate in supportive community activities.

Led by Centacare's Earlier Access to Support and Engagement (EASE) team and Women's Safety Services SA, the project centres on Emmy the Elephant, a life-size sculpture representing community strength and resilience.

Two community painting sessions were held at the Bordertown Council Chambers, providing opportunities for local community members to contribute to Emmy's design. The first session specifically engaged members of the local culturally and linguistically diverse



Bordertown Community Centre Fence Project - Hyde and Seek

community, including Afghan women, through the Australian Migrant Resource Centre.

Participants contributed artwork and words in their own languages, reflecting themes of strength, resilience and hope, supported by an interpreter to ensure the session was inclusive and accessible.

The project demonstrated the capacity of the arts to support connection, participation and conversations around important community issues.



Emmy the Elephant

2025/26 Snapshot

	2024/25	2025/26	
Total number of exhibitions	9	11	
Total Attendance	18,530	19,966	+7.7%
Average attendance per exhibition	1,853	1,996	
Total payments to artists	$10,892	$13,060	+19.9%
Total commission made on sales / entry fees	$3,037	$5,305	+74%
Unique visitors to walkwaygallery.com	2,701	3,068	+13.5%
Facebook reactions	3,016	3,568	+18.3%
Facebook followers	1,370	1,439	+5%
Instagram followers	1,948	2,038	+4.6%

Volunteer Recognition

National Volunteer Week provided an opportunity to recognise the many volunteers across the Tatiara and acknowledge the significant contribution they make to our community.

Mayor Liz Goossens invited volunteers from across the district to come together for an appreciation reception and celebration of their contribution.

Congratulations to our 2026 Volunteer of the Year, Chris Mackereth, and Volunteer Organisation of the Year, Rotary Club of Bordertown. Mayor Goossens also presented Phil Jacobs with a Mayor's Award in recognition of his longstanding service to the community.

Youth Week & Youth Support Activities

We supported 683 students from Tatiara schools and childcare centres to celebrate the year's end with a free movie at the Tatiara Civic Centre.



Dan Withey - Finite Bounty Exhibition

LIBRARIES

Overview

During 2025/26, Tatiara Libraries continued to strengthen collections, programs and community support. New loanable items, practical workshops and interactive events encouraged curiosity, creativity and connection among people of all ages and abilities.

Regular Programs

Children and Families
Bordertown Library presented weekly Rhyme Time sessions during school terms, including activities for local playgroups. Keith Library hosted weekly Story Time sessions, with author visits during school holidays. The Tatiara District Council also supports the Keith Playgroup with a weekly facilitator who prepares and delivers educational content through play. School-aged children took part in Creative Kids, Lego Club and themed lunchtime activities. Both libraries also offered STEM workshops, visiting performers and family activities during school holidays.

Adults and Community Groups
Bordertown Library continued its monthly Book Club and helped five other Tatiara book clubs to access print, audio and digital titles. Craft workshops and the weekly Wednesday Crafternoon provided opportunities to learn, share skills and connect socially.

Being Digital

With support from Telstra's 2025/26 Being Digital Grant, the libraries delivered 33 practical small-group workshops in Keith and Bordertown, plus nine tailored sessions for community groups. Library staff worked with a local business to help participants resolve technology concerns, build digital skills and connect online safely and confidently.

Guest speakers introduced artificial intelligence, Canva and digital family-history research. Sessions were also delivered with the Keith CWA, Keith Men's Shed and Tatiara Retirement Village. The program was well received and will continue in 2026/27.

Events and Partnerships

The popular biannual Theatre Bugs program returned during the midyear school holidays with a fully booked production of The Wizard of Oz for children from Keith, Mundulla and Bordertown.

Animals Anonymous toured Bordertown Aged Care, Stirling Lodge, Keith Library and Bordertown Library during the April holidays, giving families and residents an opportunity to meet a range of animals.

Other highlights included Book Week, second-hand book sales, summer and winter reading challenges, and author visits by Linley Moyle and Sinead Saint, in partnership with Beyond Words Bookshop.

The libraries also collaborated with the Walkway Gallery on an interactive gingerbread themed Christmas installation at the Tatiara Civic Centre, an edible gingerbread-house decorating workshop, and family activities throughout the December and January holidays.

Community Services

Both libraries provide free Wi-Fi and public computers, basic one-on-one technology support, scanning and printing assistance, digital collection access, research help and everyday access to craft supplies, games and toys.

Bordertown Library offers a daily Justice of the Peace service and fortnightly book deliveries to housebound residents in

Bordertown and Mundulla. Staff also support school and home-educated learners with welcoming study spaces and resources from libraries across South Australia.

Above all, the libraries remain free, comfortable and inclusive community spaces where people can relax, learn and create with support from knowledgeable staff.

Collection Development

Staff used findings from the 2024 Deep Dive report on loanable items to reorganise books, DVDs and magazines at both libraries. This reduced clutter, made new items easier to find and simplified the process for adding acquisitions.

The review also contributed to one of the libraries' largest joint book sales in recent years. Community members expanded their personal collections, while surplus items supported several local groups.

Border Chronicle Photo Project

Dedicated Bordertown Library volunteers continued sorting Border Chronicle photographs into archival albums and creating a digital record linked to the physical newspapers. One or two additional volunteers are being sought to support this important work.

During June and July 2026, funding from Good Country Op Shop contributed to the installation of custom cabinetry for the collection. This supplemented the library budget and improved the safe storage of photographs and historic local newspapers.



Wizard of Oz cast, Theatre Bugs

Library in Numbers 2025/26	
Activity	
Number of visitors to Bordertown Public Library Number of visitors to Keith Community Library	31,875 25,272
Active members of Bordertown Library Active members of Keith Community Library	1,314 796
Number of loans from Bordertown Library (72% physical loans, 28% digital loans) Number of loans from Keith Community Library (% physical loans, % digital loans)	36,991 22,030
Facebook engagement • Followers (454 followers) • Content interactions	 1,012 1,705
Bordertown program sessions Bordertown program total participants Keith program sessions Keith program total participants Total items available for loan from both Tatiara Libraries	273 3,710 58 1,276 24,430



Goanna at Animals Anonymous in the Tatiara Civic Centre

TOURISM

VISIT FOR A DAY
TATIARA
STAY FOREVER

AFL Gather Round 2026 delivered benefits for Bordertown and Keith

AFL Gather Round 2026 generated valuable exposure and economic benefits for Bordertown, Keith and the wider Tatiara district, as thousands of football fans travelled along the Dukes Highway between Melbourne and Adelaide. Promoting Bordertown and Keith as key stopover destinations encouraged travellers to take a break, explore the region and support local businesses.

To maximise this opportunity, the South Australian Tourism Commission and the AFL delivered promotional activations in Bordertown and Keith. Large Gather Round signage was installed at the eastern entrance of Bordertown, while an inflatable AFL player torso in Tolmer Park and a branded photo frame at Don Moseley Park, Keith, provided engaging photo opportunities.

The installations encouraged travellers to stop, interact with the towns and share their experiences on social media, increasing Bordertown's and Keith's exposure to a broader audience.

Raceday Recharge

Supported by Primary Industries and Regions SA Connecting Communities grant program, Raceday Recharge was



Gather Round Fun at Keith

delivered by the Bordertown Football Club in partnership with Tatiara District Council during the Tolmer Speedway race weekend. Live music, food and refreshments attracted residents and visitors, encouraged spending in the town and enhanced the overall race weekend experience.



Raceday Recharge

Adelaide Guitar Festival – On the Road brought live music to Keith

Adelaide Guitar Festival's award-winning On the Road program visited Keith on 2 October 2025, bringing a free, family-friendly evening of live music to the Keith Institute. Supported by Tatiara District Council, the event showcased visiting artists and provided an engaging cultural experience for residents and visitors.

Don Moseley Park Playground Opened in Keith

The new $1.1 million all-abilities nature playground at Don Moseley Park in Keith was officially opened on 2 November 2025, following four years of community-led planning and development by the Keith War Memorial Community Centre. The project was made possible through funding and support from the South Australian Government, Variety SA, Tatiara District Council, the Keith Community Bank, and the Keith community.

The upgraded play space features towers, slides, climbing elements, water play areas and quiet sensory spaces, while retaining the park's iconic monorail. Designed as an inclusive destination for children of all abilities, the redevelopment has strengthened Keith's appeal as a key stop for local families and travellers along the Dukes Highway, encouraging visitors to spend more time in the township and support local businesses.



Opening of nature playground at Don Moseley Park, Keith L-R: Rocco Callisto, Sarah Secker and Andrew Beare

INCLUSIVE & CONNECTED COMMUNITIES

Council remains committed to fostering an inclusive, welcoming and connected community where all residents have the opportunity to participate, contribute and thrive. Through strong partnerships, community engagement, advocacy, service coordination and targeted programs, Council continues to strengthen social connections, improve access to services and opportunities, and support community wellbeing and resilience.

By working collaboratively with government agencies, service providers, community groups and regional partners, Council advocates for the needs of the community and helps ensure residents have access to the services, information and support they need to thrive.

Key achievements during the year included:

- Launch of Council's Disability Access and Inclusion Plan 2026-2030 in April 2026, reaffirming Council's commitment to creating a more accessible and inclusive community where people of all abilities can participate fully in community life.
- Continued implementation of the Limestone Coast Regional Public Health Plan, supporting initiatives that improve health, wellbeing and social connectedness across the district.
- Ongoing membership of the Welcoming Cities network, promoting inclusion, cultural diversity and community cohesion.
- Partnerships with community organisations and government-funded programs to deliver activities that foster participation, belonging and wellbeing, including the Bordertown Migrant Sports Program in partnership with the Connected and Active Communities Program and the Bordertown Basketball Association.
- Partnered with local organisations to deliver wellbeing initiatives, including Kick Off Ya Boots, providing practical tools to support mental wellbeing, encourage meaningful conversations and strengthen community connections.
- Coordination of quarterly Network Services Meetings, bringing together service providers to share information, identify emerging needs, and strengthen collaboration and service delivery across the district.

Through these initiatives, Council continues to build a stronger, more inclusive and connected Tatiara community.



Mayor Liz Gooseens and Recreation & Community Development Officer Kylie Hicks - Launch Disability Access & Inclusion Plan



Disability Access & Inclusion Plan Launch and Community Art Exhibition

ACCOMMODATION SERVICES

Bordertown Caravan Park experienced another strong year, with continued solid demand across both our powered sites and cabin accommodation.

During the year, the park accommodated 6,146 bookings, welcoming 26,510 individual guests. Guests staying on powered sites had an average stay length of 3 nights, while the average booking length for cabins was 2 nights. 4,482 bookings were made over the phone or in person, 2,427 bookings made online and 114 on our self-service kiosk.

Our cabin accommodation achieved an average occupancy rate of 89% for the year.

This compares favourably with the South Australian average cabin occupancy of 60%. The South Australian benchmark information was obtained from Caravan Park Accommodation Insights – Caravan Industry Association of Australia.

Our 41 powered sites were occupied for a total of 7,392 nights during the year. This represents a 3% increase on the previous year, highlighting continued growth in demand for powered-site accommodation.

Our online presence also continued to generate strong interest, with Newbook Online Analytics recording 118,862 page visits during the year.



Bordertown Caravan Park

DEVELOPMENT

Development Applications 2025/26

In 2025/26, Council assessed a diverse range of development applications across residential, commercial and industrial land uses. There was an overall increase in the number of development applications compared to the previous financial year, with notable growth in applications for outbuildings and agricultural buildings.

A total of 88 development applications were approved during the financial year, with an estimated combined development value of $22,346,529. The level of development activity reflects continued investment across the district in both the residential and rural zones.

Regional Assessment Panel

Under section 83 of the *Planning, Development and Infrastructure Act 2016*, Council must establish an Assessment Panel. Together with the Kingston District Council, and Naracoorte/ Lucindale Council, the Tatiara District Council have established the Northern Limestone Coast Regional Assessment Panel (NLCRAP), which has been in operation for five years.

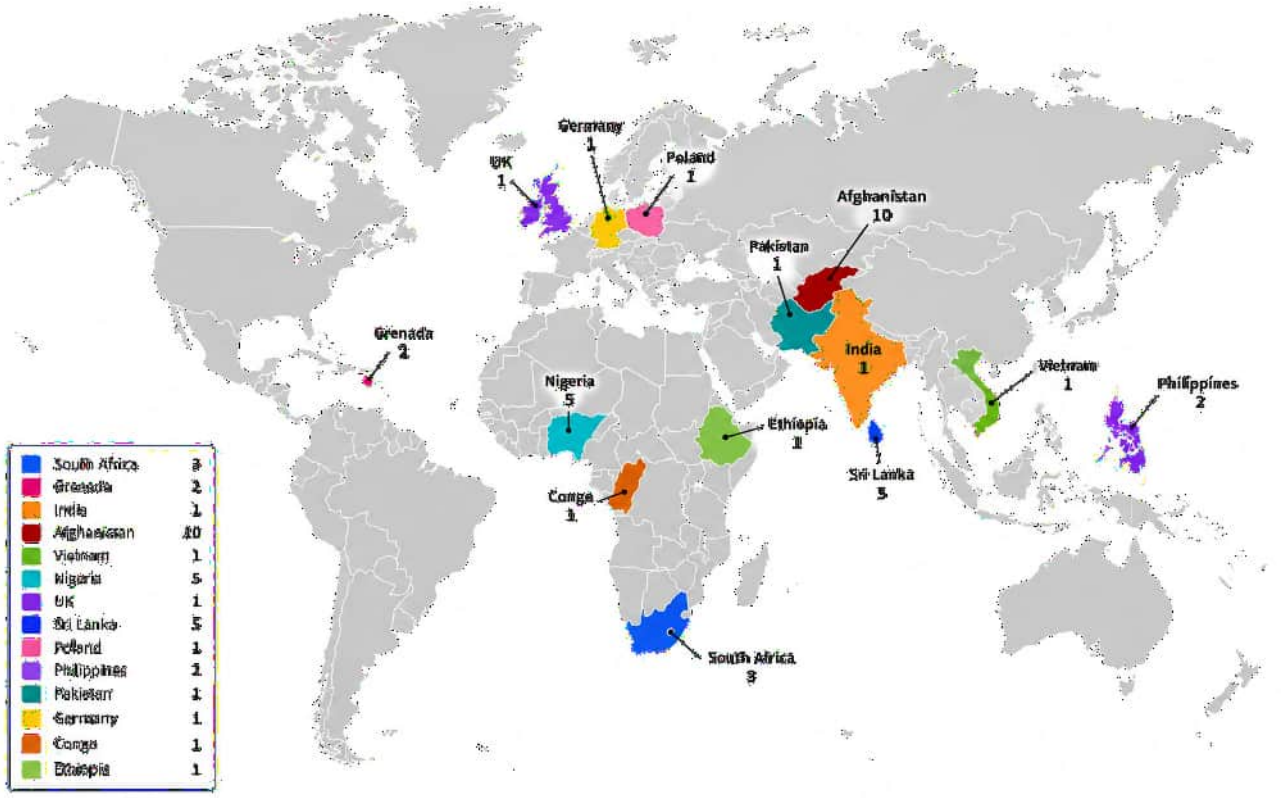
The primary role of NLCRAP is to determine whether or not to grant Development Planning Consent for development applications under the *Planning, Development and Infrastructure Act 2016*, where this decision is not delegated to Council. The NLCRAP makes its decisions in accordance with the provisions contained within the Planning and Design Code and individual Councils cannot influence or overturn any decision made by the NLCRAP. The Panel's members have extensive knowledge of the operation and requirements of the Act and hold qualifications, expertise and skills in a field relevant to the activities of the NLCRAP.

There were 3 meetings of the Northern Limestone Coast Regional Assessment Panel (NLCRAP) during the 2025/26 financial year, with the majority of development applications within the Council area assessed under delegation. Just one application from within the Tatiara Council area was referred to the Panel for assessment and it was approved, subject to conditions.

		$
New Dwellings	13	5,758,392
Dwelling Additions	5	1,104,102
Commercial/Industrial	25	11,642,338
Outbuildings	45	3,841,697
Land Divisions	0	-
Total	**88**	**22,346,529**

AUSTRALIAN CITIZENSHIP

A total of 35 conferees from 14 different countries pledged their loyalty to Australia and its people and became Australia Citizens in five ceremonies held in 205/26.





MEET THE ELECTED MEMBERS



Liz Goossens

Mayor

Committee Roles: Limestone Coast Local Government Association, Local Government Assocation Voting Delegate, Local Government Finance Authority SA Voting Delegate, South Australian Regional Organisation of Councils, Murray Darling Association Region 6 Committee, TDC Executive Committee.



Lynton Mackenzie

Deputy Mayor

Committee Roles: Limestone Coast Local Government Association (proxy), Local Government Association Voting Delegate (proxy), TDC Executive Committee, Plant & Machinery Working Group.



Linda Andersen

Elected Member

Committee Roles: Tatiara Economic Development Committee, Keith Urban Development Committee



Deb Brown

Elected Member

Committee Roles: TDC Audit & Risk Committee.



Trevor Butler

Elected Member

Committee Roles: TDC Audit & Risk Committee, Bordertown on the Move Committee, Plant & Machinery Working Group, Bordertown High School Equipment Trust Fund.



Deb Downing

Elected Member

Committee Roles: TDC Executive Committee, Tatiara Local Action Plan Committee.



Richard Halliday

Elected Member

Committee Roles: TDC Executive Committee, Tatiara Local Action Plan Committee, Plant & Machinery Working Group, Box Flat Wild Dog Coordinating Committee.



Miles Hannemann

Elected Member

Committee Roles: Nil



Clarry Martin

Elected Member

Committee Roles: TDC Executive Committee, Keith Urban Development Committee.



Nat Moore

Elected Member

Committee Roles: Bordertown on the Move Committee, Bordertown Memorial Hospital Advisory Committee.

ELECTED MEMBERS

Elector Representation and Quota

The Tatiara District Council is a corporate body consisting of a Mayor and nine Elected Members. The Council area is not divided into wards.

Councillors are known as Area Councillors. currently the Tatiara District Council has 4,522 electors.

The table below displays a comparison of the elected representation quota for the Tatiara District Council with councils of a similar size. Council last undertook a representation review in 2021 and will commence the next review in 2029.

Council	Electors	Council members (including Mayor	Representation Quota
Clare & Gilbert Valleys	7,110	10	711
Coorong	4,010	8	501
Goyder	3,233	7	461
Grant	5,917	10	591
Naracoorte Lucindale	5,941	11	540
Tatiara	4,522	10	452
Wattle Range	9,088	12	757

Data Source: Electoral Commission SA 2026

Allowances

The below allowance amounts (as of November 2025) are per annum and are paid monthly in arrears.

Type of Allowance:

- Mayor $68,852
- Deputy Mayor $21,516
- Standing Committee Presiding Member $21,516
- Elected Members $17,213

Meeting Times

Council meetings are held on the second Tuesday of the month, commencing at 5.00 pm. Meetings are open to the public, and members of the public are welcome to speak to Council during the forum at the beginning of the meeting.

Twice per year, Council meetings are held in another Tatiara town, with an earlier start time to allow school children to attend.

Meetings Attended

	Council Meeting	
	Normal (12)	Special (4)
Mayor Goossens	12	4
Cr Andersen	10	3
Cr Brown	11	3
Cr Butler	12	4
Cr Downing	12	2
Cr Halliday	12	4
Cr Hannemann	11	3
Cr Mackenzie	10	2
Cr Martin	11	3
Cr Moore	12	3

Council Members' Training and Development

Council's Training and Development Policy sets out our commitment to professional development in accordance with section 80A of the *Local Government Act 1999*.

One professional development sesson was undertaken during 2025/26, and attendance is detailed in the table below.

Training/Development	
	LGRS Risk Appetite Workshop
Mayor Goossens	Yes
Cr Andersen	Yes
Cr Brown	Yes
Cr Butler	Yes
Cr Downing	Yes
Cr Halliday	Yes
Cr Hannemann	No
Cr Mackenzie	No
Cr Martin	Yes
Cr Moore	Yes

Audit & Risk Committee

Non Council members receive the following allowances:

- Presiding Member Sitting fee $426.38 per meeting
- Independent Member Sitting fee $319.78
- Travel Time
  - 30-50 km: $53.30
  - 50+ km: $106.59
- Travel Allowance: 88c per km (as set by ATO)

Non Council members who serve on this committee are as follows:

- Brendan Dowd
- Sonia Winter
- Graham Excell

Section 41 Committees

Council members who are the presiding member of a Section 41 Committee receive the following allowance:

- Sitting fee $210 per meeting

Councillor Behaviour

There were no instances of contraventions of Chapter 5, Part 4 Divison 2 by members of the Council during 2025/26.

Health & Safety Duties

There were no instances of contraventions of Section 75G (Health and Safety duties) of members of the Council during 2025/26.

Internal Review of Council Decisions

Council is committed to transparent decision making processes, and a fair and objective procedure for the internal review of decisions.

Grievances may arise as a result of a decision about a policy, procedure, service or fee. All attempts will be made to resolve grievances quickly and efficiently, without the need for formal applications for review to be lodged. Sometimes this cannot be achieved. If this happens then you have the right to make a formal request for an internal review of that decision, whether it was made by Council, its employees, or other people acting on behalf of Council.

Formal requests for the review of Council decisions are made in writing to the Chief Executive Officer, providing full details about the review request. Principles of natural justice will be observed in dealing with all matters. All parties will have the opportunity to express their point of view, provide relevant information, and respond to issues raised.

During the 2025/26 financial year, Council received no requests for a formal review of a Council decision.

SENIOR EXECUTIVE OFFICERS

During 2025/26, Council had three Senior Executive Officers under the provisions of the *Local Government Act 1999*. All three of these officers were engaged under contracts. Their total remuneration packages consisted of the following:



L-R: Lauren Oxlade, Director Corporate & Community Services, Kingsley Green, Chief Executive Officer & Aaron Hillier, Director Infrastructure and Operations

Name	Position	Package
Kingsley Green	Chief Executive Officer	4 year contract – includes salary, superannuation, reimbursement of phone, internet and professional fees, plus private use of a vehicle
Aaron Hillier	Director Infrastructure & Operations	5 year contract – includes salary, superannuation, reimbursement of phone, internet and professional fees, plus private use of a vehicle
Lauren Oxlade	Director Corporate & Community Services	5 year contract – includes salary, superannuation, reimbursement of phone, internet and professional fees, plus private use of a vehicle

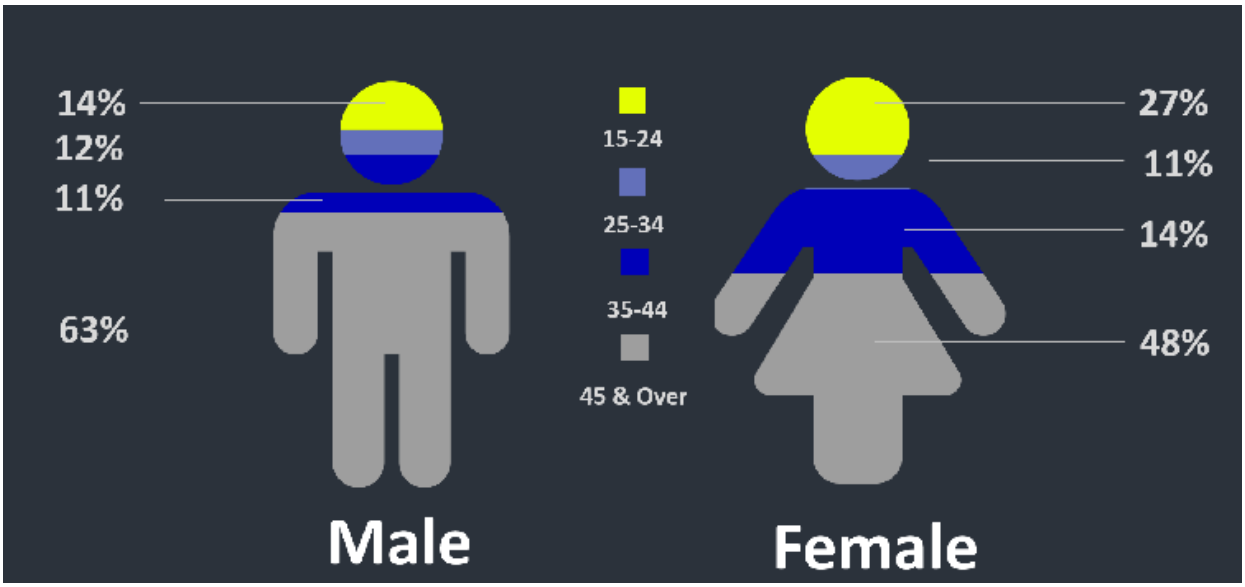
Note:

During 2025/26 the following Senior Managers resigned or were appointed:

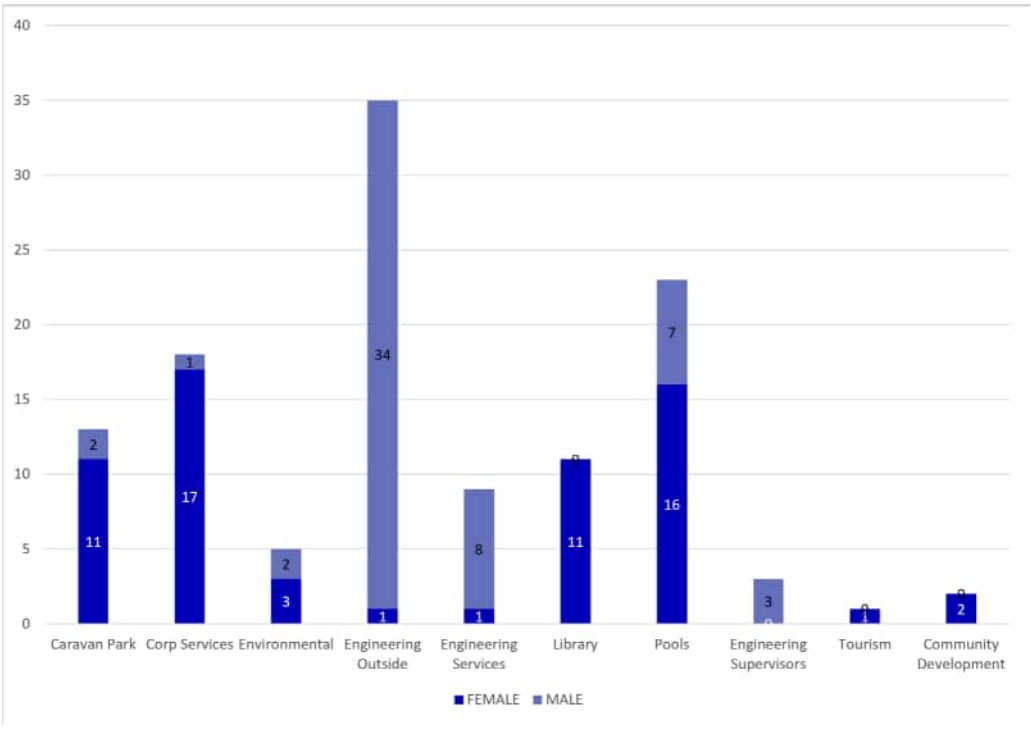
- Anne Champness - Chief Executive Officer - resigned 27 November 2025
- Kingsley Green - Director Corporate & Community Services - appointed to Chief Executive Officer 28 November 2025
- Lauren Oxlade - Director Corporate & Community Services - appointed 29 January 2026

STAFF FACTS

Over the course of 2025/26, Council employed 120 staff in full time, part time and casual roles, including our caravan park, swimming pools, cinema and library.



We employ slightly more women (63) than men (57), have accummulated 1,306 years of Local Government service and are on average 44 years of age.



REGULATORY

Freedom of Information

Tatiara District Council received one Freedom of Information application during the 2025/26 financial year.

Inquiries or requests for information under the Act should be forwarded to the:

Chief Executive Officer
Tatiara District Council
PO Box 346
Bordertown SA 5268

Freedom of Information Statement

An information statement in accordance with the requirements of the *Freedom of Information Act 1991* is published by the Tatiara District Council annually and is available for viewing on Council's website.

Mandatory Registers, Policies and Codes

Mandatory Registers

Under the *Local Government Act 1999* and the *Local Government (Elections) Act 1999*, Council is required to maintain the following registers:

1. Elected Members' Register of Interest
2. Elected Members' Register of Allowances and Benefits
3. Elected Members Training & Development Register
4. Officers' Register of Remuneration
5. Officers' Register of Interest
6. Community Land Register
7. By-Law Register
8. Public Roads Register
9. Register of Gifts and Benefits

Community Land

Council is required to have in place Community Land Management Plans for all of its land that has been classified as "Community Land" in accordance with the requirements of the *Local Government Act 1999*.

Any land acquired by Council (e.g. by direct purchase) is classified as community land unless excluded prior to acquisition. Typically, any land purchased or held for operational purposes (e.g. car parking, depots) is excluded from the Community Land classification.

When Council receives new Community Land it undertakes public consultation, in accordance with the *Local Government Act 1999*, prior to adopting a Management Plan.

Mandatory Codes of Conduct of Practice

Under the *Local Government Act 1999,* and the *Local Government (Elections) Act 1999*, Council is required to maintain the following codes of conduct or practice:

1. Meeting Procedure Code of Practice
2. Code of Practice - Access to Council Meetings and Documents

Building Fire Safety Committee

The primary function of the Building Fire Safety Committee (BFSC) is to investigate and ensure that existing buildings maintain proper, adequate levels of fire safety for the protection of all occupants, visitors and workers.

Key Responsibilities and Actions:

- Inspect Buildings: Regularly enter and inspect commercial and public buildings to check if fire safety provisions are adequate.
- Identify Risks: Check escape paths, smoke controls, and fire brigade access.
- Issue Notices: Issue formal defect

notices, work requirements, or upgrade recommendations to building owners when safety standards are not met.
- Enforce Compliance: Use *Planning, Development and Infrastructure Act 2016* and *Local Government Act 1999* to mandate urgent repairs or prohibit building occupation in dangerous emergency situations.

Council's BFSC is made up of a member of the South Australian Country Fire Service, a Level 1 accredited Building Surveyor and a person with expertise in the area of fire safety.

In 2025/26 the BFSC met once and:
- adopted a revised Terms of Reference
- adopted a Building Fire Safety Framework; and
- discussed the scheduling and priority of future inspections.

Procurement and Competitive Tendering

Council is committed to achieving value for money in procuring goods and services that benefit the community and support the district's economic, environmental, cultural and social values.

Council's Procurement and Tenders Policy complies with section 49 of the *Local Government Act 1999* (last endorsed in August 2024) and drives the consistent, transparent processes and fosters a competitive environment. It also seeks to advance good ethical practice and ensure an open, fair and competitive process that provides equal opportunities to participants.

The expenditure levels established within the policy determine the appropriate purchase method and the strategies for tenders, request for quotations and expressions of interest are built to deliver value, achieve high quality and manage risk, including sustaining appropriate standards of work health and safety.

Council undertook 29 formal requests for tender/quote processes during 2025/26.

There were no significant business activities controlled by Council to report, no by-laws restricing competition, or complaints alleging a breach of competitive neutrality principles by Council in 2025/26.

Confidentiality Provisions

Council meetings are generally conducted in a public environment, however there are some circumstances where it may be necessary or appropriate for specific items to be considered in confidence.

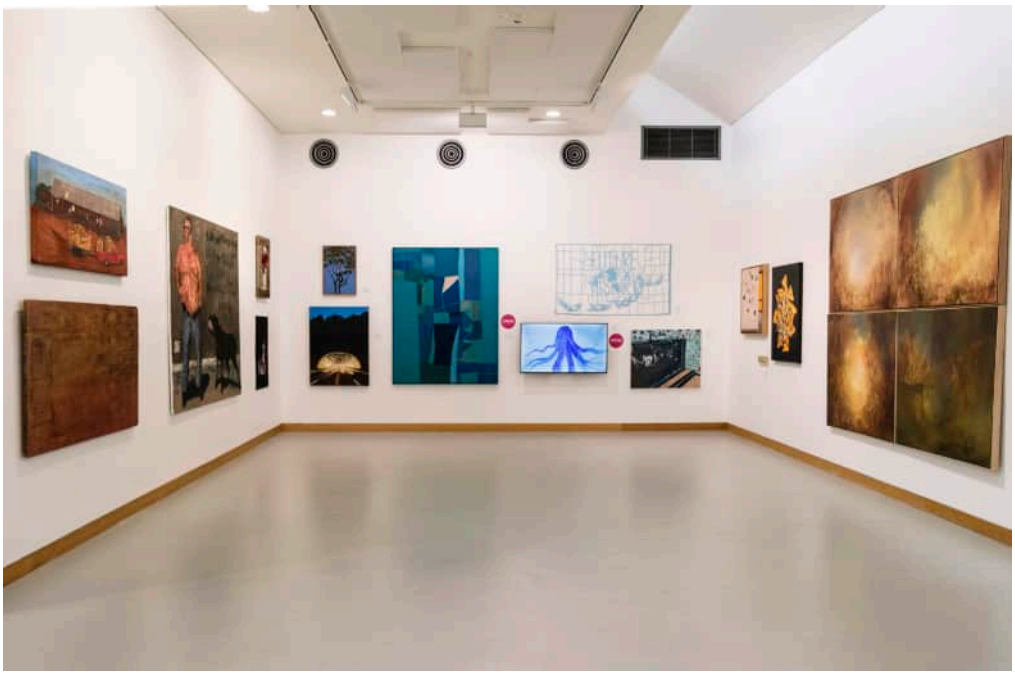
Section 90 of the *Local Government Act 1999* sets out the specific circumstances where this may occur.

As at 30 June 2026, of the 61 times Council went into confidence, 23 reports/minutes were released and 38 remain confidential.

The vast majority of items considered in confidence were related to tenders for the provision of equipment or services (34), with the second highest number of items considered in confidence (12) being for matters concerning the personal affairs of a person.

Date of Meeting	Subject	Section 90 (3) Reference	Current / Released
08-Jul-25	Community Energy Upgrades Fund	(k)	Released
08-Jul-25	Smith Street Bridge Replacement	(k)	Released
08-Jul-25	Keith CWMS Lagoons	(k)	Released
08-Jul-25	Untidy Blocks in Bordertown	(a)	Current
08-Jul-25	Keith Industrial Estate - Lease	(a)	Current
12-Aug-25	Keith Industrial Estate Progress Report	(d) (i) & (ii)	Current
12-Aug-25	Bordertown Industrial Estate Development Staging	(k)	Current
12-Aug-25	RFT 36-2425 Reseals and Asphalt Surfacing	(k)	Released
09-Sep-25	Community Transport Services	(d) (i) & (ii)	Released
09-Sep-25	Bordertown Industrial Estate Development Staging	(k)	Current
09-Sep-25	Ramsay Terrace Residential Development - Preferred Tenderers Selection	(k)	Current
09-Sep-25	Smith Street Bridge Replacement	(k)	Released
09-Sep-25	Bordertown and Keith Swimming Facilities	(k)	Released
09-Sep-25	TTEG Public Lighting Dispute	(h) (i) & (i)	Current
09-Sep-25	First Nations of the South East #1 and #2 and Ngarrindjeri Part B Native Title Claims	(i) (i)	Current
09-Sep-25	Untidy Blocks in Bordertown	(a)	Current
14-Oct-25	Ramsay Terrace Residential Development	(k)	Current
14-Oct-25	Roadside Slashing Contract Purchase Recommendation	(k)	Released
14-Oct-25	Purchase Second Hand Waste Truck	(k)	Released
11-Nov-25	Ramsay Terrace Development - Contractor Engagement	(k)	Current
11-Nov-25	SA Water Land Purchase at the Bordertown Industrial Estate	(j) (i) & (ii)	Current
11-Nov-25	Superintendent Contract Extension - Ramsay Terrace Residential Development	(k)	Current
09-Dec-25	Ramsay Terrace Development - Contractor Engagement	(k)	Current
09-Dec-25	Caravan Park Stage 2 Report - Request for External Valuation	(b) (i) & (ii)	Current
09-Dec-25	Asset Valuation Services Tender	(k)	Released
09-Dec-25	Council Swimming Facilities Works Update	(k)	Current
09-Dec-25	Keith Industrial Estate Update	(d) (i) & (ii)	Current
09-Dec-25	Untidy Blocks in Bordertown	(a)	Current
13-Jan-26	Confidential Executive Committee Minutes - 9 December 2025	(a)	n/a
13-Jan-26	Bordertown Industrial Estate	(k)	Current
13-Jan-26	Civic Centre Roof Repairs	(k)	Released
10-Feb-26	Confidential Minutes of the TDC Executive Committee meeting 9/12/2025	(a)	Released
10-Feb-26	Confidential Minutes of the TDC Executive Committee meeting 13/1/2026	(a)	Released
10-Feb-26	Supterintendent Contract Extension - Bordertown Industrial Estate Stage 4A	(k)	Current
10-Feb-26	Mundulla Cemetery Development Stage 2 - Signage Shelter	(k)	Current
10-Mar-26	Bordertown Industrial Estate Infrastructure - Contractor Engagement	(k)	Current
10-Mar-26	Childcare Education and Care	(b) (i) & (ii)	Current
10-Mar-26	Confidential Minutes of the TDC Executive Committee meeting 10/2/2026	(a)	Released
10-Mar-26	Confidential Minutes of the TDC Economic Development meeting 18/2/2026	(a)	Released
10-Mar-26	Tatiara Economic Development Committee Membership	(a)	Released
10-Mar-26	Keith Early Learning Partnership	(b) (i) & (ii)	Current
10-Mar-26	Keith Industrial Estate Progress Report	(d) (i) & (ii)	Current
10-Mar-26	Ramsay Terrace Subdivision Update	(d) (i) & (ii)	Current
10-Mar-26	Upgrade to Solar System and Additiona of Batteries at Bordertown Depot	(k)	Current
10-Mar-26	Green Waste & Timber Mulching	(k)	Released
10-Mar-26	(5602) Mitsubishi Fuso Canter 3.5T	(k)	Released
10-Mar-26	(5997) Keith 6T Truck	(k)	Released
17-Mar-26	Bordertown Industrial Estate Infrastructure - Contractor Engagement	(k)	Current

Date of Meeting	Subject	Section 90 (3) Reference	Current / Released
14-Apr-26	Confidential Minutes of the Plant & Machinery Committee3/3/26	(k)	Released
14-Apr-26	Bordertown Industrial Estate Extension	(k)	Current
14-Apr-26	Fuel Price Volatility and Implications for Council Works and Contracts	(b) (i) & (ii), (d) (i) & (ii), (j) (i) & (ii), (k)	Current
14-Apr-26	Appointment of Real Estate Agent for Sale of Land	(k)	Current
12-May-26	Mundulla Cemetery Shelter	(k)	Current
12-May-26	Landfill Disposal Proposal - Adelaide Hills Regional Waste Management Authority	(k)	Current
12-May-26	Waste Recycling Bulk Transport Service Agreement	(k)	Current
12-May-26	SA Water Land Purchase at the Bordertown Industrial Estate	(j) (i) & (ii)	Current
12-May-26	Confidential Executive Committee Minutes - 12 May 2026	(a)	Released
12-May-26	Chief Executive Officer Probation Period	(a)	Released
09-Jun-26	Offer for Purchase of 3 Allotments at Keith Industrial Estate	(b) (i) & (ii)	Current
09-Jun-26	Notice of Possible Delay to Election	(j) (i) & (ii)	Current



Tatiara Art Prize Exhibition - Walkway Gallery

Credit Card Expenditure

The total amount of expenditure incurred using credit cards provided by the Council for use by members or employees of the Council during 2025/26 is as follows:

Elected Members $4,340.86
Council Staff $ 94,319.67

Total expenditure $ 98,660.53

Expenditure on Council's credit cards is primarily related to:

- Bookings for accommodation and travel for training
- Equipment purchases
- Marketing materials
- Information technology subscriptions eg. Mailchimp, SurveyMonkey etc.

Legal Costs

Pursuant to Section 131(1a) of the *Local Government Act 1999* the amount of legal costs incurred by the Council during 2025/26 is as follows:

Professional fees general	$ 88,921.84
Rates debt collection	$ 10,523.37
Total	$ 99,445.21

Auditing Costs

Pursuant to Section 128(9) of the *Local Government Act 1999* the amount of auditing costs costs incurred by the Council during 2025/26 is as follows:

Internal Audit	$ 21,382.73
Financial Statement Audit	$ 21,924.00
Total	$ 43,306.73

Local Nuisance and Litter Control Act

	Complaints Received	Expiations	Prosecutions	Nuisance Abatement	Civil Penalties S34	Applications to the Court
Backyard Burning	6	Nil	Nil	Nil	Nil	Nil
Litter	8	Nil	Nil	Nil	Nil	Nil
Noise	3	Nil	Nil	Nil	Nil	Nil
Odour	4	Nil	Nil	Nil	Nil	Nil

Gifts Provided

The following gifts above the value of $50 were provided to elected members and employees in 2025/26 and funded in whole or in part by Council.

GIFTS PROVIDED			
ELECTED MEMBERS			
Name	**Date**	**Details**	**Amount**
Cr Deb Downing	5/3/2026	**Flowers**	$75.00
		TOTAL	**$75.00**
EMPLOYEES			
Name	**Date**	**Details**	**Amount**
Naomi Fallon	19/3/2026	Flowers	$60.91
		TOTAL	**$60.91**

Interstate and International Travel

The following interstate and international travel was undertaken by elected members and employees in 2025/26 and funded in whole or in part by the Council. The Regulations do not require prescribed interstate travel to be included, which covers travel of staff and elected members to Victoria in the course of the ordinary business of Council.

INTERSTATE AND INTERNATIONAL TRAVEL					
ELECTED MEMBERS					
Name	**Date**	**Destination**	**Purpose**	**Details**	**Amount**
Mayor Liz Goossens	27-28/11/2025	Canberra, ACT	Local Government Housing Forum	Transport, flights, parking, accommodation, meals	$1,977.56
				TOTAL	**$1,977.56**
EMPLOYEES					
Name	**Date**	**Destination**	**Purpose**	**Details**	**Amount**
Anne Champness	9-13/10/2025	Canberra, ACT	Presenter at Regional Australia Institute National Summit	Transport and parking	$249.45
Karen Drabsch	19-21/11/2025	Sydney, NSW	Local Government Payroll Professionals Conference	Transport, flights, accommodation, meals	$1,280.47
Aaron Hillier	27-28/11/2025	Canberra, ACT	Local Government Housing Forum	Transport, flights, parking, accommodation, meals	$1,802.03
				TOTAL	**$3,331.95**



A vibrant, prosperous and connected community building its own opportunites

Tatiara District Council - 2025/26 Annual Business Plan - Annual Report

Completed Underway Not Completed

Goals			Activities	Achieved	Comment
Theme 1 – Strong Community					
1.1	Foster engaged communities with a shared vision and common purpose	1.1.1	Facilitate Community Planning in five communities	🟡	Met with Keith Urban Development committee to create a Strategic Plan as a pilot program.
		1.1.2	Build the capacity of key 'town committees' to deliver community planning activities	🟡	Staff attending town committees to assist with planning and grant opportunities
		1.1.3	Provide and promote Tatiara Community Grants program	🟢	$34,291 in community grants awarded
1.2	Enable all members of our community to participate in a wide range of programs and activities	1.2.1	Support Bordertown sporting precinct user groups to progress implementation of masterplan	🟡	Continuing to support groups when lodging grant applications
		1.2.2	Support community group governance and strategic planning	🟢	
		1.2.3	Facilitate grants and fundraising workshop	🔴	
		1.2.4	Review and develop new Disability Access and Inclusion Plan	🟢	Plan launched 22 April 2026
1.3	Promote lifelong learning	1.3.1	School holiday activities, library delivery to aged care, activities for adults in Keith and Bordertown, kids workshops after school sessions, Book Week, Rhyme Time, marketing of programs, IT training incl. one-on-one sessions, bi-annual theatre bugs program	🟢	
		1.3.2	Collaborate with childcare and education providers, businesses, state and federal government to increase access to childcare across the Tatiara.	🟢	20 May 2026 Lucy Hood MP announced the State Government investment of $11.8 M into a brand new Carol Murray Children's Centre at Bordertown which will increase places from 72 to 111.

Goals			Activities	Achieved	Comment
		1.3.3	Develop training and education hub, including student workspace and training/meeting rooms.	🟡	Will continue to monitor and engage with opportunities
1.4	Continue to build a vibrant local arts and events scene	1.4.1	Coordinate and deliver the Tatiara Art Prize competition through the walkway gallery.	🟢	
		1.4.2	Further develop partnerships with South Australian Museum, Country Arts SA and National Art Gallery to host exhibitions and events in the Tatiara	🟢	
		1.4.3	• Community programming (creative writing, art & craft etc) • Support local artists to facilitate Brushes & Bevvies and Night Art Class workshops • Promote National Volunteer Week • Develop Prospectus for philanthropic investment.	🟢	Prospectus in progress
1.5	Support access to a diverse range of health and community services in the district	1.5.1	Continue to develop and improve spaces, amenities and recreation facilities	🟢	
		1.5.2	Seek new lessee for the Padthaway Medical Clinic.	🟢	
		1.5.4	Review current provision of community transport services	🟢	
1.6	Support successful settlement outcomes	1.6.1	Celebrate diversity in community festivals, cultural events and religious observances	🟢	
		1.6.2	• Create a sustainable action plan that promotes community development and social inclusion • Continue to provide support to Tatiara Multicultural Group	🟢	
		1.6.3	Partner with the University of South Australia in the ARC Linkage Project to explore a community approach to regional migration and settlement.	🟢	Contract signed – awaiting UniSA to commence project.
Theme 2 – Built & Natural Environment					
2.1	Preserve and enhance our communities' character and combination of rural landscape, scenic beauty, natural environment and heritage assets	2.1.1	• Support Padthaway Anzac Memorial Garden • Finalise Street Tree Management Plan • Improve township amenity through main street beautification and improvements to visitor facilities	🟢	
		2.1.2	• Construct Mundulla to Bordertown Shared Use Track (Active Transport Fund) • Complete interim update of Pathway Plan • Establish the Bordertown walking trail	🟡	Commenced Bordertown trail only. Completed interim update of Pathway Plan
		2.1.3	• Provide online maps with all cycling and walking paths • Establish the Bordertown walking trails	🟢	Established Bordertown Walking trail
		2.1.4	Education through social media and engagement with communities.	🟢	

Goals			Activities	Achieved	Comment
2.2	Provide appropriate infrastructure that supports our district's growth	2.2.1	Padthaway Road Widening (Special Local Roads Program - SLRP)	🟢	
		2.2.2	Complete periodic review of Asset Management Plans	🟡	Currently being undertaken
		2.2.3	• Road Construction – Resheets • Road Construction – Reseals • Construction Kerb and Gutter • Maintenance Works – Patrol Grading • Sealed Road Maintenance • Unsealed Road Maintenance	🟢	
		2.2.4	Advocate for improved transport assets in accordance with Advocacy Strategy *(see 4.1)*		
2.3	Provide sustainable waste management	2.3.1	Complete Waste Management Review and implement recommendations to achieve efficiencies and cost recovery	🟡	Progressing with further data required to complete the review
2.4	Protect our natural environment for future generations and the enjoyment of local community and visitors	2.4.1	Prioritise and implement Sustainable Land Use and Agricultural Practices Actions from 2025 Tatiara Local Action Plan (LAP)	🟢	
		2.4.2	Continue the LAP partnership with Coorong District Council	🟢	
		2.4.3	Advocate for Bordertown long term water supply security, incl. groundwater modelling, scoping and investigation, and identification of options for water source augmentation	🟢	SA Water purchased a block at the Bordertown Industrial Estate to install a 9 mega litre water tank
		2.4.4	Prioritise and implement Water Resource Management and Security Actions from 2025 Tatiara Local Action Plan (LAP) Implement encumbrances/ land management agreement setting minimum requirements for water	🟡	Encumbrances implemented re: Ramsay Terrace residential development allotments
Theme 3 – Thriving Economy					
3.1	Advance our economic position as a strong, diverse and innovative regional centre	3.1.1	• Implement Economic Development & Tourism Strategy Action Plan	🟢	
		3.1.2	• Develop Industrial Estates in Keith (Stage 2) and Bordertown (Stage 4) • Keith CWMS Lagoon Capacity Upgrade	🟢	
		3.1.3	• Collaborate with Renewal SA, National Housing Finance and Investment Corporation, neighbouring councils, private developers and local businesses to develop new housing options • Develop Ramsay Terrace, Bordertown residential allotments	🟢	
3.2	Support business development in the district	3.2.1	• Explore the business case for the development of a Business Incubator • Provide access to business and grants information on Council website	🟡	Grants information loaded to Council website
		3.2.2	Engage with local export businesses to identify priorities for economic development		Meeting with businesses regularly to understand and

Goals			Activities	Achieved	Comment
				🟡	identify priorities
3.3	Grow the district's share in the visitor economy	3.3.2	Undertake a business review of the Bordertown Carvan Park	🟡	Deferred until after 2027 LG Elections
		3.3.3	Encourage events-based tourism	🟢	
Theme 4 - Leadership					
4.2	Provide strong leaderships and transparent governance	4.2.1	Quarterly community e-newsletter Regularly meet with key town committees	🟢	
4.3	Build an agile, cohesive, customer focused organisation that provides value for money	4.3.1	Procure and implement new Enterprise Resource Planning (ERP) system	🟢	
		4.3.3	Develop a program of continuous improvement focussing on safety and efficiencies	🟢	
4.4	Promote Council as an employer of choice	4.4.1	Provide career development and training opportunities	🟢	
		4.4.2	Increase participation in Healthy Lifestyle Program	🟢	
		4.4.3	Promote flexible work arrangements that meet staff and organisational requirements	🟢	



Close up of Bordertown Community Centre Fence Project

AUDIT & RISK COMMITTEE

The Audit and Risk Committee (the Committee) is established in accordance with sections 41 and 126 of the *Local Government Act 1999*.

The purpose of the Committee is to provide independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters.

The Committee held 5 meetings during the financial year and held discussions with the External Auditors on 1 occasion. In all, 67 substantive recommendations were made to Council.

As a new initiative, a CEO's Verbal Report has been added as a Standing Item on the Committee Agenda which has proved to be very informative and beneficial for the Committee.

Dean Newbery provide Council with external audit services in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

At the October 2025 Meeting, the Committee met with the external auditors and considered the Draft Audit Completion Report and the Audited 2024/25 Financial Statements.

The final outcome was an unqualified audit that the only matter raised for future years was the need to update strategic documents as a result of the revaluation performed on the Bridges asset class.

The Auditors assured the Committee that they had undertaken a thorough audit, but no matters of concern were found.

Section 17B of the *Local Government Act 1999* contains a requirement for the Audit and Risk Committee Members to liaise with Council's auditor where no members or employees of the Council are present (other than members who are members of the committee). This requirement has been met.

The outcome of the audit gives the Committee significant confidence in how Council's accounting and finance is being managed and significant credit goes to the staff for this outstanding result.

Dean Newbery have also provided a plan to the Committee for the 2025/26 audit program.

The 2026 External Audit plan outlines the timeframes, scope and objectives for the 2025/26 financial year. Key focus areas and specified risks have been identified, with audit plan responses. The audit plan enhances assurance that the Dean Newbery external audit engagement will provide a robust, reliable review of Council's Internal Controls and financial statements.

Council's Internal Auditors, Galpins, were also present at the October 2025 meeting for consideration of the 2025 – 27 Internal Audit Plan, which they had developed.

The Committee consider that the Internal Audit Plan is comprehensive and importantly, is flexible and adaptable to ensure that it can respond to changes in the risk environment.

Following consideration, the Committee supported the prioritisation of a Performance Audit for Land Development (Industrial and Residential) in the 2025/26 Financial Year.

In addition, in accordance with S125A(1) of the *Local Government Act 1999*, the Committee supported the appointment of the Director Corporate and Community

Services as the Person Primarily Responsible (PPR) for the Internal Audit Function.

The Council Risk Register and Assurance Map has again been an important focus of the Committee. Regular updates are provided by staff at Committee Meetings, and the Committee takes confidence that strategic and financial risks are being appropriately considered and addressed.

During the year, the Committee received reports outlining the very considerable amount of work has been undertaken in relation to a number of asset management related matters. This gives the Committee assurance that asset management planning is being undertaken in a pro-active and professional manner. The Audit & Risk Committee are not subject matter experts but take assurance that extreme and high and risks associated with assets are being addressed.

It is important that the Council consider the findings provided in the adopted Asset Management Plans and Strategy and make adequate provision in the Long Term Financial Plan and annual budgets and ensure that the Asset Renewal Ratio is mantained within the Target Range.

In relation to asset valuations, Asset Valuation Services (AVR) Consulting have a four-year contract with Council to provide Council valuations of assets as per the Asset Management Strategy. This also includes the review and application of indexation on an annual basis to those asset classes not undergoing valuation and also provide advice to Council staff on as needs basis.

The Committee has a well-developed Work Program, and regular updates are provided at Committee meetings. The program includes all statutory requirements and responsibilities prescribed under the *Local Government Act 1999* and includes other matters requested by Council. All matters are up to date.

That said, the following provides a summary of some items considered by the Committee that are worthy of note:

Members reviewed the Terms of Reference to ensure full and complete understanding of the powers and functions of the Committee in order that its functions be properly discharged.

A number of policies, procedures and related controls were reviewed, including the Emergency Management Policy, Private Works Policy, Fraud, Corruption, Misconduct and Maladministration Policy, Rating Policy Discontinuation, Asset Management, Capitalisation and Materiality Thresholds Policy, and Rating Policy Discontinuation.

Outstanding Rates 2025/26 - Properties greater than 3 Years in arrears was also reviewed by the Committee.

Quarterly Budget Reviews which include budget to actual comparisons have been considered by the Committee. Council finances are well managed, and good cost control continued during 2025/2026. The Audit and Risk Committee is monitoring projected outcomes against budget and watching cash balances closely. It is important that all assets are utilised productively.

In relation to the 2026/27 Annual Business Plan and Budget, considerable discussion was held centred on the uncertain and volatile economic conditions, both globally and nationally.

The Committee considered and noted the assumptions underpinning preparation of the 2026/27 Annual Business Plan and Budget and Long Term Financial Plan and endorsed to Council the adoption of the:

- Operating Surplus Ratio, to achieve a zero or positive operating surplus ratio over a five year period.
- Net Financial Liabilities Ratio, ratio to be no greater than 65% of total operating

revenue over a five-year period; and
- Asset Renewal Funding Ratio, target range 90% to 110%, outlays on renewing/replacing assets as defined by the AMP assessed need over a rolling five-year period.

In relation to the Long Term Financial Plan (LTFP), at the October meeting, the Committee supported its re-timing. The LTFP has been reviewed and is a soundly based working document and particularly valuable in assessing project viability and impact on Council's financial sustainability. The Committee continues to regularly examine performance reports on the Bordertown Accommodation Services provided by the Caravan Park and Hawke House business ventures.

As required under the *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011* numerous reports, financial plans etc. are required, and we note that they have again been prepared in an exemplary fashion and within the time frames set. The Committee continues to monitor these requirements and in particular, seeks to ensure that Council has all the relevant information, including appropriate reports, available to facilitate its decision making.

In conclusion, the Committee has met its statutory responsibilities during the Financial Year, and I thank the members of the Committee for their work and commitment.

I also thank the past and current CEO's, Director Corporate and Community Services, Finance Manager, Asset Manager and staff for the very significant contribution that they have made to support the work of the Committee, it is greatly appreciated.



Brendan Dowd
Presiding Member

FINANCIAL MANAGEMENT

Responsibilities

"To provide financial, information and customer services of a high quality in support of the general operations of Council".

- Financial Management and Reporting
- Property Information, Rate and Service Charges
- Annual Budget and Reviews
- Investments and Loans
- Accounts Payable and Receivable
- Information Technology and Communication Systems
- Records Management

Achievements

- Unqualified Audit Report
- Adoption of Annual Business Plan, Budget & Rates
- Budget Reviews completed each quarter
- Review & improvement of processes, systems & procedures
- Review & improvement of Internal Financial Controls
- Review of financial results against Council's Strategic Plan & Long Term Financial Plan
- Review & development of financial policies & procedures

Council is committed to ensuring that strong sustainable financial management underpins the provision of an extensive range of services to our community. Council manages over $200 million in assets, which includes land, community buildings, library resources, recreation facilities, equipment, roads, footpaths, stormwater drains and community wastewater management systems. To maintain our region's valuable assets and to deliver our services, Council collects revenue from ratepayers and receives some grant funding from the Federal and State Government.

Council is always mindful of the impact and affordability of rates for the community, both householders and businesses. Council's financial management framework of plans, policy and internal controls contain a number of principles that guide its financial management in the areas of:

- Balanced budget
- Funded asset and service provision costs
- Debt limitations
- Review of assets
- Council rate increases

Audit Control

Dean Newbery have undertaken Council's Balance Date Audit as at 30 June 2026 and issued an unqualified audit opinion, meaning the external Auditor is satisfied as to the overall standard of Council's accounting practices and management of Council's financial affairs.

Internal Control

In accordance with s129 of the *Local Government Act 1999* auditors are required to provide an opinion regarding internal controls of councils. This opinion focuses on councils' obligations under s125 of the *Local Government Act 1999*:

"A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records."

The audit opinion is restricted to financial internal controls, specifically the controls exercised by the Council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities. Overall, the Council demonstrated significant progress towards the implementation of an internal control framework consistent with the principles within the Better Practice Model.

Council's Auditors, Dean Newbery, found that the majority of key internal controls reviewed were in place and were operating

effectively. No material issues of concern were identified and detailed information can be viewed online with regards to external audits and progress of actions via council's Audit and Risk Committee Agendas.

Renewal and Replacement of Assets

Consistent with the principles of financial sustainability, Council is committed to continuing its development of comprehensive asset management plans. The operations of Council are highly asset intensive. Council has assets and infrastructure with a carrying value in excess of $250 million. Further development of long-term asset management plans will continue to support our strategic decisions.

There is a continuing focus on asset accounting through: robust asset information, data and assessment to accurately reflect asset valuation, condition and local use. A rolling asset class program for revaluation and condition assessment is detailed in Councils Asset Management Strategy to ensure Council's assets are appropriately managed and records maintained.



Thea Katauskas Exhibition

2025/26 In Focus

Throughout 2025/26 Council continued with a rigorous approach to financial accountability, with all financial and statutory reporting requirements being met and management of expenditure and income in line with the discipline of a far-sighted Long Term Financial Plan. The budget and strategic plan of Council balances the renewal of infrastructure, with upgrade and expansion to provide opportunities for growth and responsible financial management. Council is protecting future generations by funding a sustainable future today.

Financial Accountability and Responsibility

In 2025/26 Council resulted in an operating surplus of $1.5 million against a budgeted deficit of $3 million. This was driven by recurrent grant funding for the 2025/26 financial year being paid in full, plus an advance payment of 80% for the incoming 2026/27 year. The 2025/26 surplus is driven by this early income, and delayed expenditure requirements for ongoing operating projects. The surplus is forecast to balance out in the incoming financial year and align with longer term strategic expectations.

Mid to long term trends are vital when considering year-end financial ratios, to ensure peaks and troughs associated with income and expense around financial year end are smoothed. This is reflected in the charts below. The commitment of Elected Members and staff over recent years in achieving financial sustainability in accordance with the Strategic Plan has ensured the Tatiara District Council has secured a solid financial position, which is supported by the Essential Services Commission of South Australia (ESCOSA) Local Government Advice report (February 2025).

Council maintains a corporate reporting framework that identifies financial and non-financial measures to ensure our performance can be assessed against stated objectives. Included in the regular schedule of reports are:

- Monthly financial reports to Council.
- Quarterly budget reviews to Council and Audit Committee.
- Quarterly key financial indicator updates to Council and Audit Committee; and
- Annual Report.

The Framework is reviewed continually to ensure it delivers the most informative and effective reports to Council.

Facts & Figures – Rating and Budget Performance				
Category	2023/24 Actual	2024/25 Actual	2025/26 Actual	% Change 24/25 – 25/26
Capital Valuation	4,616,580,460	5,045,826,620	5,317,291,860	5.38%
No. of Rateable Assessments	4,743	4,749	4,757	0.17%
General Rate Revenue	9,153,948	9,611,731	9,948,063	3.50%
Residential Rate in the $	0.367900	0.345620	0.295784	
Rural Rate in the $	0.171250	0.162488	0.165418	
Commercial/Industrial Rate in the $	0.367400	0.371700	0.325315	
Refuse Collection & Disposal	450	515	515	No change
CWMS Charge - Occupied	364	380	400	5.26%
CWMS Charge - Vacant	160	175	184	5.14%
Minimum Rate	600	600	620	3.33%

Financial Indicators

In accordance with section 122 of the *Local Government (Financial Management and Rating) Amendment Act 2005*, Council is required to introduce measures to assess it performance over the financial year. The Local Government Financial Sustainability Program has defined a series of financial indicators that have been incorporated into the Model Financial Statements. These indicators provide information on financial performance, financial position, and long-term viability. The operating position for Council continues to perform strongly when considered over a multi year period and provides a sound base for the achievement of our financial sustainability objectives into the future.

Council, by using several key financial indicators, assesses its financial sustainability to determine its financial performance and position. Council's long term financial performance and position is sustainable, where planned long-term service and infrastructure levels and standards are met without unplanned and disruptive increases in rates or cuts to services.

Long-term financial sustainability promotes fairness in distributing public resources between current and future ratepayers, (known as inter-generational equity), to maintain a healthy financial position and provide greater stability and certainty of financial outcomes. It also ensures continuation of delivery of essential community services and the efficient operation of infrastructure and a reasonable degree of stability and predictability in overall rates burden over time.

The financial measures adopted by Council, which are in line with those recommended for all councils by the Local Government Association of South Australia, are contained in Note 13 of the financial statements and are commented on below.

Financial Performance					
Category	**Target**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Operating Surplus/(Deficit)	Surplus	137,000	(2,418,000)	3,880,000	1,532,000
Operating Surplus Ratio	0 or +	0.7%	(14.4)%	16.3%	6.8%
Adjusted Operating Surplus Ratio*	-	(4.9)%	6.6%	8.1%	1.4%
Net Financial Liabilities Ratio	< 65%	(104)%	(126)%	(107)%	(116)%
Asset Renewal Funding Ratio	100%	83%	86%	85%	53%

Note:
*In the month of June, the Federal Government paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation. In previous years this amount has varied from 0 to 100% and is a result of past volatility. In 2025/26 Council received 80% of funding allocation for projects to be delivered in 2026/27.

Operating Surplus/ (Deficit)

Indicator: An operating surplus before capital revenues indicates the extent to which operating revenue is sufficient to meet all operating expenses, including depreciation. An operating deficit occurs when total operating expenses exceed total operating revenues and consequently the burden of a portion of expenses will need to be met by future ratepayers. For the Tatiara District Council, this indicator is being used to measure the 'gap' from our operating result to break even.

Target: To achieve a zero or positive operating surplus ratio over a five-year period.

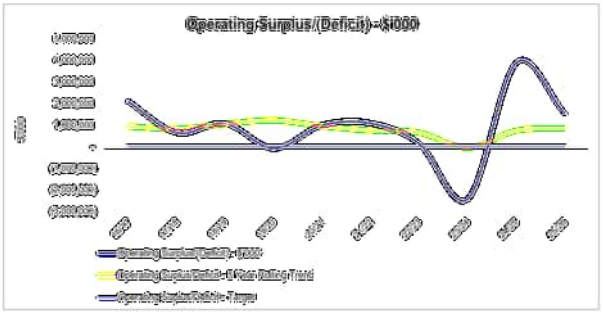
Result: In 2025/26, Council recorded an operating surplus of $1,532,000. The 5 year trend average is a surplus of $842k and the 10-year average being a surplus of $892k. The adjusted operating surplus ratio corrects for grants in advance distortion and can be viewed within the Financial Statements appending this report.

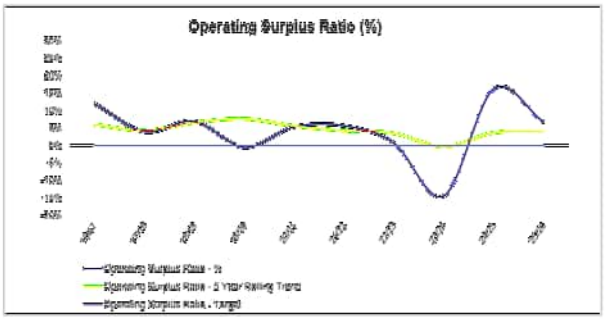
Operating Surplus/ (Deficit) Ratio

Indicator: This ratio expresses the operating surplus / (deficit) as a percentage of general and other rates, net of rebates. A negative ratio indicates the percentage increase in total rates required to achieve a break-even operating result. A positive ratio indicates the percentage of total rates available to fund capital expenditure over and above the level of depreciation expense, without increasing Council's level of net financial liabilities.

Target: To achieve a zero or positive operating surplus ratio over a five-year period.

Result: Council achieved a ratio of 6.8% in 2025/26. The 5-year average is 3.0%, and the 10-year average is 4.3%. The explanations for the operating ratio are the same as the operating position and is a percentage representation of the data.



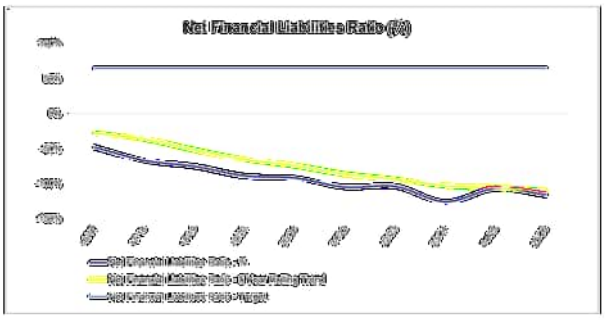


Net Financial Liabilities Ratio

Indicator: This ratio indicates the extent to which net financial liabilities of the Council can be met by Council's total operating revenue. Where the ratio is falling, it indicates Council's capacity to meet its financial obligations from operating revenues is strengthening. Where the ratio is increasing, it indicates a greater amount of Council's operating revenues is required to service its financial obligations.

Target: The ratio to be less than 65% of total operating revenue over a five-year period.

Result: This ratio indicates the extent to which Council's net financial liabilities could be met by its operating revenue. Council achieved -116% in 2025/26, with a 5-year trend average of -112%. This ratio is significantly lower due to cash reserves held for renewal of long-life assets, such as CWMS. The funds are held for a purpose and will be expended on capital renewal in the future without the requirement for debt.



Asset Renewal Funding Ratio

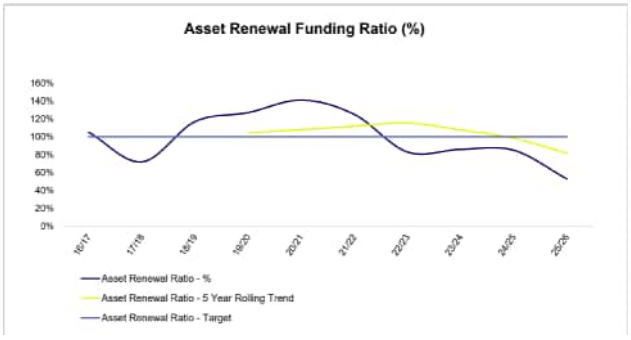
Indicator: This ratio indicates whether a council is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out.

Target: That Council's outlays on renewing/replacing assets be greater than 90% and less than 110% of its Infrastructure and Asset Management Plan over a rolling five-year period. The Asset Renewal Funding ratio is driven by expenditure forecasts.

Result: In 2025/26, Council achieved a ratio of 53%. In 2024/25, Council achieved a ratio of 85%, with the 5-year rolling average also below the target described above. Over a 10-year period, the ratio averages 99% showing that capital renewal is on schedule.

In 2025/26, due to the global fuel crisis, non critical work was delayed. While the ratio is below the target, asset health remains on track with external revaluations consistently providing strong feedback on asset condition.

Sufficient data to support the 5 year rolling trend, demonstrated in the below chart, does not occur until 2019/20, due to the current target ratio methodology being established in 2015/16.



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Tatiara
the good country

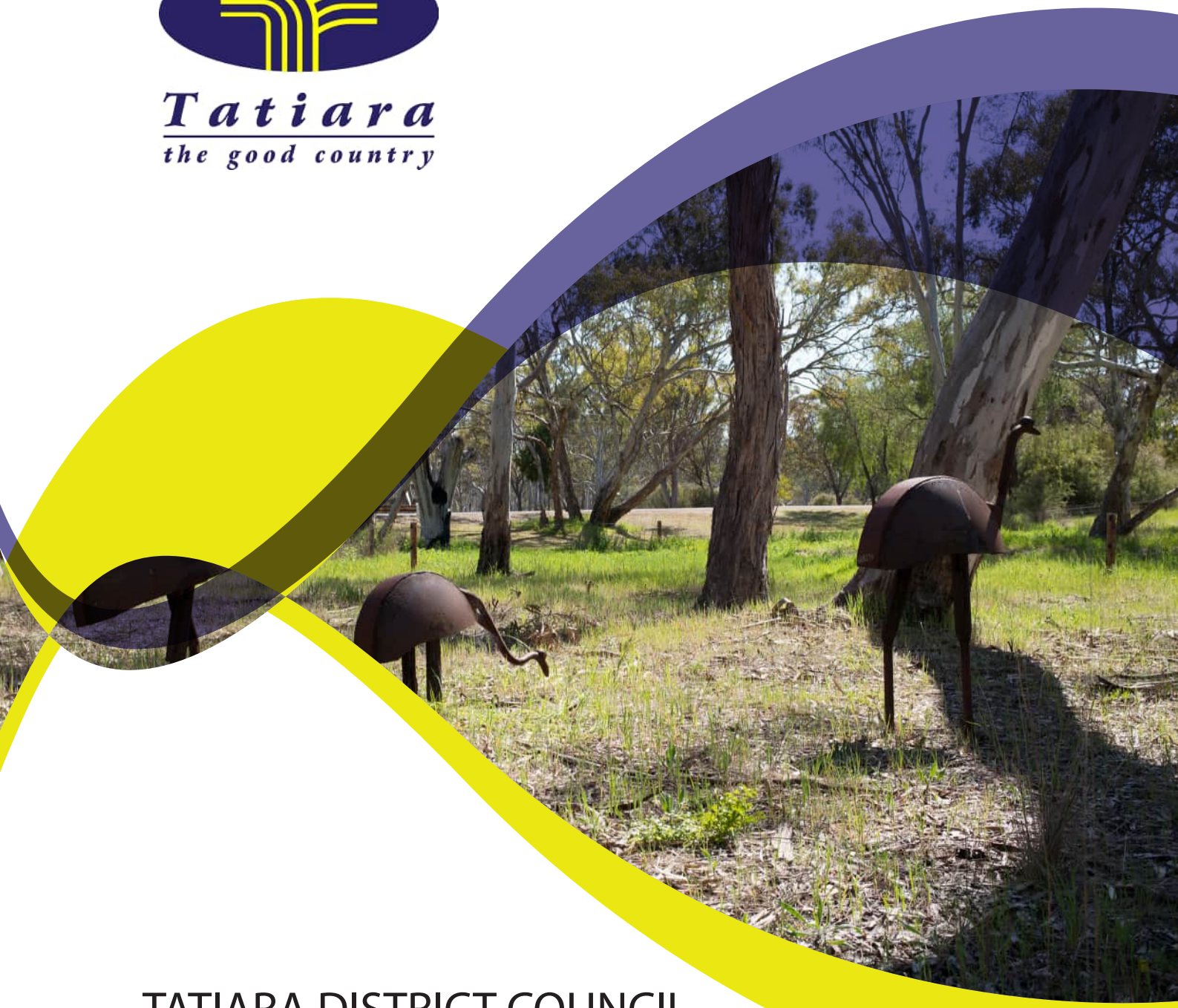


TATIARA DISTRICT COUNCIL

APPENDIX 1

FINANCIAL STATEMENTS 2025–26

Tatiara
the good country



TATIARA DISTRICT COUNCIL

AUDITED FINANCIAL STATEMENTS

2025-2026

Tatiara District Council

General Purpose Financial Statements

for the year ended 30 June 2026

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Tatiara District Council

General Purpose Financial Statements

for the year ended 30 June 2026

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2026* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2026 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the 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.



Kingsley Green
Chief Executive Officer

13 October 2026



Liz Goossens
Mayor

13 October 2026

Tatiara District Council

Statement of Comprehensive Income

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Income			
Rates	4a	12,741	12,320
Statutory charges	4b	131	180
User charges	4c	1,502	1,488
Grants, subsidies and contributions - operating	4g	6,440	6,322
Grants, subsidies and contributions - capital	4g	102	1,378
Investment income	4d	1,120	1,227
Reimbursements	4e	149	489
Other income	4f	409	387
Total income		22,594	23,791
Expenses			
Employee costs	5a	6,606	6,283
Materials, contracts and other expenses	5b	7,888	7,327
Depreciation, amortisation and impairment	5c	6,537	6,262
Finance costs	5d	31	39
Total expenses		21,062	19,911
Operating surplus / (deficit)		1,532	3,880
Physical resources received free of charge	4h	571	–
Amounts received specifically for new or upgraded assets	4g	455	683
Asset disposal and fair value adjustments	6	(912)	(996)
Net surplus / (deficit)		1,646	3,567
Other comprehensive income			
Changes in revaluation surplus - I,PP&E	11a	26,518	2,883
Total amounts which will not be reclassified subsequently to operating result		26,518	2,883
Total other comprehensive income		26,518	2,883
Total comprehensive income		28,164	6,450

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

Tatiara District Council

Statement of Financial Position

as at 30 June 2026

$ '000	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalent assets	7a	28,650	26,390
Trade and other receivables	7b	915	1,050
Inventories	7c	1,109	1,179
Total current assets		30,674	28,619
Non-current assets			
Trade and other receivables	8	305	291
Infrastructure, property, plant and equipment	9	256,259	228,756
Total non-current assets		256,564	229,047
TOTAL ASSETS		287,238	257,666
LIABILITIES			
Current liabilities			
Trade and other payables	10a	1,756	737
Borrowings	10b	–	91
Provisions	10c	1,357	1,152
Total current liabilities		3,113	1,980
Non-current liabilities			
Provisions	10c	463	188
Total non-current liabilities		463	188
TOTAL LIABILITIES		3,576	2,168
Net assets		283,662	255,498
EQUITY			
Accumulated surplus		8,235	5,641
Asset revaluation reserves	11a	261,653	235,135
Other reserves	11b	13,774	14,722
Total equity		283,662	255,498

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

Tatiara District Council

Statement of Changes in Equity

for the year ended 30 June 2026

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2026					
Balance as at 1 July		5,641	235,135	14,722	255,498
Net surplus / (deficit) for year		1,646	–	–	1,646
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	9a	–	26,518	–	26,518
Other comprehensive income		–	26,518	–	26,518
Total comprehensive income		1,646	26,518	–	28,164
Transfers between reserves	11b	948	–	(948)	–
Balance at the end of period		8,235	261,653	13,774	283,662
2025					
Balance as at 1 July		3,220	232,252	13,576	249,048
Restated opening balance		3,220	232,252	13,576	249,048
Net surplus / (deficit) for year		3,567	–	–	3,567
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	9a	–	2,883	–	2,883
Other comprehensive income		–	2,883	–	2,883
Total comprehensive income		3,567	2,883	–	6,450
Transfers between reserves	11b	(1,146)	–	1,146	–
Balance at the end of period		5,641	235,135	14,722	255,498

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

Tatiara District Council

Statement of Cash Flows

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Rates receipts		12,731	12,287
Statutory charges		131	180
User charges		1,502	1,381
Grants, subsidies and contributions		6,440	6,322
Investment receipts		1,120	1,227
Reimbursements		149	489
Other receipts		2,612	1,330
Payments			
Payments to employees		(6,405)	(6,273)
Payments for materials, contracts and other expenses		(8,763)	(8,798)
Finance payments		(34)	(44)
Net cash provided by (or used in) operating activities	12b	9,483	8,101
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		102	1,378
Amounts received specifically for new or upgraded assets		455	683
Sale of replaced assets		46	246
Repayments of loans by community groups		41	29
Payments			
Expenditure on renewal/replacement of assets		(2,714)	(3,766)
Expenditure on new/upgraded assets		(5,195)	(2,911)
Loans made to community groups		(55)	50
Net cash provided (or used in) investing activities		(7,320)	(4,291)
Cash flows from financing activities			
Receipts			
Proceeds from bonds and deposits		188	3
Payments			
Repayments of loans		(91)	(173)
Net cash provided by (or used in) financing activities		97	(170)
Net increase (decrease) in cash held		2,260	3,640
plus: cash & cash equivalents at beginning of period		26,390	22,750
Cash and cash equivalents held at end of period	12a	28,650	26,390

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

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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 15 of the *Local Government (Financial Management) Regulations 2026.*

1.2 Historical cost convention

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

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 thousand dollars ($'000).

(2) The local government reporting entity

Tatiara District Council is incorporated under the SA *Local Government Act 1999* and has its principal place of business at 43 Woolshed Street, Bordertown. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

(3) 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 Council 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.

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Tatiara District Council

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

Note 1. Summary of Material Accounting Policies (continued)

Year	Cash Payment Received	Annual Allocation	Difference
2022/23	$5,091,489	$3,992,427	+ $1,099,062
2023/24	$354,057	$4,303,374	- $3,949,317
2024/25	$5,967,497	$4,009,242	+ $1,958,255
2025/26	$5,163,615	$3,945,908	+ $ 1,217,707

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated. The amount of the distortion for 2025/26 is +$1,217,707 (2024/25 was +$1,958,255).

The Adjusted Operating Surplus Ratio disclosed in Note 13 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

(4) Cash, cash equivalents and other financial instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form 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 an appropriate proportion of variable and fixed overhead.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

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 in Note 9. No capitalisation threshold is applied to the acquisition of land or interests in land.

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 9.

6.4 Depreciation of non-current assets

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

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in Note 9. 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.

(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, 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”. Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

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Tatiara District Council

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

Note 1. Summary of Material Accounting Policies (continued)

(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 on costs) measured in accordance with AASB 119.

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

Weighted avg. discount rate 4.48% (2025, 3.93%)
Weighted avg. settlement period 1 year (2025, 1 year)

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The 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 17.

(10) 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.

(11) New accounting standards and UIG interpretations

There were no relevant new accounting standards mandatorily effective for the year ended 30 June 2026.

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026, 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 2026

- AASB 2025-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments

- AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]

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

- AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2024-1, AASB 2024-8 and AASB 2024-9 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 2024-7 and AASB 2025-4)

- AASB 18 Presentation and Disclosure in Financial Statements

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators

$ '000	Amounts 2026	Indicator 2026	Indicators 2025	Indicators 2024
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	**1,532**	**6.8%**	16.3%	(14.4)%
Total operating income	**22,594**			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	**(26,294)**	**(116)%**	(107)%	(126)%
Total operating income	**22,594**			
Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.				
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*				
Adjusted Operating Surplus Ratio				
Operating surplus	**314**	**1.4%**	8.1%	6.6%
Total operating income	**22,594**			
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	**(26,294)**	**(116)%**	(108)%	(103)%
Total operating income	**22,594**			
3. Asset Renewal Funding Ratio				
Asset renewals	**2,714**	**53%**	85%	86%
Infrastructure and Asset Management Plan required expenditure	**5,087**			
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.				

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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



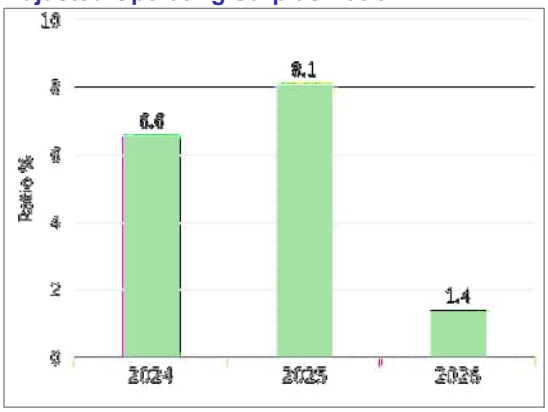
Purpose of operating surplus ratio	Commentary on 2025/26 result
This indicator is to determine the percentage the operating revenue varies from operating expenditure	2025/26 ratio 6.8% Council's operating position was above forecast expectation due to a combination of brought forward revenue and delayed expenditure. Council received an equivalent of 130% allocation of Federal Assistance Grant Funding in 2025/26, and delayed operating expenditure on the ICT project. This resulted in a favourable year end operating position, however the expenditure will present in the future. Long term modelling supports Council decision making with methodology to timing variability.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2025/26 result
This indicator shows the significance of the net amount owed to others, compared to operating revenue	2025/26 ratio (116)% Council holds cash reserves for the renewal of long life assets, therefore our cash holdings exceed the current liability of Council significantly. While a negative number, the lower the number, the stronger the cash position of Council, reflecting a strong position.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2025/26 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2025/26 ratio 1.4% As noted against the operating surplus ratio, delays in project expenditure have contributed to an operating surplus. These expenditure requirements will be realised in 2026/27 and forecasts indicate the surplus over a longer term will balance to within the target ratio.

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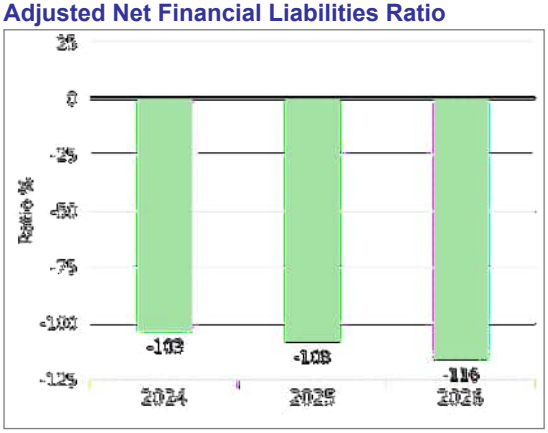
Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

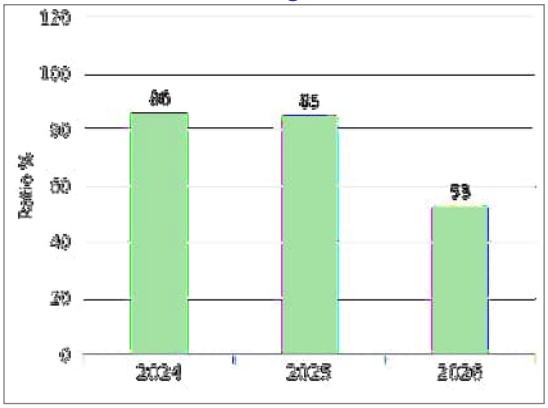
Note 2. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio	Commentary on 2025/26 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2025/26 ratio (116)%

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2025/26 result
This indicator aims to determine if assets are being renewed and replaced in an optimal way	2025/26 ratio 53% The Asset Renewal Funding ratio, is driven by expenditure forecasts. Council has conducted thorough condition assessments and prioritisation of work. Due to the global fuel crisis non-critical work was delayed. While the ratio is below the target, asset health remains on track. This is demonstrated by external revaluations consistently providing strong feedback on asset condition. Work is underway to review strategic forecasts to need.

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 3. Uniform presentation of finances

$ '000	2026	2025

The following is a high-level summary of both operating and capital investment activities of the Council prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

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	12,741	12,320
Statutory charges	131	180
User charges	1,502	1,488
Grants, subsidies and contributions - capital	102	1,378
Grants, subsidies and contributions - operating	6,440	6,322
Investment income	1,120	1,227
Reimbursements	149	489
Other income	409	387
Total Income	22,594	23,791
Expenses		
Employee costs	(6,606)	(6,283)
Materials, contracts and other expenses	(7,888)	(7,327)
Depreciation, amortisation and impairment	(6,537)	(6,262)
Finance costs	(31)	(39)
Total Expenses	(21,062)	(19,911)
Operating surplus / (deficit)	1,532	3,880
Less: grants, subsidies and contributions - capital	(102)	(1,378)
Adjusted Operating surplus / (deficit) before capital amounts	1,430	2,502
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(2,714)	(3,766)
Add back depreciation, amortisation and impairment	6,537	6,262
Add back proceeds from sale of replaced assets	46	246
	3,869	2,742
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(5,195)	(2,911)
Add back grants, subsidies and contributions - capital new/upgraded	102	1,378
Add back amounts received specifically for new and upgraded assets	455	683
	(4,638)	(850)
Adjusted annual net impact to financing activities (surplus/(deficit))	661	4,394

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income

$ '000	2026	2025
(a) Rates		
General rates		
General rates	10,084	9,749
Less: mandatory rebates	(87)	(87)
Less: discretionary rebates, remissions and write-offs	(57)	(47)
Total general rates	9,940	9,615
Other rates (including service charges)		
Landscape levy	617	584
Waste collection	1,127	1,126
Community wastewater management systems	1,004	944
Total other rates (including service charges)	2,748	2,654
Other charges		
Penalties for late payment	53	51
Total other charges	53	51
Total rates	12,741	12,320
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	56	105
Health and septic tank inspection fees	7	8
Animal registration fees and fines	47	48
Other licences, fees and fines	21	19
Total statutory charges	131	180
(c) User charges		
Cemetery/crematoria fees	109	86
Hall and equipment hire	44	33
Sales - general	–	1
Sundry	22	26
Visitor Information Centre	16	13
Truck Wash Fees	79	95
Transfer Station Fees	96	135
Swimming Pool Revenue	110	125
Ticket Sales	17	20
Caravan Park Fees	1,009	954
Total user charges	1,502	1,488

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income (continued)

$ '000	2026	2025
(d) Investment income		
Interest on investments		
Local Government Finance Authority	948	1,005
Banks & Other	153	205
Loans to Community Groups	19	17
Total investment income	1,120	1,227
(e) Reimbursements		
Private works	23	47
Other	126	442
Total reimbursements	149	489
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	23	–
Rebates received	5	5
Sundry	141	133
Keith Service Income (Services SA, Centrelink)	171	158
Health Inspection Food Premises Audits	69	91
Total other income	409	387

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Tatiara District Council

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

Note 4. Income (continued)

$ '000	2026	2025
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	455	683
Total amounts received for new or upgraded assets	455	683
Other grants, subsidies and contributions - capital		
Untied - Local roads and community	102	641
Roads to Recovery	–	737
Total Other grants, subsidies and contributions - capital	102	1,378
Operating grants, subsidies and contributions		
Untied - Financial Assistance Grant	5,164	5,967
Roads to Recovery	907	–
Library and communications	20	17
Sundry	349	338
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	6,440	6,322
Total grants, subsidies and contributions	6,997	8,383
(i) Sources of grants		
Commonwealth Government	1,763	1,886
State Government	5,234	6,497
Total	6,997	8,383
(h) Physical resources received free of charge		
Other	571	–
Total physical resources received free of charge	571	–

Tatiara District Council

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

Note 5. Expenses

$ '000	Notes	2026	2025
(a) Employee costs			
Salaries and wages		5,526	5,464
Employee leave expense		394	298
Superannuation - defined contribution plan contributions	15	596	557
Superannuation - defined benefit plan contributions	15	79	82
Workers' compensation insurance		235	212
Less: capitalised and distributed costs		(224)	(330)
Total operating employee costs		6,606	6,283
Total number of employees (full time equivalent at end of reporting period)		63	67
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		48	71
Elected members' expenses		266	257
Election expenses		2	31
Subtotal - prescribed expenses		316	359
(ii) Other materials, contracts and expenses			
Contractors		2,283	2,100
Maintenance		3,221	3,032
Legal expenses		89	36
Levies Paid to Government - RL levy		618	583
Grants to community groups		64	94
Sundry		274	197
Minor Capital Expenses		48	29
Caravan Park		503	479
Fuel and Oil		472	418
Subtotal - Other material, contracts and expenses		7,572	6,968
Total materials, contracts and other expenses		7,888	7,327

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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5. Expenses (continued)

$ '000	2026	2025
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	774	558
Infrastructure		
Stormwater Drainage	133	133
Roads	4,125	4,090
Bridges	92	86
Footpaths	152	141
Sewerage, Effluent Drainage	506	598
Plant and equipment	559	572
Wolseley Water	13	1
Parks and Garden	92	65
Aerodromes	91	18
Total depreciation, amortisation and impairment	6,537	6,262
(d) Finance costs		
Interest on loans	31	39
Total finance costs	31	39

Note 6. Asset disposal and fair value adjustments

$ '000	2026	2025
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	46	246
Less: carrying amount of assets sold	(958)	(1,242)
Gain (loss) on disposal	(912)	(996)
Net gain (loss) on disposal or revaluation of assets	(912)	(996)

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 7. Current assets

$ '000	2026	2025
(a) Cash and cash equivalent assets		
Cash on hand and at bank	394	356
Deposits at call	25,855	22,658
Short term deposits and bills, etc.	2,401	3,376
Total cash and cash equivalent assets	28,650	26,390
(b) Trade and other receivables		
Rates - general and other	470	460
Accrued revenues	154	293
Debtors - general	61	91
GST recoupment	96	170
Prepayments	99	–
Loans to community organisations	33	33
Sundry	8	9
Subtotal	921	1,056
Less: provision for expected credit losses	(6)	(6)
Total trade and other receivables	915	1,050
(c) Inventories		
Stores and materials	1,109	1,179
Total inventories	1,109	1,179

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year. All such reversals occurred principally as a result of clerical inaccuracies during stores operations.

Note 8. Non-current assets

$ '000	2026	2025
Trade and other receivables		
Receivables		
Loans to community organisations	305	291
Total financial assets	305	291

Tatiara District Council

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

Note 9. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

		as at 30/06/25				Asset movements during the reporting period							as at 30/06/26			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 5c)	WIP Transfers	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 11)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress	1	–	1,023	–	1,023	4,618	32	–	–	(521)	–	–	–	5,152	–	5,152
Land - community	3	4,273	–	–	4,273	–	–	–	–	–	–	518	4,791	–	–	4,791
Land - other	2	6,311	350	–	6,661	–	–	–	–	–	(10,681)	7,826	3,806	–	–	3,806
Land - other	3	–	–	–	–	–	–	–	–	–	10,681	–	10,681	–	–	10,681
Buildings and other structures	2	9,849	38	(7,128)	2,759	–	–	–	(8)	–	446	(2,883)	662	–	(348)	314
Buildings and other structures	3	24,522	1,150	(15,186)	10,486	42	181	(76)	(766)	26	(446)	10,868	44,548	223	(24,456)	20,315
Stormwater Drainage	3	12,093	16	(4,610)	7,499	4	4	–	(133)	–	–	742	12,943	8	(4,835)	8,116
Roads	3	226,530	3,104	(60,194)	169,440	90	2,289	(845)	(4,124)	26	57	(37)	224,872	5,483	(63,459)	166,896
Bridges	3	4,574	193	(1,820)	2,947	–	–	–	(92)	–	–	–	4,574	193	(1,912)	2,855
Footpaths	3	5,480	147	(1,398)	4,229	72	35	(4)	(152)	–	–	–	5,461	254	(1,535)	4,180
Sewerage, Effluent Drainage	3	35,383	46	(22,634)	12,795	20	–	–	(506)	–	–	6,549	40,214	20	(21,376)	18,858
Plant and equipment		–	8,550	(3,370)	5,180	300	160	(23)	(559)	–	130	–	–	9,016	(3,828)	5,188
Parks and Garden	3	1,889	458	(1,249)	1,098	433	13	(10)	(92)	469	–	–	1,873	1,373	(1,335)	1,911
Aerodromes	3	750	–	(426)	324	–	–	–	(91)	–	–	2,510	3,987	–	(1,244)	2,743
Wolseley Water	3	–	45	(3)	42	–	–	–	(14)	–	–	425	903	–	(450)	453
Total infrastructure, property, plant and equipment		331,654	15,120	(118,018)	228,756	5,579	2,714	(958)	(6,537)	–	187	26,518	359,315	21,722	(124,778)	256,259
Comparatives		324,837	11,674	(109,811)	226,700	2,910	3,796	(1,271)	(6,262)	–	–	2,883	331,654	15,120	(118,018)	228,756

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 9. 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 9(a) for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on valuations

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

Fair value hierarchy level 3 valuations of land - 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.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - 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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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 9. Infrastructure, property, plant & equipment and investment property (continued)

Highest and best use

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.

Capitalisation Thresholds

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

- Buildings - new construction/extensions: $5,000
- 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
- Aerodromes: $5,000
- Wolseley Water: $5,000

Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant and Equipment
- Light Vehicles and Other Equipment 2 to 30 years
- Heavy Vehicles and Road Making Equipment 8 to 16 years
- Mowers: 5 to 10 years

Buildings and Other Structures
- Buildings: 30 to 180
- Public Toilets: 30 to 120
- Structures: 15 to 150 years

Parks and Gardens
- Playground Equipment: 1 to 50 years
- Park & Playground Other Structures: 1 to 100 years
- Park & Street Furniture: 1 to 75 years
- Cemetery Lawn Area: 100
- Cemetery Irrigation: 10 years
- Cemetery Signage: 40 to 80

Aerodromes
- Apron Parking – Sealed & Unsealed Surface: 20 years
- Fencing: 40 years
- Lighting: 20 years
- Runway – Sealed & Unsealed Surface: 20 years

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Note 9. Infrastructure, property, plant & equipment and investment property (continued)

Wolseley Water
- Pipework: 80 years
- Valves & Tanks: 30 to 40 years
- Water meters: 30 years

Infrastructure
- CWMS – Pipes: 70 to 100 years
- CWMS – Pump Stations: 10 to 80 years
- CWMS – Access Points: 80 years
- CWMS – Lagoons: 1000 years
- CWMS – Valves: 45 years
- Stormwater – Pipes: 80 to 100 years
- Stormwater – Pits & Junctions: 50 to 80 years
- Stormwater – Culverts: 20 to 100 years
- Bridges – Abutment: 80 to 100 years
- Bridges – Barrier: 20 to 60 years
- Bridges – Beam/Truss: 60 to 100 years
- Bridges – Deck/Floor: 30 to 80 years
- Bridges – Footing/Pier: 60 to 100 years
- Bridges – Head/Wing Wall: 50 years
- Carparks: 20 to 200 years
- Kerbing: 25 to 65 years
- Paths: 15 to 400 years
- Sealed Road – Formation: 1000 years
- Sealed Road – Surface: 15 to 80 years
- Sealed Road – Pavement: 20 to 400 years
- Unsealed Road – Formation: 1000 years
- Unsealed Road – Surface: 19 to 400 years

Land & Land Improvements

- Basis of valuation: Fair Value
- Date of desktop valuation: 01 July 2025
- Valuer: Valuer General

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.

Freehold land and land over which Council has control, but does not have title, is recognised on the site values as released by the Valuer General of South Australia. No capitalisation threshold is applied to the acquisition of land or interests in land.

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value
- Date of full valuation: 01July 2025
- Valuer: Regan Kenealy, B. Prop AAPI, AVR Consulting.

Buildings have been disclosed as either Fair Value Hierarchy Level 2 valuations or as Fair Value Hierarchy Level 3 valuations, in accordance with AASB 13 Fair Value Measurement.

Building valuations, disclosed as Level 2, 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.

Building valuations, disclosed as Level 3 have been determined to have no known market for these assets and they 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. This method has significant inherent uncertainties, relaying 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. All acquisitions made after the respective dates of valuation are recorded at cost.

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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 9. Infrastructure, property, plant & equipment and investment property (continued)

Infrastructure

Transportation assets

- Basis of Valuation: Fair Value
- Date of full valuation: 30 June 2024
- Valuer: Asset Valuer Pro

As at 30 June 2024 Council engaged a qualified valuer to undertake a full comprehensive revaluation of the transport assets including roads, paths, kerb & gutter. This included review and verification the accuracy of the latest condition assessment undertaken internally for each asset class, review and update the unit rates developed in 2022, review and update the useful lives and undertake a revaluation in accordance with the accounting standards.

Reconciliation of the 30 June 2024 external revaluation in to Councils asset accounting system, resulted in some variances. The adjustments required to reconcile and correct the data have been recognised as an additional revaluation in the 2024/25 financial period. All acquisitions made after the respective dates of valuation are recorded at cost.

Bridges assets

- Basis of Valuation: Fair Value
- Date of full valuation: 01 July 2024
- Valuer: Martin Burns Chartered Valuer, RICS, Certified Valuer, AAPI of Liquid Pacific.

As at 01 July 2024 Council engaged a qualified valuer to undertake a full comprehensive revaluation of the bridges asset class. This included condition assessments, review and update the unit rates, useful lives and a full revaluation in accordance with the accounting standards. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure assets

- Basis of Valuation: Fair Value
- Date of full valuation: 1 July 2025
- Valuer: AVR Consulting.

All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure assets

- Basis of Valuation: Fair Value
- Date of full valuation: 1 July 2025
- Valuer: AVR Consulting.

All acquisitions made after the respective dates of valuation are recorded at cost.

Aerodrome assets

- Basis of Valuation: Fair Value
- Date of full valuation: 1 July 2025
- Valuer: AVR Consulting.

All acquisitions made after the respective dates of valuation are recorded at cost.

Wolseley Water

- Basis of Valuation: Fair Value
- Date of full valuation: 1 July 2025
- Valuer: AVR Consulting.

All acquisitions made after the respective dates of valuation are recorded at cost.

Parks & Gardens assets

- Basis of Valuation: Fair Value
- Date of full valuation: held at cost to date
- Date of desktop valuation: 1 July 2022
- Valuer: Council Officers

The desktop valuation incorporating update of unit rates occurred as at 1 July 2022. All acquisitions made after the respective dates of valuation are recorded at cost.

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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 9. Infrastructure, property, plant & equipment and investment property (continued)

Plant & Equipment

- Basis of Valuation: Deemed Cost
- Date of full valuation: 30 June 2016
- Date of desktop valuation: 1 July 2022
- Valuer: Council Officers

As at 1 July 2022, previously revalued Plant and Equipment has been rolled back to be recognised at deemed cost. Plant and Equipment will no longer be revalued in future years.

All other Assets

These assets are recognised on the cost basis.

Tatiara District Council

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

Note 10. Liabilities

$ '000	2026 Current	2026 Non Current	2025 Current	2025 Non Current
(a) Trade and other payables				
Goods and services	627	–	373	–
Payments received in advance	746	–	132	–
Accrued expenses - employee entitlements	175	–	182	–
Accrued expenses - finance costs	–	–	3	–
Accrued expenses - other	4	–	31	–
Deposits, retentions and bonds	204	–	16	–
Total trade and other payables	1,756	–	737	–
(b) Borrowings				
Loans	–	–	91	–
Total Borrowings	–	–	91	–

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

(c) Provisions				
Employee entitlements (including oncosts)	1,357	191	1,152	188
Future reinstatement / restoration of quarries	–	272	–	–
Total provisions	1,357	463	1,152	188

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Reserves

$ '000	as at 30/06/25 Opening Balance	Increments (Decrements)	Transfers	as at 30/06/26 Closing Balance
(a) Asset revaluation reserve				
Land - community	63,761	518	–	64,279
Land - other	5,121	7,826	–	12,947
Buildings and other structures	77,210	7,985	–	85,195
Stormwater Drainage	6,047	742	–	6,789
Roads	65,391	(37)	–	65,354
Bridges	7,932	–	–	7,932
Footpaths	786	–	–	786
Sewerage, Effluent Drainage	8,592	6,549	–	15,141
Other Structures	273	–	–	273
Aerodromes	22	2,510	–	2,532
Wolseley Water	–	425	–	425
Total asset revaluation reserve	235,135	26,518	–	261,653
Comparatives	232,252	2,883	–	235,135

$ '000	as at 30/06/25 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	as at 30/06/26 Closing Balance
(b) Other reserves				
Long Service Leave Reserve	471	20	–	491
Plant Replacement Reserve	404	17	–	421
Clayton Farm Reserve	31	2	–	33
CWMS Maintenance Reserve	11,505	1,139	–	12,644
Reserve Land Development	2,122	43	(2,165)	–
Reserve Keith Community Library	46	4	–	50
Future Road Renewal	128	5	–	133
Reserve Open Space	15	–	(13)	2
Total other reserves	14,722	1,230	(2,178)	13,774
Comparatives	13,576	1,282	(136)	14,722

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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Reserves (continued)

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).

Other reserves
Council most recently considered the purpose and methodology of reserves held on 24 June 2025 and resolved to maintain the following:

Tatiara 04 Long Service Leave
The Long Service Leave Reserve is for the future cash requirements upon staff leaving Council.

Tatiara 20 Plant Replacement Reserve
The Plant Replacement Reserve is for urgent unbudgeted major plant and equipment replacement.

Tatiara 22 Clayton Farm Insurance
The Clayton Farm Insurance reserve is to be spent towards capital to maintain Clayton Farm's heritage.

Tatiara 05 CWMS Maintenance Reserve
The CWMS Maintenance Reserve is used for future asset replacement and capital maintenance of CWMS.

Tatiara 26 Land Development Reserve
The Land Development Reserve was established for Land Development in Keith Industrial Estate and is now expanded to fund land development across the Tatiara and recover proceeds from sale.

Tatiara 27 Keith Community Library
Council is acting as an agent and provided financial services for the library.

Tatiara 30 Open Space Reserve
Part of a development application legal requirement to put money into open space reserve.

Tatiara 31 Future Road Renewal
Money put aside for future road renewal works required.

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 12. Reconciliation to Statement of Cash Flows

$ '000	Notes	2026	2025
(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	7	28,650	26,390
Balances per Statement of Cash Flows		28,650	26,390
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		1,646	3,567
Non-cash items in income statements			
Depreciation, amortisation and impairment		6,537	6,262
Non-cash asset acquisitions		(571)	–
Grants for capital acquisitions treated as investing activity		(557)	(2,061)
Net (gain)/loss on disposals		912	996
		7,967	8,764
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		135	(200)
Change in allowances for under-recovery of receivables		–	1
Net (increase)/decrease in inventories		70	50
Net increase/(decrease) in trade and other payables		831	(516)
Net increase/(decrease) in unpaid employee benefits		208	2
Net increase/(decrease) in other provisions		272	–
Net cash provided by (or used in) operations		9,483	8,101
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank overdrafts		350	350
Corporate credit cards		35	35

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:
Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:
Deposits are returning fixed interest rates between 3.80% and 5.19% (2025: 4.65% and 4.91%). Short term deposits have an average maturity of 197 days and an average interest rate of 4.50% (2025: 304 days and 4.77%).

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

Terms & Conditions:
Secured over the subject land, arrears attract interest of 0.7083% (2025: 0.7625%). 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:
Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

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

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

Receivables - other levels of government

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

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

Carrying amount:
Approximates fair value.

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Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 13. Financial instruments (continued)

Liabilities - creditors and accruals

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

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

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

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

Terms & Conditions:
Council has no current loans as at balance date. During the year loans completed had interest charged at a fixed rate of 6.80% (2025: 6.80%).

Carrying Amount:
Approximates fair value.

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2026					
Financial assets					
Cash and cash equivalents	28,650	–	–	28,650	28,650
Receivables	834	194	191	1,219	1,121
Total financial assets	29,484	194	191	29,869	29,771
Financial liabilities					
Payables	732	–	–	732	831
Current borrowings	–	–	–	–	–
Non-current borrowings	–	–	–	–	–
Total financial liabilities	732	–	–	732	831
2025					
Financial assets					
Cash and cash equivalents	26,390	–	–	26,390	26,390
Receivables	1,075	187	249	1,511	1,341
Total financial assets	27,465	187	249	27,901	27,731
Financial liabilities					
Payables	392	–	–	392	392
Current borrowings	91	–	–	91	91
Non-current borrowings	–	–	–	–	–
Total financial liabilities	483	–	–	483	483

continued on next page ...

Tatiara District Council

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

Note 13. Financial instruments (continued)

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

	2026		2025	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	0.00%	–	6.80%	91
		–		91

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

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the 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 7 & 8 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.

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. After the assessment made by Council, there is no expected credited losses.

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 14. Capital expenditure and investment property commitments

$ '000	2026	2025

Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Land	1,734	2,018
Infrastructure	90	779
Plant and equipment	248	247
	2,072	3,044

These expenditures are payable:

Not later than one year	2,072	3,044
	2,072	3,044

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 15. Superannuation

The Council makes employer superannuation contributions in respect of its employees to HostPlus Super (formerly Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (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 (12.00% in 2025/26; 11.50% in 2024/25). 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 2024/25) 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.

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 16. 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.

2. Potential insurance losses

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

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

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

Tatiara District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 17. Related party transactions

Key management personnel

Transactions with key management personnel

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, 13 persons were paid the following total compensation.

$ '000	2026	2025
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	789	744
Post-employment benefits	56	52
Long-term benefits	15	15
Total	860	811

Receipts from key management personnel comprise:

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. Total purchases from any of these individual businesses did not exceed $17,500 during the year, with total accumulated spend of $26,105.

One Key management personnel have a total of two close family members employed by Council, in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the *Local Government Act 1999*.

One Key Management Personnel is a member of the Tatiara Men's Shed Inc. In accordance with the *Local Government Act 1999*, the person declares an interest in matters relating to the Tatiara Men's Shed Inc. During the year the Tatiara Men's Shed Inc received a contribution from Council for $1,533 and payment of $150 for the purchase of goods.

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

	$
Planning & building application fees	$748.00
Lease / rent fees for Council Property	$258.00
Reimbursements	$418.70
TOTAL	$1,424.70

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Independent Auditor's Report

To the members of the Tatiara District Council

Opinion

We have audited the accompanying financial report of the Tatiara District Council (the Council), which comprises the statement of financial position as at 30 June 2026, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Council's Responsibility for the Financial Report

The 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 to be 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 relating 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 the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

Liability limited by a scheme approved under Professional Standards Legislation

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Council.
- Conclude on the appropriateness of the 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.

DEAN NEWBERY



Samantha Creten
Director

21 October 2026

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE TATIARA DISTRICT COUNCIL

Opinion

In our opinion, the Tatiara District Council (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating 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 2025 to 30 June 2026.

Basis for opinion

We have audited the Internal Controls of the Council under 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 2025 to 30 June 2026 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

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* 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 Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applying Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking the assurance engagement.

Liability limited by a scheme approved under Professional Standards Legislation

Assurance Practitioner's Responsibilities

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 have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the designed and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) 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.

Limitations of Controls

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

21 October 2026

Tatiara District Council

General Purpose Financial Statements

for the year ended 30 June 2026

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Tatiara District Council for the year ended 30 June 2026, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2026* made under that Act.

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





Kingsley Green
Chief Executive Officer

Brendan Dowd
Presiding Member, Audit and Risk Committee

Date: 08 October 2026

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Tatiara District Council for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

SAMANTHA CRETEN

Director

DEAN NEWBERY

21 October 2026

Tatiara
the good country



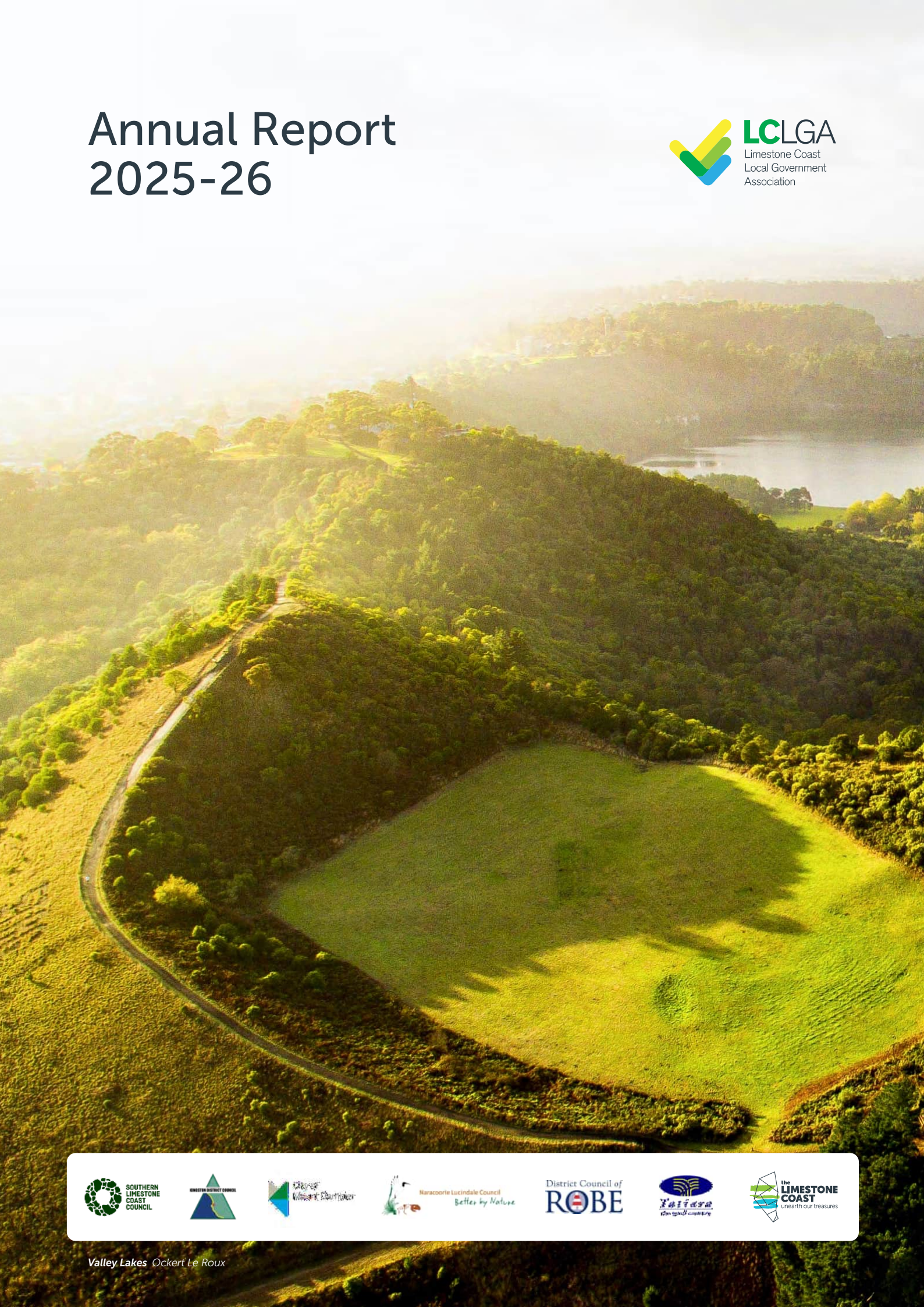
TATIARA DISTRICT COUNCIL

APPENDIX 2

LIMESTONE COAST LOCAL GOVERNMENT ANNUAL REPORT 2025-26

Annual Report 2025-26

LCLGA
Limestone Coast
Local Government
Association



Valley Lakes *Ockert Le Roux*

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Presidents report

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

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

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

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

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

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

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

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

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

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



Mayor Lynette Martin (OAM)
President LCLGA

Introduction

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

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

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

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

Limestone Coast Local Government Association

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

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

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

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

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

LCLGA objectives

Under its Charter, LCLGA's objectives are to:

Work in Association with both the Local Government Association of South Australia (LGASA) and the Australian Local Government Association.

Undertake coordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level.

Facilitate and coordinate activities of local government at a regional level related to social, environmental and community development with the object of achieving improvement for the benefit of the communities of its Constituent Councils.

Develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community.

Develop further co-operation between its Constituent Councils for the benefit of the communities of its region.

Develop and manage policies which guide the conduct of programs and projects in its region with the objective of securing the best outcomes for the communities of the region.

Undertake projects and activities that benefit its region and its communities.

Associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.

Implement programs that seek to deliver local government services on a regional basis; and

To effectively liaise and work with the State and Commonwealth Government and instrumentalities on a regional basis for the general enhancement of the region.

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

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

Organisational Chart 2025-26

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

Purpose, function and powers

Constituent Councils

Strategy and policy

Board of Directors

Advice and monitoring

Audit and Risk Committee

Tourism Transition Committee

Implementation and reporting

Tourism Working Committee

Roads and Transport Mangement Committee

Executive

Governance

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

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

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

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

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

Board membership as at 30 June 2026

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

Governance

Board Meetings

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

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

Office Bearers 2025-2026

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

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

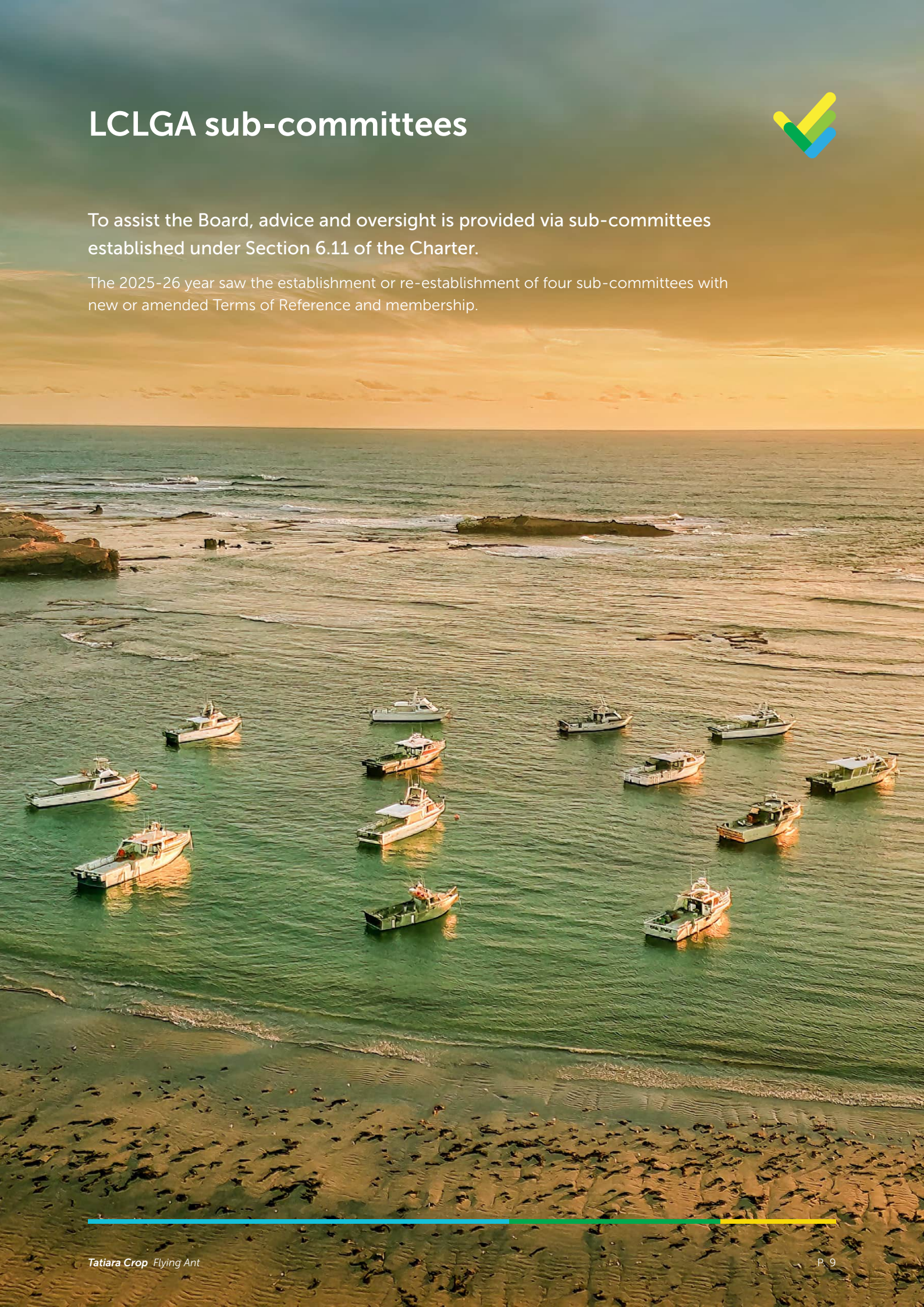
Mayor Lynette Martin OAM was elected as LCLGA President and Mayor Liz Goossens was elected as Vice President. The President and Vice President also serve to represent the Limestone Coast on the South Australian Regional Organisation of Councils Committee for the full 2025-26 year.

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

LCLGA sub-committees

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

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



Tatiara Crop *Flying Ant*

LCLGA SUB-COMMITTEES

LCLGA Roads and Transport Management Committee

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

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

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

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

Membership as at 30 June 2026

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

LCLGA Roads and Transport Management Committee

Outcomes 2025-26

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

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

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

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

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

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

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

LCLGA SUB-COMMITTEES

Audit and Risk Committee

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

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

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

b. Liaising with external auditors; and

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

The LCLGA Audit and Risk Committee consists of five members:

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

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

Membership as at 30 June 2026

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

LCLGA SUB-COMMITTEES

Audit and Risk Committee

Outcomes 2025-26

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

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

A new Independent Chair was appointed in November.

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

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

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

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



Limestone Coast *South Australian Tourism Commission*

LCLGA SUB-COMMITTEES

Tourism Transition Committee

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

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

The Tourism Transition Committee consists of seven members;

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

Membership as at 30 June 2026

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

Outcomes 2025-26

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

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

LCLGA SUB-COMMITTEES

Tourism Management Committee

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

The Tourism Management Committee consists of;

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

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

Membership as at 30 June 2026

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

Outcomes 2025-26

The Tourism Management Committee met four times.

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

LCLGA SUB-COMMITTEES

Administration

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

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

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

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

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



Robe Harbour View Motel *South Australian Tourism Commission*

Outcomes 2025-26



OUTCOMES 2025-26

Advocacy Agenda

01

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

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

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

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

2025-26 highlights

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

REGIONAL ADVOCACY

A united voice at Country Cabinet

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

REGIONAL LEADERSHIP

Inaugural Limestone Coast Leadership Forum

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

Regional Growth Strategy

02

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

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

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

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

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



Fringe Festival *City of Mount Gambier*

Limestone Coast Regional Tourism Organisation

03

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

Destination Management Plan

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

Marketing, PR and visitor economy coordination

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

Industry and stakeholder engagement

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

Event, cruise and access priorities

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

Grants, funding and industry support

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

Capability building

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

Communications and outreach

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

Issue response and advocacy support

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

OUTCOMES 2025-26

Limestone Coast Regional Tourism Organisation

03

2025-26 highlights

STRATEGIC PLANNING

Limestone Coast Destination Management Plan

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

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

INDUSTRY ENGAGEMENT

Regional tourism activity

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

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

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

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

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

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

Priority road infrastructure

04

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

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

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

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

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



Naracoorte Lucindale Council *South Australian Tourism Commission*

Acknowledgements

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

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

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

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

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

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

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

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

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

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

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

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

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

Charlotte Edmunds
Executive Officer
LCLGA

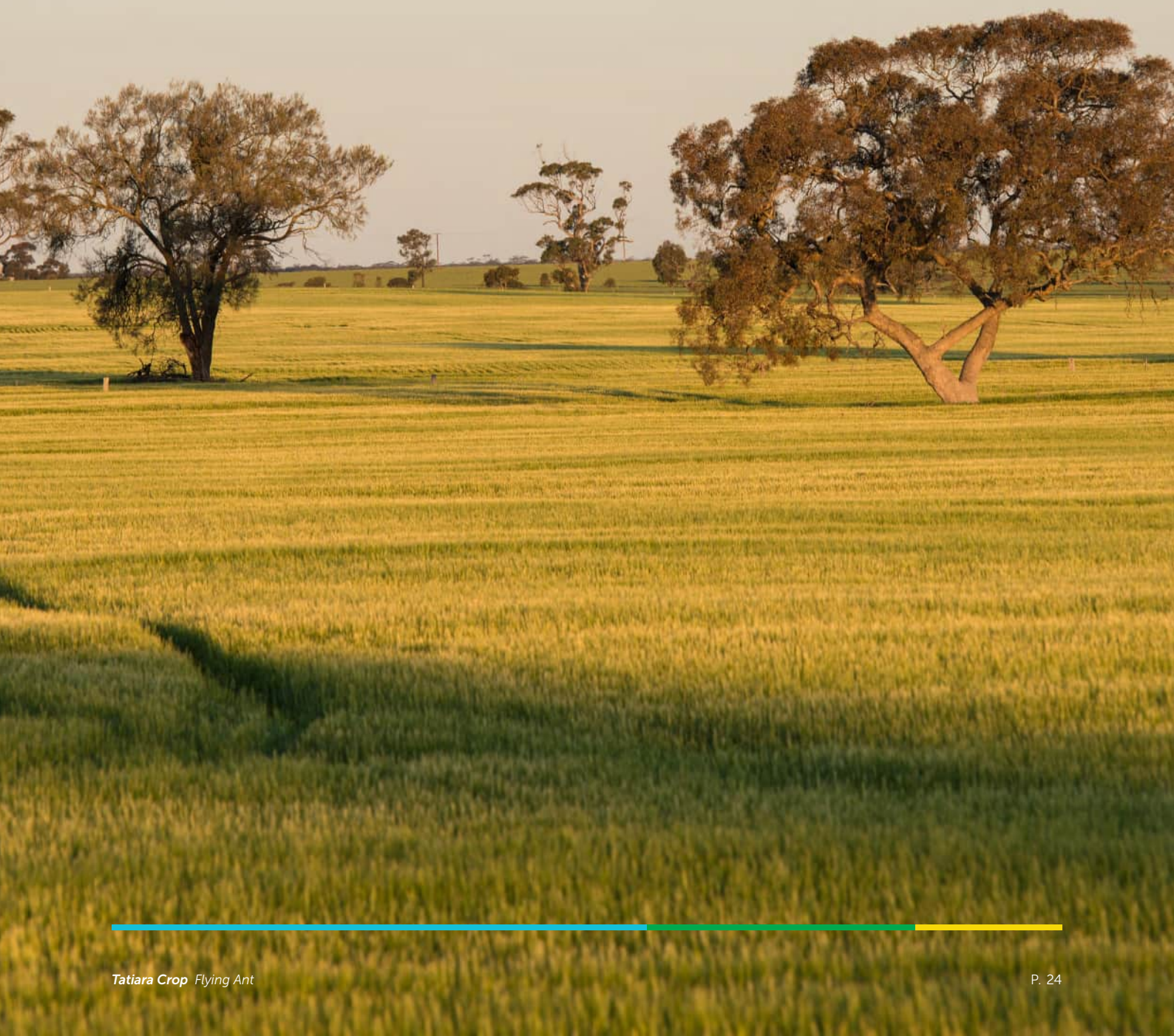


30 JUNE 2026

Financial Reports

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

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



Tatiara Crop *Flying Ant*

Limestone Coast Local Government Association

Annual Financial Statements

for the year ended 30 June 2026

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Association to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2026* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Association's financial position at 30 June 2026 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.



....

Charlotte Edmunds
Executive Officer



.....

Mayor Lynette Martin
President

Date: 17th day of September 2026

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2026

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

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

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

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	Accumulated Surplus	TOTAL EQUITY
2026		$	$
Balance at end of previous reporting period		**352,925**	**352,925**
Net Surplus / (Deficit) for Year		**(99,851)**	**(99,851)**
Other Comprehensive Income		**-**	**-**
Balance at end of period		**253,074**	**253,074**
2025			
Balance at end of previous reporting period		251,437	251,437
Adjustment (Correction of prior period errors)	17	(883)	(883)
Restated opening balance		250,554	250,554
Net Surplus / (Deficit) for Year		102,371	102,371
Other Comprehensive Income		-	-
Balance at end of period		352,925	352,925

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS
for the year ended 30 June 2026

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

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1 - MATERIAL ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Income recognition

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

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

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

4 Plant and Equipment

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

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1 - MATERIAL ACCOUNTING POLICIES (con't)

5 Depreciation

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

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

Class of Fixed Asset	Depreciation Rate
Vehicles at cost	33%

6 Cash, Cash Equivalents and other Financial Instruments

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

Other receivables are generally unsecured and do not bear interest.

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Employee Benefits

8.1 Salaries, Wages & Compensated Absences

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

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

Weighted average discount rate	4.48% (2025 3.927%)
Weighted average settlement period	1 year (2025, 1 year)

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1 - MATERIAL ACCOUNTING POLICIES (con't)

9 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

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

10 Right-of-Use-Assets

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

Vehicles	3 years

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

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

11 Lease Liabilities

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

12 New Accounting Standards and UIG interpretations

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 2: Uniform Presentation of Financial Statements

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

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

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

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

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

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

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

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

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

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

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

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

NOTE 9: Reconciliation of Cash Flow Statement

(a) Reconciliation of Cash

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

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

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

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

(c) Financing Arrangements

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

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 10: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 10: Financial Instruments (Cont.)

Liquidity Analysis

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

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

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

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

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Association is the carrying amount, net of any impairment. Except as detailed in relation to individual classes of receivables, exposure is concentrated within the Limestone Coast LGA boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Association will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Association has a balance of both fixed and variable interest rate investments.

Limestone Cost Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11 – Contingent Liabilities and Contingent Assets

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

Note 12 – Capital Commitments

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

Note 13 – Events after the end of the reporting period

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

Note 14 – Economic Dependence

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

Note 15 – Capital Management

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

Note 16 – Related Party Disclosure

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

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

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

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

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 16 – Related Party Disclosure (Cont.)

There were no transactions with other related parties.

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

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

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

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

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

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

Impact on Opening Equity as at 30 June 2024

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

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INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Opinion

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

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

Basis for Opinion

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

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

Other Matter

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

Responsibilities of the Management for the Financial Report

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

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Advisors
Accountants
Auditors

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

Bentleys SA



David Francis

Partner

Dated the 17th day of September 2026

Limestone Coast Local Government Association

Annual Financial Statements

for the year ended 30 June 2026

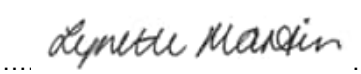
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2026, the Association's Auditor, Bentleys, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2026* made under that Act.

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



Executive Officer
LC Local Government Association





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



Chief Executive Officer
City of Mount Gambier

Chief Executive Officer
Kingston District Council





Chief Executive Officer
Naracoorte Lucindale Council

Chief Executive Officer
District Council of Robe



Chief Executive Officer
Tatiara District Council

Date: 17th day of September 2026

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Certification of Auditor Independence

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

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

Bentleys SA



David Fransis
Partner

Dated at Adelaide this 11th August 2026.

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LCLGA
Limestone Coast
Local Government
Association

Cape Jaffa Lighthouse *Liz Krahge Photography*



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