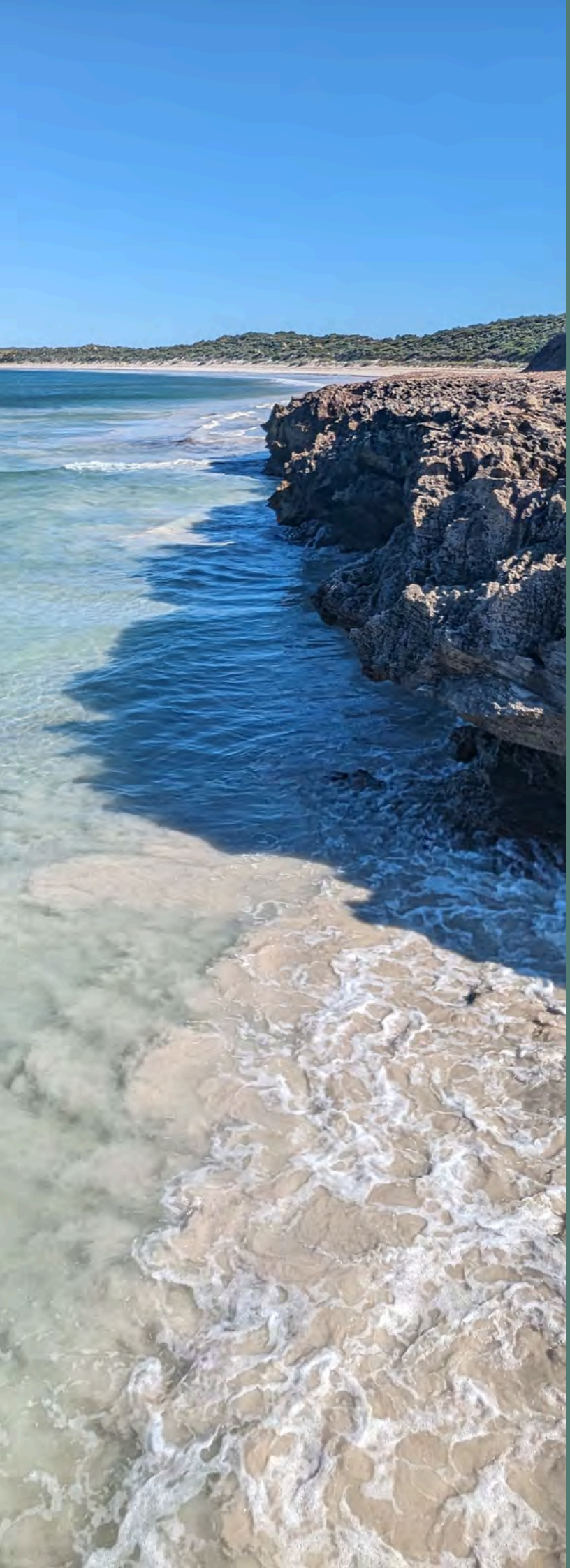


2025-2026 Annual **Report**

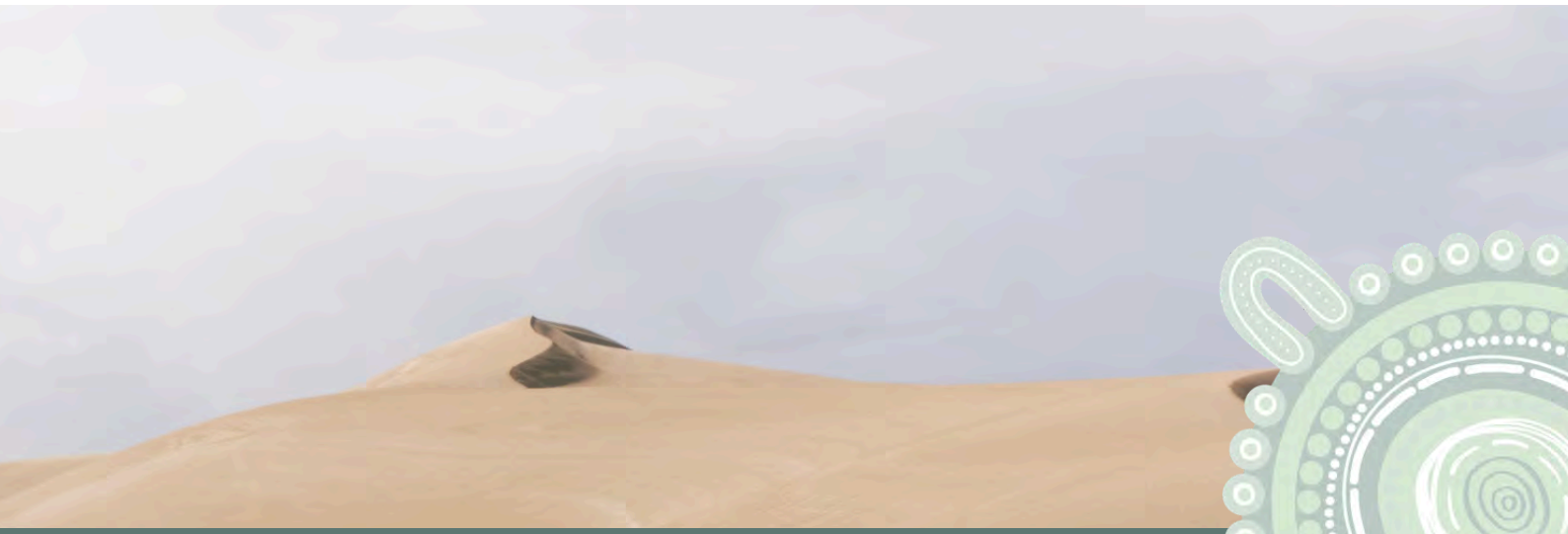
District Council of ELLISTON

Presented By :
District Council of Elliston
November 2026

About

The Annual Report provides an opportunity to reflect upon the previous twelve months and the direction of local government. It outlines the Councils activities and achievements during the past financial year.

In accordance with section 131 of the Local Government Act, the report contains statutory information, including financial statements and details of the work undertaken by the District Council of Elliston.



Acknowledgement of Country

The District Council of Elliston acknowledges Nauo and Wirangu people as traditional owners and custodians of Country in our District.

We acknowledge the continuing connection Nauo, Wirangu and the surrounding first nations people have to the land and ocean within our district and pay respect to their cultures.

A Word from the Mayor

In April, Council completed the resealing of the Elliston Aerodrome. For anyone who has waited for the Royal Flying Doctor Service to reach a family member, the value of a reliable local airstrip is clear. I am pleased to report on that work and on the improvements Council made across the district during 2025/26.

Our works crews resealed roads, repaired potholes and graded unsealed roads across the district. These are the roads families use to get to school and farmers rely on to move machinery and grain. During 2025/26, Council began design and investigation work for the proposed sealing of Palkagee Road at Lock. In August 2026, the Commonwealth approved $1.234 million for the project through the Special Local Roads Program.

At Venus Bay, repairs to the boardwalk restored safe access to the beach after coastal erosion. At Sheringa Beach, storm damage prompted Council to investigate rebuilding the stairway along a different route. During the year, Council undertook an engineering assessment of the Elliston Jetty and helped evaluate tenders for a coastal engineering assessment of the Port Kenny Jetty. The Department for Infrastructure and Transport is funding the Port Kenny study, with most of the assessment expected to take place in early 2027.



Residents helped shape plans for the places they use every day. Council finalised the Venus Bay and Port Kenny Masterplan and the Elliston Town Centre Revitalisation Plan. In Lock, we invited families to comment on a proposed play space at Apex Park, alongside the oval and swimming pool. I thank everyone who took the time to tell us what would work in their town and what they would like to see done differently.

I particularly want to thank the volunteers who keep our clubs and community facilities running. Council provided funding towards the Port Kenny Community Sports Centre upgrade this year. Behind facilities like this are local people who open the doors, look after the grounds and stay behind to pack up. Their contribution deserves recognition.

I thank my fellow elected members, Council staff and the residents who brought matters to our attention throughout the year. I wish everyone across our district a safe and prosperous year ahead.

Andrew McLeod
Mayor, District Council of Elliston

Message from the CEO



The 2025–26 financial year has been one of planning, advocacy and progress for the District Council of Elliston. Across our coastal and inland communities, Council has remained focused on maintaining essential services, investing in infrastructure and working with others to support the district's long-term wellbeing and prosperity.

Like many regional councils, we continue to manage rising service and construction costs, workforce pressures and the challenge of delivering services across a large area. Careful planning and responsible decisions remain important as we balance current community needs with the long-term care of our assets and financial sustainability.

Advocacy remained a key priority, with Council continuing to work alongside the Northern Eyre Peninsula Health Alliance to support sustainable health services, contributing to regional childcare advocacy, leading ongoing water security discussions and engaging with government and industry on current and future economic opportunities.

In partnership with the District Council of Streaky Bay, we secured funding to develop a Coastal Hazard Adaptation Plan, while continuing to advocate for investment in state-owned jetties and the Anxious Bay boat ramp. This work recognises the importance of our coastline while also addressing the needs of inland communities, including road renewal and safety planning, township masterplans and potable water provision for Port Kenny.

These achievements reflect the commitment of our Elected Members and staff, as well as the contribution of volunteers, community organisations, businesses and regional partners. I thank everyone who has worked with Council and supported our communities throughout the year.

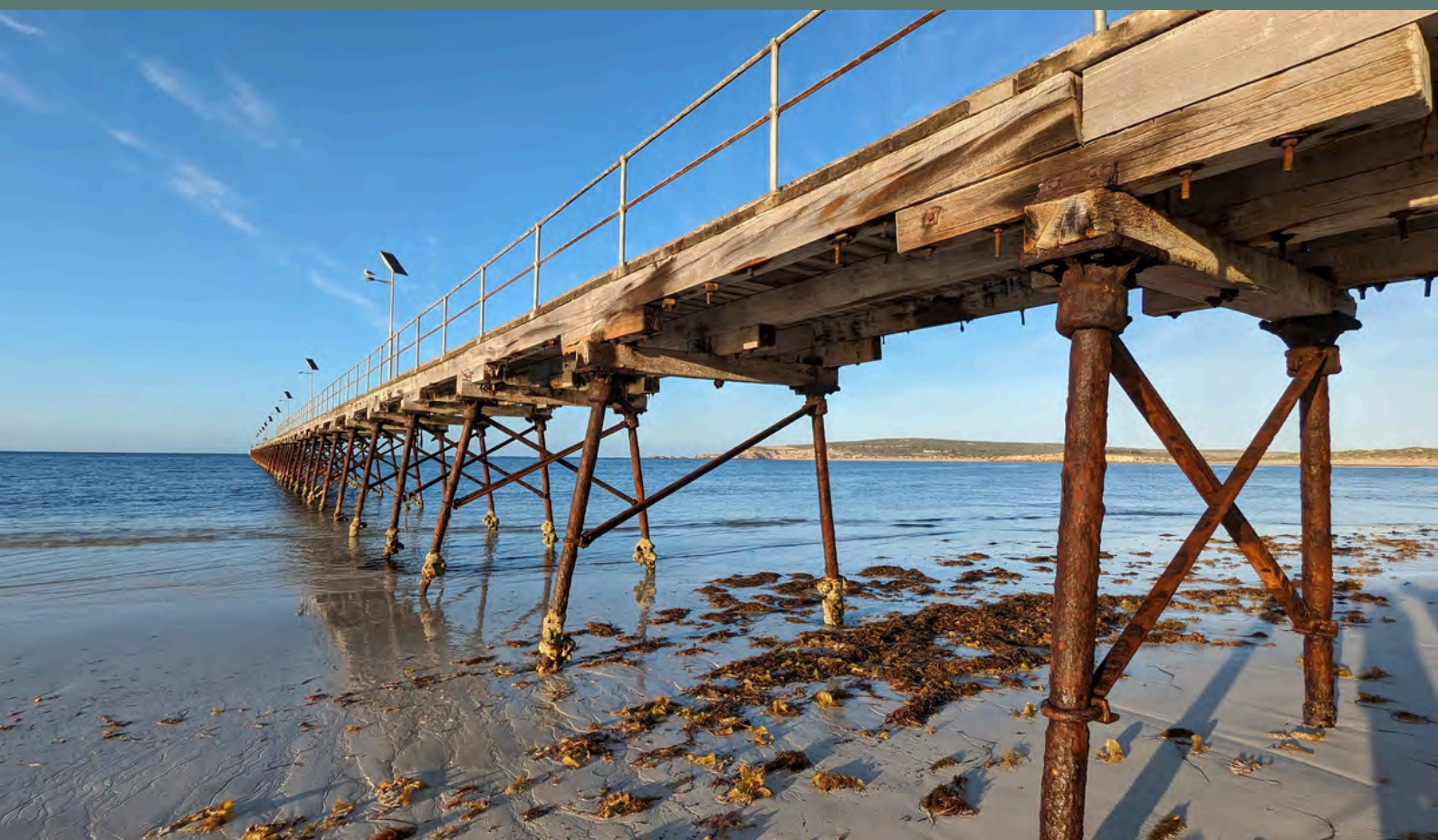
Looking ahead, Council will continue advocating for improved health services, planning for coastal hazards and investing in the infrastructure that connects our towns and farming communities. Our new Community Engagement Sessions will provide further opportunities for residents to raise local priorities and hear about Council's work. The Council elections in April 2027 will also be an important opportunity for people to participate in shaping the district's future.

Together, we can continue building a resilient, connected district that is a great place to live, work and visit.

Nikki Becker
CEO, District Council of Elliston

Key Highlights

- Commenced work on Aged Care Housing in Elliston
- Adopted Council's Disability Access and Inclusion Plan
- Adopted Council's Community Engagement Charter
- Advocated for improved healthcare services and community wellbeing funding across the district
- Commenced development of a volunteer framework to support attraction and retention of volunteers
- Continued road renewal and maintenance works across the district
- Undertook an engineering assessment of the Elliston Jetty and commenced a review of the Port Kenny Jetty
- Commenced work on a Coastal Hazard Adaptation Plan
- Finalised the Venus Bay and Port Kenny Masterplan and the Elliston Town Centre Revitalisation Plan
- Completed resealing of the Elliston Aerodrome



We Supported

- Port Kenny Community Sports Centre
- Lock Men's Health Night
- Australia Day Community Event
- Christmas Events around the District
- Australian Salmon Fishing Championship
- Elliston Speed Shear
- Elliston Area School Wool Show
- ANZAC Day Events
- Community run events and initiatives
- Elliston Country Womens Association partnership - Tangaroa Blue AMDI project
- Citizen of the Year Awards
- Youth Week events
- Port Kenny SA Ambulance Volunteers
- Port Kenny Time Capsule
- Tooligie Strawberry Fete



Council

The Council, consisting of the Mayor and seven councilors is the decision making body on all policy matters. Ordinary meetings of Council are generally held on the third Tuesday of every month at 9:00am in the Elliston RSL Memorial Building. All meetings are open to the public.

Agenda and Minutes

Agendas of all Council and standing committees are placed on the Council website, no less than three days prior to those meetings. Minutes are placed on display in accordance with the Local Government Act.



Current Elected Members

The following members of the community were elected in the November 2022 elections to represent the District:



Andrew McLeod

Mayor



Allison Pickford

Deputy Mayor



Malcolm Hancock

Councillor



Fiona Matthews

Councillor



Ashley Traeger

Councillor



Tony Custance

Councillor



Michael Zerk

Councillor



Andrew Polkinghorne

Councillor

Who We Are



The District Council of Elliston is located on the Eyre Peninsula in South Australia, encompassing an area of approximately 669,300 hectares. The district lies about 700 kilometres west of Adelaide, featuring a picturesque 130-kilometre coastline that stretches from Lake Hamilton in the south to Port Kenny in the north, with its inland boundary extending beyond Lock.

The local economy is supported by three key sectors — primary production, fishing, and tourism.

- **Primary production** remains the backbone of the district, with the cultivation of cereal and legume crops, and the raising of sheep for both meat and wool.
- **Fishing** also contributes significantly to the region's economy through commercial and recreational activities, including the harvesting of prawns, crayfish, abalone, salmon, and King George whiting. The aquaculture industry is emerging as a promising area for future economic growth.
- **Tourism** continues to expand as an important industry, attracting visitors who come to experience the district's striking coastline, natural landscapes, and relaxed lifestyle. The Elliston Community and Visitor Information Centre, an accredited facility, provides valuable assistance and resources for visitors to the region.

The district is well supported by essential healthcare services, including a doctor and hospital in Elliston and a health clinic in Lock.

The Royal Flying Doctor Service (RFDS) plays an integral role in delivering medical and emergency support across the district. Accessibility for air services is ensured through a sealed, all-weather registered airstrip located near Elliston and an unsealed aircraft landing area situated near Lock.

Organisation and Management

District Council of Elliston

Organisation Structure

June 2026

COUNCIL

Chief Executive Officer
Nikki Becker

Director, Business and Community
Narelle Biddell

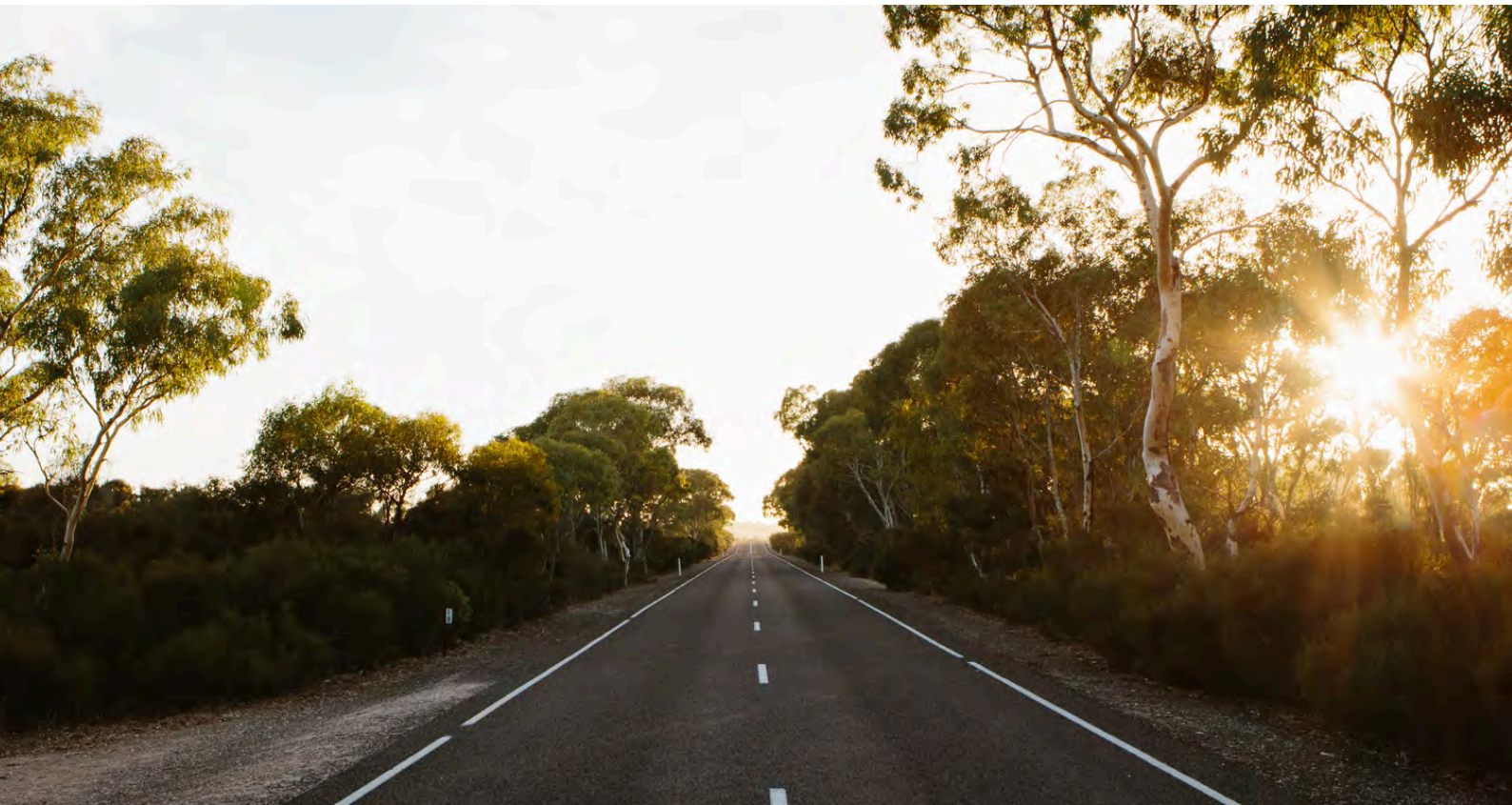
Director, Essential Services and Assets
vacant

Executive and Community Services
- Council Liaison
- Economic Development
- Human Resources
- Innovation
- Risk Management
- Strategy
- Tourism
- Work Health and Safety

Tourism Facilities
- Venus Bay Beachfront Tourist Park
- Lock Caravan Park

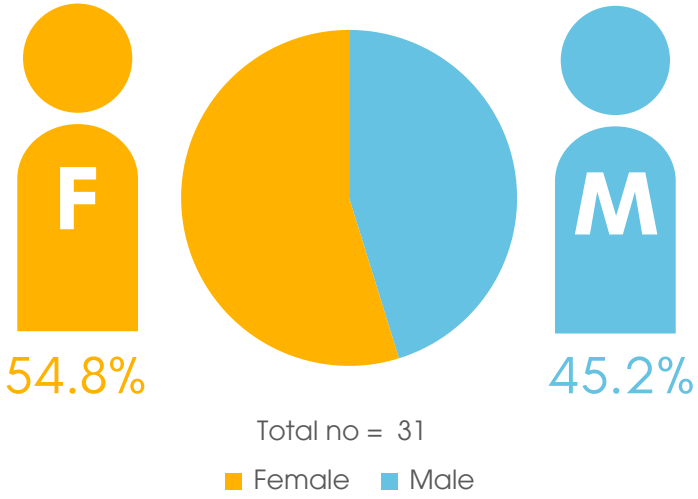
Corporate and Financial Services
- Arts & Culture
- Community Development
- Customer Service
- Event Management
- Finance
- Governance
- Grants Administration
- Information Technology
- Library and Information
- Planning and Development
- Public Health
- Records Management
- Social Media & Marketing

Operational Services
- Aerodrome Management
- Asset Management
- Cemetery Management
- Commercial Leases
- Community Safety
- Coastal Management
- Council Property
- Emergency Management
- Field and Civil Assets
- Major Project Delivery
- Sport & Recreation
- Waste Management
- Water Resources Management

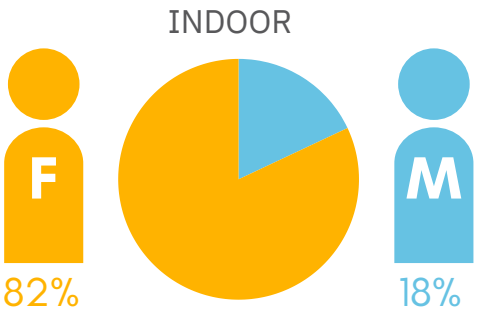


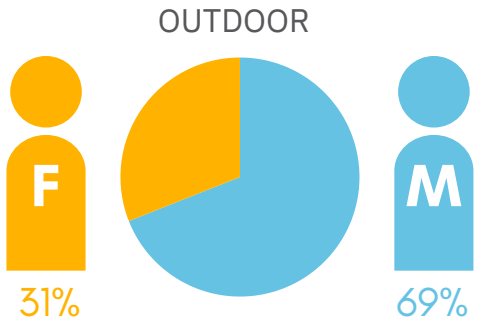
Information about your Council

TOTAL WORKFORCE



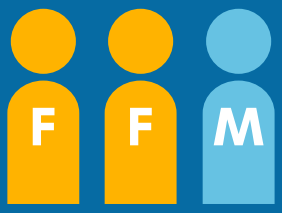
INDOOR/OUTDOOR WORKFORCE





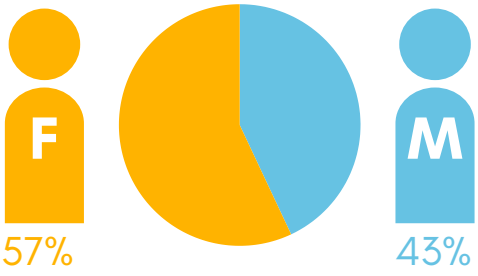
LEADERSHIP – SPHERE OF INFLUENCE

2/3



of the Executive Leadership Team identify as female

VENUS BAY TOURIST PARK WORKFORCE



Management and Staffing

The total number of employees employed by the District Council of Elliston as at 30 June 2026 was 31 staff.

The Office of the Chief Executive consists of 2.22FTE (3 employees)

The Business and Community Office of Council consists of 5FTE (8 employees)

The Essential Services and Assets Office of Council consists of 10.85 FTE (13 employees)

The Venus Bay Beachfront Tourist Park consists of 5.05 FTE (7 employees)

Vision and Core Values

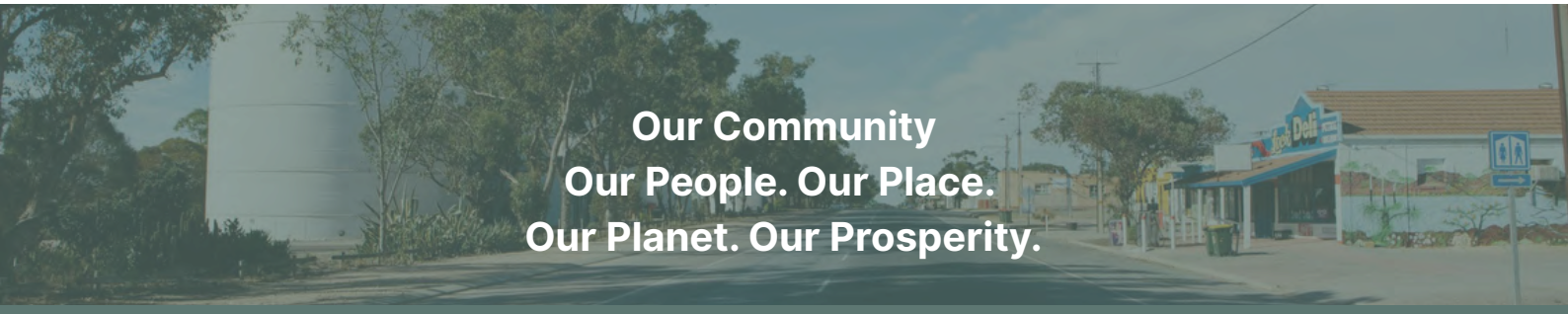
People
A healthy, welcoming and inclusive community, with pride in our history and heritage

Place
Responsibly planned communities that are attractive, vibrant and well connected

Planet
Promoting, protecting and enhancing our natural environment, now and for generations to come

Prosperity
A thriving community, with an abundance of opportunities for all

Leadership
A well governed Council that uses resources wisely to meet the needs of the community



VALUES

Honesty
We honour the trust placed in us by our residents and staff, acting with empathy, integrity and transparency in everything we do.

Courage
We make bold, informed and considered decisions in the best interests of the district.

Creativity
We continuously look for practical and innovative ways to improve our services, ensuring they are inclusive, accessible and responsive to community needs.

Services to Our Community

Council makes decisions on policy issues relating to services that are provided for members of the public. The range of services includes:

- Roads
- Aerodrome Management
- Coastal Management
- Community Safety
- Stormwater Drainage
- Street Sweeping
- Public Cemeteries
- Seating
- Environmental Health
- Street Lighting
- Car Parks
- Libraries
- Community Wastewater
- Camping Grounds
- Dog and Cat Control
- Recreational/Sporting Facilities
- Footpaths
- Parks and Gardens
- Toilets
- Waste Management
- Planning Controls
- Tourism
- Kerbing
- Playground Equipment
- Parking Controls
- Tree Planting
- Water Supply



Performance against Annual Business Plan

Council completed many of the actions from its Annual Business Plan in 2025-2026 which supports the Strategic Management Plan noting however that some actions are in progress or were deferred and will occur in the 2026-2027 financial year.

PEOPLE *A happy, healthy and resilient community*	
Advocate for robust and sound healthcare solutions for the District	Complete
Advocate for community wellbeing funding and programs	Complete
Advocate for funding of the Elliston Gym Complex	In Progress
Partner with community groups and stakeholders to provide indoor and outdoor recreation programs that are inclusive and respond to participation barriers	Complete
Partner with community groups to deliver well planned and organised community events	Complete
Fund community groups to provide high standard community facilities	Complete
Facilitate initiatives to help community groups and services to attract and retain volunteers	Complete
Partner with Progress Associations in the District	Complete
Provide improved street lighting in townships	Complete
Provide regular social media updates to raise awareness of crime prevention initiatives	Complete

Performance against Annual Business Plan (continued)

PEOPLE *A happy, healthy and resilient community*	
Facilitate a reduction in fire prevention inactivity by landholders through education, improve signage, easier complaint reporting, easier processing of burn off permits, more timely investigation of complaints and fines	Complete
Facilitate a reduction in nuisance dogs through education, improved signage, easier complaint reporting, more timely investigation of complaints and fines	Complete
Facilitate a reduction in stray and wandering cats through education, cat registrations, more timely investigation of complaints and fines	Complete



Performance against Annual Business Plan (continued)

PLACE *Responsibly planned communities that are attractive, vibrant and well connected*	
Advocate to the State and Federal Government, private sector and non-government organisations to help meet demand for diverse housing needs	Complete
Facilitate environmental sustainability considerations in land use planning and development	Complete
Advocate for improved telecommunications	Complete
Partner with organisations to identify opportunities for community operated power supplied, if funding can be found	Complete
Provide integrated streetscape planning, in consultation with the community	Complete
Facilitate design and implementation of precincts in Elliston and Lock	In Progress
Provide implementation of the Elliston, Lock and Port Kenny and Venus Bay Masterplans	Complete
Provide access to local history information and services and facilitate ongoing preservation of physical and digital historical material and collections	Complete
Provide for the delivery of a 150th birthday celebration for Elliston	In Progress
Advocate for increased funding for new and upgraded road infrastructure	Complete
Provide long-term planning to improve road design and safety	Complete
Partner with external parties to deliver a new way of monitoring road conditions	Complete

Performance against Annual Business Plan (continued)

PLACE (CONTINUED) *Responsibly planned communities that are attractive, vibrant and well connected*	
Advocate for funding to upgrade state owned highways and main commodity and tourist routes	Complete
Advocate for funding to upgrade the jetty in Elliston	Complete
Advocate for funding for the Port Kenny jetty	Complete
Advocate for funding to upgrade the Anxious Bay Boat Ramp, including disability access	In Progress

PLANET *Promoting, protecting and enhancing our natural environment, now and for generations to come*	
Provide a review of the Community Land Management Plan to identify areas that are suitable for recreational use and how trails and parks may safely accommodate mixed uses	In Progress
Provide trail construction and improvements stretching from Sheringa Beach to the South Head Walking Trail in Venus Bay, subject to grant funding	In Progress
Facilitate community education around safe and responsible use of shared trails and paths	Complete
Advocate for increased investment in coastal and environmental protection within the District	Complete
Provide pest management, including pigeons and mosquitos	Complete

Performance against Annual Business Plan (continued)

PLANET *Promoting, protecting and enhancing our natural environment, now and for generation to come*	
Advocate with State and Federal Governments for retention and enhancement of essential water	Complete
Facilitate a Water Management Plan and Program	In Progress
Provide water to the township of Port Kenny	Complete
Facilitate promotion and adoption of sustainable waste behaviours, including waste avoidance	Complete
Partner to deliver fire education and risk mitigation programs to assist businesses and visitors to prepare, withstand and respond to bushfire emergencies	Complete
Advocate for utility companies to protect their critical infrastructure at risk during adverse weather conditions	Complete



Performance against Annual Business Plan (continued)

PROSPERITY *A thriving community, with an abundance of opportunities for all*	
Partner with EPLGA and RDAEP on the delivery of a regional plan	Complete
Advocate in partnership with key stakeholders for growth and development in agricultural sectors	Complete
Advocate in partnership with key stakeholders for growth and development in fishing and aquaculture sectors	Complete
Partner with future industries interested in establishing work sites in the District	Complete
Provide regular assessment and evaluation of the economic climate and business conditions	Complete
Partner with training providers to deliver a range of community required courses in the District	Complete
Facilitate and redesign of the Council Economic Development and Tourism Strategy	In Progress
Partner with RDAEP on tourism campaigns	Complete
Partner with stakeholders to build capacity in the tourism sector	Complete
Facilitate a green tourism initiative, promoting the District as untouched and environmentally friendly	Deferred

Performance against Annual Business Plan (continued)

LEADERSHIP *A well governed Council that uses resources wisely to meet the needs of the community*	
Provide an annual review of the Strategic Plan	Complete
Provide an annual review of the Annual Business Plan and associated Budget	Complete
Provide an annual review of the Infrastructure and Asset Management Plan and Long Term Financial Plan	Complete
Provide business unit reviews to improve internal and external customer experience and identify business efficiencies	Complete
Facilitate an increase in rates notices being delivered via electronic methods	Complete
Provide an annual employee survey to monitor workplace culture and identify actions for improvement	Complete
Provide opportunities to encourage and support new and existing businesses through Council regulations and procurement policies	Complete
Provide monthly financial reports and quarterly budget reviews to Council for endorsement	Complete
Provide a campaign to communicate a clear vision for Council with regular progress reports on major projects	Complete
Provide Elected Members and Audit and Risk Committee members appropriate training	Complete

Performance against Annual Business Plan (continued)

LEADERSHIP *A well governed Council that uses resources wisely to meet the needs of the community*	
Provide an annual Communications Plan that specifies what needs to be communicated, when, how and to who, in order to meet the community's information needs and the Council's strategic objectives	Deferred
Facilitate community forums and information sessions	Complete
Facilitate an increase in awareness of Council's social media channels as a source of information to the community	Complete
Facilitate regular business and community group newsletters	Complete



Further Information about your Council

Community Engagement Policy
Council adopted its Community Engagement Policy, replacing the former Community Engagement Charter and reinforcing its commitment to open, transparent and meaningful engagement. The policy outlines the principles and minimum requirements for consultation, ensuring community members and stakeholders have opportunities to contribute to decisions that affect them and that their feedback informs Council's planning and decision making.

Community Consultation
The District Council of Elliston consults with local residents on particular issues that may affect their area.

- Meetings of Electors – All residents and electors are eligible to attend meetings to decide matters where Council seeks the direction of the electors of the area.
- Residents are notified of some Development Applications requiring the approval of Council. A number of applications are exempted from public notification by the Planning Act.

Budget and Financial Reports
The Council Auditor for the 2025/26 financial year is Bentley's SA.

Total remuneration that will be payable to the above Auditor for the annual audit of the financial statements, including financial controls is $23,651. There was no other remuneration payable or paid.

Council Meetings
Members of the public have a number of opportunities to put forward their views on particular issues before Council. These are:

- Deputations – With permission, a member of the public can address Council personally or on behalf of a group of residents.
- Presentations to Council – with prior notification and arrangement, a member of the public can address the Council for five minutes on any issue relevant to the Council.
- Petitions – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.
- Written Requests – A member of the public can write to the Council on any Council Policy, activity or service.
- Elected Members – Members of the public can contact their Elected Members of Council to discuss any issue relevant to Council.

Council Committees
Council has the following constituted Committees in place:

- Audit and Risk Committee
- Building Fire Safety Committee
- Bramfield Basin and Elliston Water Committee

Further Information about your Council (continued)

Regional Subsidiary
Section 43 Committee – EPLGA

As at 30 June 2026, Council has **1** regional subsidiary that falls within the provisions of Section 43 of the Act. The Regional Subsidiary is known as the EPLGA (Eyre Peninsula Local Government Association).

The regional subsidiary is required to produce its own Annual Reports and the Act provides that each constituent Council must incorporate the annual report of each regional subsidiary into its own annual report. The EPLGA Annual Report is attached as Appendix One.

Internal Review of Council Actions
In accordance with Section 270(8) of the Local Government Act relating to the review of decisions made by Council or related parties, not applications were received for review under this section of the Act.



Further Information about your Council (continued)

Elected Members Travel, Accommodation and Gifts
Pursuant to Regulation 35(2) Council must ensure a summary of the details, including the cost, of an interstate and international travel (excluding prescribed interstate travel), including cost of travel, and gifts or hospitality above the value of $50 either individually or cumulatively are published in its Annual Report. During the reporting period the Mayor travelled to Canberra to represent Council at the Australian Local Government Association National Assembly. The cost of this travel was $3,260.

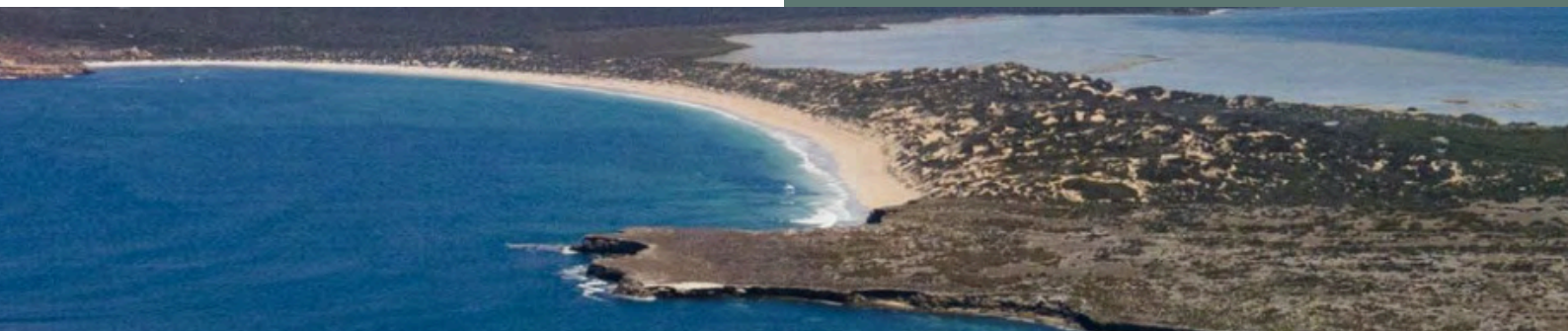
Training and Development for Elected Members
During 2025-26 no additional training was provided to Elected Members.

Allowances paid to Elected Members
The Remuneration Tribunal SA determines council member allowances on a four yearly basis, with an adjustment occurring on the first, second and third anniversaries (November) to reflect changes in CPI.

Member	Nov 2024 Nov 2025	Nov 2025 Nov 2026
Mayor	$31,917	$32,196
Deputy Mayor	$9,973	$10,060
Elected Members	$7,979	$8,048

In addition a Travel Time Allowance of up to **$1,845** per annum is payable to Elected Members, excluding the Mayor, if their usual place of residence is located within certain criteria from the Council's office. These allowances are also indexed annually.

Employee Travel, Accommodation and Gifts
No employees received gifts or benefits over the value of $50.



Further Information about your Council (continued)

Human Resource Management

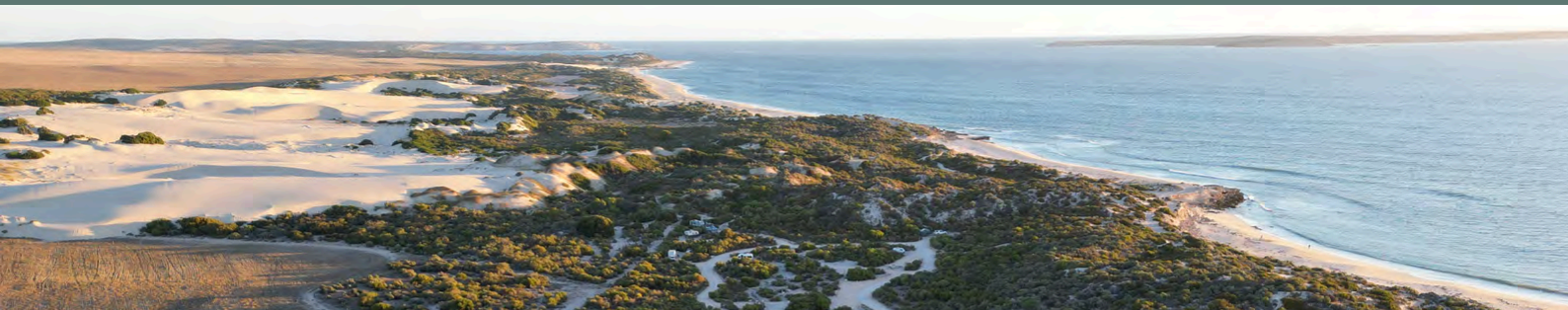
District Council of Elliston's employees are the Council's most valuable assets. Opportunities are provided to staff to attend appropriate training and development to ensure employees have current skills and knowledge to undertake their roles within their field of work. Employees are also provided with opportunities for personal development and growth.

The Performance Management process provides the opportunity for staff and management at all levels to assess work performance, consider professional progress of individual staff members, identify skills or competency gaps and formulate strategies to develop the abilities of staff and general efficiencies in work practices. The process also assists in identifying training requirements to enable staff to competently undertake their role, to consider career development opportunities and expand their abilities and therefore the services they provide.

Within the organisation, an environment of equal opportunity exists that is free of discrimination and reflects the diversity and needs of the community it serves.

Senior Executive Officer - Allowance as part of Salary Package

Chief Executive Officer	Director, Business and Community	Director, Essential Services and Assets
Motor Vehicle Telephone Housing	Motor Vehicle Telephone	Motor Vehicle Telephone



Further Information about your Council (continued)



Delegations

The Chief Executive Officer and other officers have the delegated authority from Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in the Delegations Register and are reviewed annually by Council.

Elected Member Behaviour

Council has had 0 contraventions of Section 5(4) of the Local Government Act by members of the Council during the 2025-2026 financial year. As such, Council has incurred no cost in relation to these matters.

Competitive Tendering

Council has prepared and adopted a Procurement Policy in accordance with Section 49 of the Local Government Act. This Policy is published on Council's website.

Council provides open and effective competition by providing contractors with fair and reasonable access to opportunities to do business with Council. During the financial year, the Council created 7 open market tenders to support the delivery of goods, services and works for the district and its residents.

Further Information about your Council (continued)

National Competition Policy

The National Competition Policy (NCP) supports economic reform from practices that restrain Australian markets and industries. The NCP identified various principles to encourage competitive markets that will enhance national productivity for the benefit of the community whilst eliminating any unfair advantages.

In relation to Local Government, the principles of competitive neutrality are designed to neutralise any net competitive advantage that a local government engaged in significant business activities would otherwise have, by virtue of its control by the local government, over private business operating in the same market.

Put simply, Council activities, such as operating caravan parks , must adhere to the same rules as private sector businesses. Council's caravan parks follow the same planning and development processes.

Freedom of Information Statement

This Information Statement is published by the District Council of Elliston in accordance with the requirements of the Freedom of Information Act. The District Council of Elliston is pleased to comply with the legislation and welcomes enquiries.

An updated Information Statement is published at least every 12 months.

There were 0 requests received for the period 1 July 2025 to 30 June 2026 under the Freedom of Information Act.



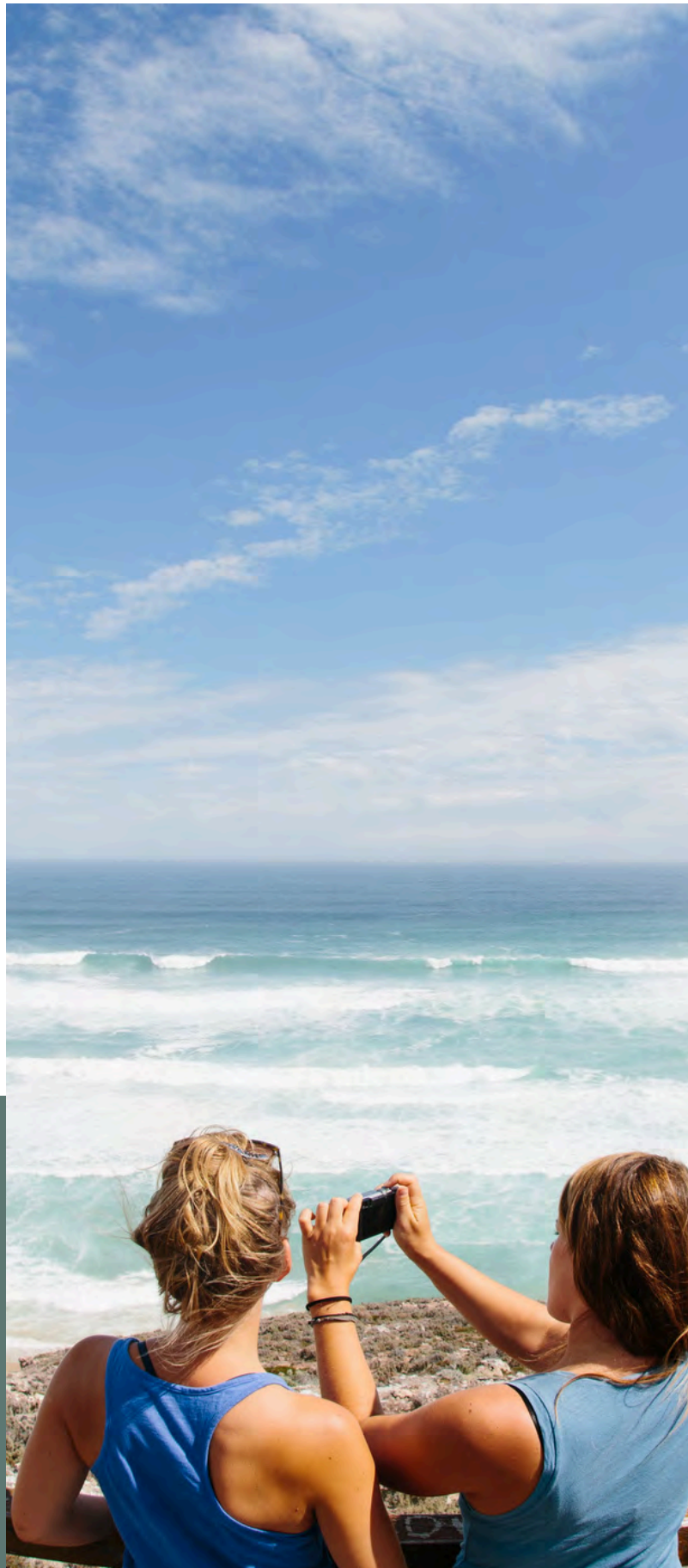
Further Information about your Council (continued)

Work Health and Safety

Regular reviews of the Work Health and Safety Program and associated policies and procedures have continued this year. Council has continued to maintain a good health and safety record, which is reflected in Council's Insurance Premium payments.

Work Health and Safety continues to be and onerous and resource intensive task, with all Councils, regardless of size, having to meet the same requirements.

Risk Management assessment continued along with the identification of hazards. The means of dealing with these hazards continues to be a part of Council's overall focus.



Further Information about your Council (continued)

Financial Management

Council continues to meet the requirements of the Local Government (Financial Management and Rating) Amendment Bill 2005.

Council's Representation Quota

Council has eight (8) Elected Members, including the Mayor. The Mayor is elected by the Elected Members at the first meeting of Council following the Council election.

The following table compares the District Council of Elliston's representation quota with comparable councils as at 30 June 2026.

Council	Electors	Total Members	Representation Quota
Cleve	1291	7	184
Elliston	767	8	95
Flinders Ranges	1195	9	132
Karoonda East Murray	746	7	106
Kimba	757	7	108
Orroroo Carrieton	664	6	110
Peterborough	1310	9	145
Robe	1395	7	199
Wudinna	829	7	118

Further Information about your Council (continued)

The last Elector Representation Review was finalised in 2023/2024, with the outcome being:

- The principal member of Council be a Mayor who is elected by the community; and
- that the elected body of Council comprise the Mayor and seven (7) Councillors.

This will take effect from the next ordinary Council elections to be held in April 2027.

List of Documents

In accordance with Schedule 4 of the Local Government Act, Council maintains the following documents:

- Elected Members Register of Interests
- Elected Members Register of Allowances and Benefits
- Employees Register of Salaries
- Employees Register of Interests
- Schedule of Fees and Charges
- Community Land Register
- Register of Public Streets and Roads
- By-laws
- Delegations
- Behavioural Standards for Elected Members
- Employee Code of Conduct
- Code of Practice for Access to Meetings and Documents
- Water and Sewerage Retail Services: Customer Charter
- Customer Services Charter



Further Information about your Council (continued)

Information Technology

Information technology plays an integral role in the operations of Council and like many other organisations, when not operating properly, severely impacts on the administration of Council.

Council continues to operate social media pages that demonstrate an increase in engagement with the community.

Building, Planning and Environmental Services

Due to lack of skilled staff in the District, Council continues to outsource these arrangements. Planning Services are undertaken by Future Urban, and Building Services by SA Building Approvals and Consultants.

Council has entered into an arrangement with Lower Eyre Council and City of Port Lincoln for the provision of Environmental Health Services.

Community Land

Council has met the requirements relating to Community Land Management under Division 3 of the Local Government Act.



Further Information about your Council (continued)

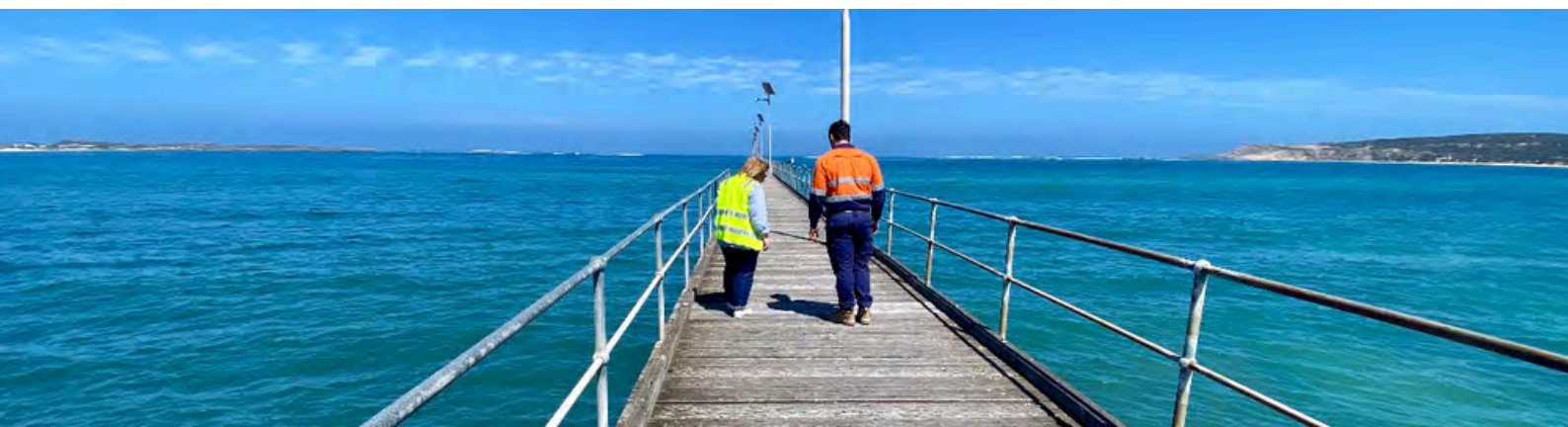
Payment of Council Rates
Pursuant to Section 123 of the Local Government Act, the District Council of Elliston continues to produce an Annual Business Plan and Budget. A summary version of the Annual Business Plan is provided to ratepayers with their first quarter rate notices.

Financial Assistance Grants
Financial Assistance Grants are a vital part of the revenue base for the Council, with 27.5% of Council's revenue received through this program.

Public Access to Council and Committee Meetings
In accordance with Section 90(2) of the Local Government Act Council and Committee meetings are held in public, except in special circumstances. Confidential meeting orders were made under this subsection during the financial year.

Legal Costs
Council is required to report on the amount of legal costs incurred by Council in any financial year. The total expenditure on legal costs for 2025-26 was $22,836.

Corporate Credit Card Usage
The District Council of Elliston provides corporate credit cards to senior management for eligible business purchases. The total expenditure incurred on these cards during the 2025-26 year was $84,778.



Further Information about your Council (continued)

Community Services
Council continues to support the community in different ways. This is mainly done through the provision of community grants and sponsorships of local events.

Citizen of the Year
On 26 January 2026, an Australia Day Community Event was held in Lock.

The award winners were:
Citizen of the Year - Gabby Zerk
Young Citizen of the Year - Chloe Northcott
Community Event of the Year - Port Kenny Sports Centre and Time Capsule Opening
Award for Active Citizenship - Larry Honner, Vinny Honner and Danny Honner

Infrastructure and Assets
The works program is Council's major area of expenditure, a significant portion of this budget is spent on road maintenance and re-sheeting projects.



Further Information about your Council (continued)

Confidential Matters

Section 90(2) of the Local Government Act specifies that Council and Committee meetings are to be held in a public place, however, this principle is occasionally outweighed by the need to keep information or discussion confidential.

Matters which may be considered in confidence are defined in Section 90(3) of the Act and include, but are not limited to:

- Commercial in confidence matters
- security matters
- staffing matters
- legal advice and litigation
- personal affairs of people who are living or dead

During 2025-2026, of the 240 agenda items, 22 items were considered in confidence in accordance with section 90(3) of the Act. This represents 9.17% of all decisions made by Council.

The table below summarises the nature of the confidential items discussed during the 2025-2026 financial year.

Meeting Date	Item	Subject	Section 90(3)	Status
15/07/2025	17.1	TTEG Settlement Update	(i)	In Confidence
19/08/2025	17.1	Rating Review	(i)	Public
	17.2	Lock Caravan Park Management Agreement	(b)	Public
	17.3	Elliston Jetty	(i)	In Confidence
16/09/2025	17.1	S184 Update	(a)	In Confidence
	17.2	TTEG Update	(i)	In Confidence

Further Information about your Council (continued)

Meeting Date	Item	Subject	Section 90(3)	Status
21/10/2025	17.1	S184 Update	(a)	In Confidence
	17.2	Jetty Update	(i)	In Confidence
	17.3	Bucky's Beach Relay	(a)	Public
18/11/2025	17.1	Australia Day Awards	(a)	Public
	17.2	School Community Library	(i)	In Confidence
09/12/2025	17.1	TTEG Update	(i)	In Confidence
	17.2	Land for Aged Housing	(i)	In Confidence
20/01/2026	17.1	Proposed System Upgrade	(b)	Public
	17.2	CEO Performance Review	(a)	In Confidence
17/02/2026	17.1	Jetty Update	(i)	In Confidence
	17.2	CEO Performance Review	(a)	In Confidence
17/03/2026	17.1	S184 Update	(a)	In Confidence
21/04/2026	17.1	Elliston Jetty	(i)	In Confidence
	17.2	Aged Care and Investment Opportunity	(b)	In Confidence
30/06/2026	17.1	Aged Care Proposed Location	(i)	In Confidence
	17.2	Section 184	(a)	In Confidence



FIRE PREVENTION

124 Letters issued
27 Section 105 Notices Issued
10 Fines Issued

LOCAL NUISANCE AND LITTER CONTROL

22 complaints received:

- 19 Dog and Cat Management
- 1 Other Animals
- 2 Vermin/Pest

DEVELOPMENT ACTIVITY

36 Applications lodged
30 Applications Granted
Value of Applications Granted
$2,611,019

ENVIRONMENTAL HEALTH

9 Waste Water Applications Reviewed

Audit and Risk Committee

The Audit and Risk Committee is designed to assist the Council in the conduct of its responsibilities for the management of risk, related to financial management, reporting and audit initiatives, accounting, governance, the internal control system, and the audit functions, by providing independent assurance and advice to the Council and CEO in relation to these matters.

The Committee:
enhances the communication between the external audit and Council; assists with the management of financial and other risks to ensure the protection of Council assets; monitors the effectiveness of audit and review functions; and enhances the integrity of the financial reporting of the Council.

Membership

Member	Meetings Attended	Apology	Allowance
Phil Channon - Chair	3(4)	1	$2,340
Mick O'Neil	3(4)	1	$1,500
Cr Michael Zerk	3(4)	1	$0
Andrew Hitchcock	4(4)	0	$2,000
Liz Byrne	3(4)	1	$2,000

Audit and Risk Committee Training
During the 2025-26 financial year, the Presiding Member attended training on the conduct of Audit and Risk Committees provided by the Local Government Association of South Australia. No other committee members attended formal training during the 2025–26 financial year.

Members will continue to be given the opportunity to attend training sessions that become available throughout the year and that are relevant to Audit and Risk Committees.

Audit and Risk Committee

Principal Issues Examined

The following table sets out the principal issues addressed by the Committee during the year:

Meeting Date	Issue	The Audit and Risk Committee
30/09/2025	Asset Revaluation	The Audit and Risk Committee recommend Council endorse the: 1. outcomes of the updated road transport asset revaluation, the adoption of revised intervention points for Premium, Standard, and Basic service levels, and endorse the Standard Service Level (40% RUL) as the recommended baseline for Council consideration. 2. stormwater revaluation, and note the establishment of a new asset register and updated fair values consistent with the Council's Asset Accounting Policy.
	Policies: Streetscaping Verges and Tree Management	The Audit and Risk Committee recommend to Council that the Streetscaping, Verges and Tree Management policy be adopted.
17/11/2025	Budget Review #1	Audit and Risk Committee advise Council that they have reviewed and discussed Budget Review #1 2025-26 and are satisfied with management's explanation of the variances.
	Draft Annual Financial Statements	The Audit and Risk Committee: 1. Note Dean Newbery's 2024-2025 Audit Completion Report. 2. Note the Statement that will be signed by the Council's Auditor attesting to their independence in accordance with the Local Government (Financial Management) Regulations 2011 for the financial year 2024-2025. 3. Endorse the Presiding Member, Audit and Risk Committee to sign a statement that Council's external auditor maintained their independence in accordance with the Local Government (Financial Management) Regulations 2011 for the 2024-2025 financial year. 4. Advise Council that they have reviewed the Annual Financial Statements for the year ended 30 June 2025 and believe that these accounts represent a true and fair reflection of Council's financial situation and activities undertaken during this year.

Audit and Risk Committee

Meeting Date	Issue	The Audit and Risk Committee
17/11/2025	Road Addressing and Premise Numbering Policy	The Audit and Risk Committee recommend to Council that the Road Addressing and Premise Numbering Policy be adopted.
	Annual Report	The Audit and Risk Committee recommend Council adopt the Annual Report for 2024-2025.
04/02/2026	Annual Business Plan and Annual Budget Project Plan	The Audit and Risk Committee: 1. Note the Annual Business Plan and Annual Budget Project Plan 2026-2027; and 2. Endorse the proposed change to the Audit and Risk Committee meeting date from 29 April 2026 to Monday 13 April 2026 to allow review of the Draft Annual Business Plan and Annual Budget prior to presentation to Council on 21 April 2026.
	2025-2026 Budget Review #2	The Audit and Risk Committee: 1. advise Council that they have reviewed and discussed 2025-2026 Budget Review #2 and are satisfied with management's explanation of the variances. 2. Recommend Council adopt 2025-2026 Budget Review #2.
27/04/2026	Draft Long Term Financial Plan	The Audit and Risk Committee: 1. Receive and note the DRAFT 2026-2036 Long Term Financial Plan report. 2. The Chief Executive Officer or nominee be authorised to make any necessary changes to the Draft 2026-2036 Long Term Financial Plan document arising from this meeting, together with any editorial amendments and finalisation of the document's formatting and graphic design and amend the document for the inclusion of the impact of the Australian Bureau of Statistics Consumer Price Index for Adelaide for the March 2026 quarter. The Audit & Risk Committee receive a report of any changes that occur.

Audit and Risk Committee

Meeting Date	Issue	The Audit and Risk Committee
27/04/2026	Annual Business Plan and Budget 2026-2027	The Audit and Risk Committee: 1. Advise Council that they receive and note the DRAFT Annual Business Plan and DRAFT Budget 2026-2027. 2. Have reviewed and discussed the documents and provided commentary to the Chief Executive Officer or nominee for consideration. 3. Authorise the Chief Executive Officer or nominee to make any necessary changes to the Draft 2026-2027 Annual Business Plan and DRAFT Budget 2026-2027 document arising from this meeting, together with any editorial amendments and finalisation of the document's formatting and graphic design and amend the document for the inclusion of the impact of the Australian Bureau of Statistics Consumer Price Index for Adelaide for the March 2026 quarter. The Audit & Risk Committee receive a report of any changes that occur.
	Budget Review #3	The Audit and Risk Committee: 1. advise Council that they have reviewed and discussed 2025-2026 Budget Review #3 and are satisfied with management's explanation of the variances. 2. Recommend Council adopt 2025-2026 Budget Review #3.
	Draft Infrastructure and Asset Management Plan	The Audit and Risk Committee: 1. Have reviewed and discussed the DRAFT Infrastructure and Asset Management Plan documents and provided commentary to the Chief Executive Officer or nominee for consideration. 2. Authorise the Chief Executive Officer or nominee to make any necessary changes to the DRAFT 2026-2036 Asset Management Plan Summary document arising from this meeting, together with any editorial amendments and finalisation of the document's formatting and graphic design. The Audit & Risk Committee receive a report of any changes that occur.
	Policies: Outdoor Business Caretaker Rating	The Audit and Risk Committee recommend to Council that the: 1. Outdoor Business Policy be adopted; 2. Caretaker Policy v4 be adopted 3. Rating Policy v3.0 be adopted

Building Fire Safety Committee

The Building Fire Safety Committee acts in an advisory role and provides support to Council.

The Committee was established in accordance with the requirements of Section 157(10) of the Planning, Development and Infrastructure Act 2016.

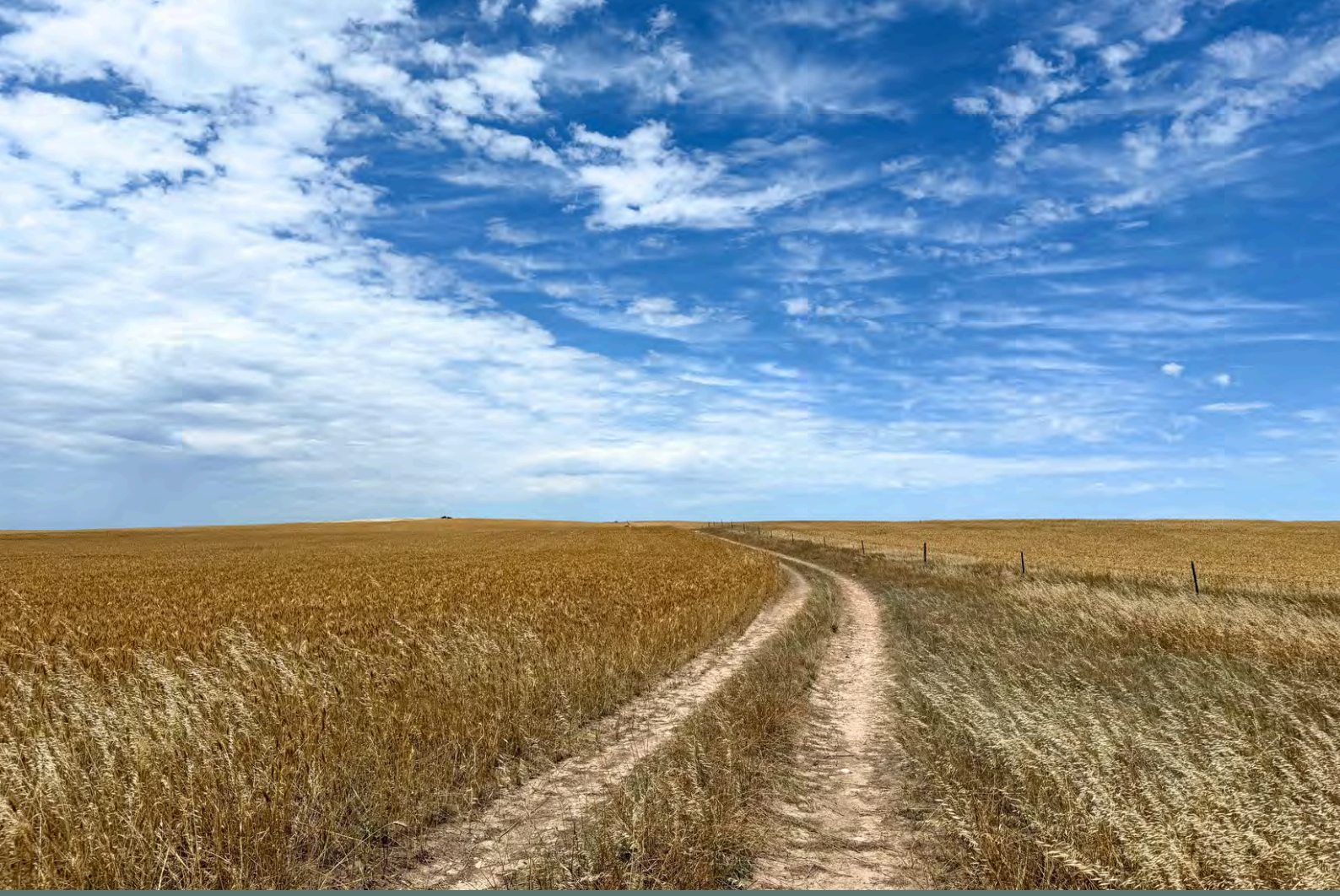
The purpose of the Committee is to maintain proper levels of fire safety in all accommodation buildings within the Council area.

The Committee carried out inspections throughout the year, letters of advice on works to be undertaken were posted to owners and lessees of the premises inspected.

Membership

- Vacant - Presiding Member
- Nick Heron
- Col Paton (CFS)





APPENDIX 1

Eyre Peninsula Local Government Association

2025-2026 Annual Report

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

2025–2026 ANNUAL REPORT



www.eplga.com.au

President’s Report

It is my pleasure to present the Eyre Peninsula Local Government Association's (EPLGA) 2025/26 Annual Report.

This has been a year of renewal, strong advocacy and growing regional collaboration. I am proud that the EPLGA continues to maintain 100% membership from the region's councils, allowing us to speak with one voice. This unity, not just across councils but across the region, is recognised by state and federal governments as one of the Eyre Peninsula's greatest strengths.

Throughout 2025/26, the EPLGA continued to advocate for practical solutions that recognise the unique opportunities and challenges of regional South Australia.

A highlight was the development of the EPLGA's first comprehensive State Election Platform. Rather than responding to individual campaign announcements, the Association worked with member councils to identify the issues that matter most and present parties and candidates with a clear blueprint for investment in the Eyre Peninsula. The platform generated significant media coverage and helped keep these priorities firmly on the election agenda.

Our advocacy at the national level was equally active. We prepared submissions to the Australian Government's Federal Budget, the Inquiry into Local Government Funding and Fiscal Sustainability, Senate inquiries into regional aviation, Medicare access and algal blooms, and a consultation on regional road safety.

It was particularly encouraging to see two priorities from the EPLGA's Federal Budget submission reflected in the 2026/27 Commonwealth Budget: indexation of South Australia's supplementary local road funding and a new $2 billion Local Infrastructure Fund to support housing-enabling infrastructure.

While much work remains to restore Financial Assistance Grants to sustainable levels, these outcomes demonstrate that coordinated regional advocacy can deliver meaningful results.

In June we took our message to Canberra, with a delegation of Eyre Peninsula councils and the RDA meeting with ministers, shadow ministers, senators and ministerial advisers during the 2026 National General Assembly.

Another significant milestone was the appointment of Darren Hunter as Executive Officer following the retirement of Peter Scott. On behalf of the Board, I sincerely thank Peter for his outstanding contribution to the Association and the collaborative culture he helped build. Darren brings extensive experience in advocacy, communications and government relations, and we were delighted to appoint him following a highly competitive recruitment process.

While advocacy remains one of our most visible roles, it is only one part of what the EPLGA delivers. Throughout the year we strengthened collaboration through regular Board meetings, CEO forums and a new series of Communities of Practice. These networks are creating valuable opportunities to share expertise, develop consistent approaches and identify regional collaboration opportunities.

We also partnered with Local Government Risk Services to employ two regional WHS coordinators, worked with the RDA and Eyre Peninsula Landscape Board to update the Eyre Peninsula Strategic Regional Plan 2030, and, with funding from Green Industries South Australia and LGA South Australia, appointed a Waste and Resources Officer to support greater regional collaboration and the development of a circular economy.

None of these achievements would have been possible without the commitment of our member councils. I sincerely thank my fellow Board members and acknowledge every mayor, councillor, CEO and council employee across our eleven member councils. Your willingness to work together continues to make the Eyre Peninsula one of Australia's strongest examples of regional local government collaboration.

I also want to thank our Executive Committee, including Mayor Jo-Anne Quigley, Mayor Geoff Churchett and CEO representative Damian Carter. Special thanks to Mayor Quigley for her support as EPLGA Vice President while also serving as Chair of the South Australian Regional Organisation of Councils (SAROC).

As we look ahead, I remain optimistic about the future of the Eyre Peninsula. Improving the long-term financial sustainability of regional councils remains our highest priority, and we must continue advocating for fairer funding, better infrastructure and stronger regional services.

By continuing to work together as councils, communities and regional partners, we are well placed to seize the opportunities ahead.



Mayor Dean Johnson

EPLGA President

2025/26 Highlights

✅ Development and implementation of first EPLGA Advocacy Plan

✅ Release of 2026 State Election Platform and associated advocacy campaign

✅ Creation of a new EPLGA Waste and Resources Officer role

✅ 2026/27 Federal Budget Submission outlining federal investment priorities for the region

✅ Successful delegation to Canberra in June 2026

✅ Comprehensive submissions to federal and state inquiries and consultations, including Parliamentary inquiry into local government funding and fiscal sustainability

✅ Establishment of six new council Communities of Practice set up under CEOs Committee

✅ Successful EPLGA Annual Conference hosted by City of Whyalla in February 2026

✅ Continued growth in Eyres on Eyre Campsite bookings

✅ Working with RDA and Landscape Board to update and release Eyre Peninsula Strategic Regional Plan 2030

About the EPLGA

The Eyre Peninsula Local Government Association (EPLGA) exists to bring the region's councils together to achieve outcomes that are greater than any individual council could achieve alone.

Established in 1938, the Association is one of South Australia's oldest regional local government organisations and has played an important role in advocating for the needs of Eyre Peninsula communities for almost nine decades.

Throughout that time, the organisation has evolved from a forum for cooperation between neighbouring councils into a respected regional leader, representing the collective interests of local government on issues of strategic importance to the region.

Today, the EPLGA represents all eleven councils across the Eyre Peninsula, which despite serving very different communities, share many common challenges.

The EPLGA's constituent councils include:

- City of Port Lincoln
- City of Whyalla
- District Council of Ceduna
- District Council of Cleve
- District Council of Elliston
- District Council of Franklin Harbour
- District Council of Kimba
- District Council of Streaky Bay
- District Council of Tumby Bay
- District Council of Wudinna
- Lower Eyre Council



EPLGA Structure

The EPLGA is governed by a Board, with each of its constituent councils nominating one member to the Board as well as a Deputy Board member.

Board meetings are held quarterly across the region, with the location rotated amongst constituent councils.

As of 30 June 2026 the EPLGA Board included the below representatives:

MEMBER COUNCIL	BOARD MEMBER	DEPUTY BOARD MEMBER
Ceduna	Ken Maynard (Mayor)	Robert Sleep (D/Mayor)
Cleve	Phil Cameron (Mayor)	Grant Fennell (D/Mayor)
Elliston	Andrew McLeod (Mayor)	Allison Pickford (D/Mayor)
Franklin Harbour	Rachel Deer (Mayor)	Sue Chase (D/Mayor)
Kimba	Dean Johnson (Mayor)	Megan Lienert (D/Mayor)
Lower Eyre	Jo-Anne Quigley (Mayor)	John Isle (D/Mayor)
Port Lincoln	Diana Mislov (Mayor)	Robyn Rowsell (D/Mayor)
Streaky Bay	Travis Barber (Mayor)	Greg Limbert (D/Mayor)
Tumby Bay	Geoff Churchett (Mayor)	Julie Elliott (D/Mayor)
Whyalla	Phill Stone (Mayor)	Peter Borda (D/Mayor)
Wudinna	Eleanor Scholz (Mayor)	Naomi Scholz (D/Mayor)

EPLGA President

District Council of Kimba Mayor Dean Johnson was elected as EPLGA President in February 2025.

EPLGA Vice President

Lower Eyre Council Mayor Jo-Anne Quigley was elected as EPLGA Vice President in February 2025.

EPLGA Executive Officer

The EPLGA employs an Executive Officer to ensure that the Association's policies and decisions of the EPLGA are implemented in a timely manner. Darren Hunter is the EPLGA's current Executive Officer, and commenced in this role in August 2025, replacing the retiring Peter Scott.

EPLGA Executive Committee

The EPLGA also includes an Executive Committee, comprised of the EPLGA President, EPLGA Vice President, EPLGA Immediate Past President (or member elected to fill this role), and a representative of the EPLGA CEO's Committee.

The purpose of this Committee is to recruit the EPLGA Executive Officer, and provide oversight and mentoring to this position. In 2025/26 the Executive Committee included:

Member	Position
Mayor Dean Johnson	EPLGA President
Mayor Jo-Anne Quigley	EPLGA Vice President
Mayor Geoff Churchett	EPLGA Immediate Past President (elected to fill role as previous President is now State MP for Flinders)
Damian Carter	CEO Representative

EPLGA Priorities

The EPLGA's work is guided by four strategic priorities – advocacy, collaboration, delivery and governance.

Advocacy

The EPLGA represents the collective interests of Eyre Peninsula councils and communities by influencing state and federal policy, legislation and investment decisions.

This includes developing evidence-based policy positions, preparing submissions to governments and parliamentary inquiries, building relationships with decision makers and promoting the region's priorities through coordinated advocacy.

Collaboration

The Association strengthens relationships between councils by encouraging and supporting knowledge sharing, regional partnerships and collaboration across the local government sector.

This includes facilitating Board and CEO meetings, Communities of Practice, regional forums, conferences and partnerships that improve the capability and effectiveness of councils.

Delivery

The EPLGA coordinates programs, services and regional projects that provide practical benefits to member councils and communities.

Examples include regional transport planning, waste and circular economy initiatives, workforce development, and other collaborative projects identified by member councils.

Governance

The EPLGA’s goal is to maintain a well-governed, financially sustainable and accountable organisation that supports member councils through effective leadership, sound financial management and continuous improvement.

Priority One - Advocacy

Throughout 2025/26, the EPLGA significantly expanded its advocacy program, building stronger relationships with governments, industry and key stakeholders while providing a united regional voice on behalf of its eleven member councils.

This work was underpinned by a simple principle: challenges facing the Eyre Peninsula are regional challenges requiring regional solutions.

Whether advocating for better telecommunications, improved health services, fairer funding arrangements or greater investment in transport infrastructure, the Association's role is to bring councils together around common priorities and ensure governments clearly understand both the opportunities and challenges facing the region.

EPLGA Advocacy Plan

A milestone this year was the development of the EPLGA's first Advocacy Plan.

Endorsed by the Board at the December 2025 meeting, it outlines the key advocacy priorities for 2026, as well as a structured approach for advancing these regional priorities through targeted action across four areas:

- Stakeholder engagement;
- Policy development;
- Representation; and
- Public awareness.

Key actions in the Plan include:

- Developing an EPLGA State Election platform to advocate for pre-election commitments;
- Providing submissions to state and federal budget processes, as well as other state and federal parliamentary inquiries;
- Holding regular meetings with council mayors and CEOs to identify emerging issues;
- Establishing an Eyre Peninsula Council Communications Group to share information and collaborate on public awareness campaigns; and
- Updating the EPLGA's website to include an advocacy focus with policy position pages, links to submissions and media releases.

State Election Platform

A highlight of the Association's state advocacy program was the release of a comprehensive State Election Platform.

This platform presented governments with a coordinated vision for the future of the Eyre Peninsula, identifying practical opportunities where partnership between the State Government and local government could deliver long-term benefits for regional communities.

It was developed following extensive consultation with member councils and focused on nine strategic priorities, which included:

- Improving mobile connectivity across the region;
- Increasing investment in state-managed roads;
- Doubling funding for South Australia's Jetties Renewal Program;
- Establishing a new Doppler weather radar;
- Trialling digital shark detection technology;
- Strengthening regional healthcare workforce attraction;
- Modernising native vegetation regulations;
- Increasing TAFE capability; and
- Completing the Eyre Peninsula Grain Export Supply Chain study and implementing its recommendations.

The release of the platform was supported by a coordinated communications campaign including targeted media coverage and direct engagement with election candidates, ministers and shadow ministers.

Importantly, several priorities identified by the EPLGA, including increased jetties funding and funding towards a Doppler radar, were subsequently adopted as election commitments by the Liberal Party, demonstrating the influence of coordinated regional advocacy.







Federal Budget Submission

Financial sustainability continued to be the Association's highest federal advocacy priority throughout the year.

Across Australia, local government is delivering increasing responsibilities while the proportion of Commonwealth taxation returned to councils through Financial Assistance Grants has steadily declined over several decades.

For regional councils on the Eyre Peninsula, this challenge is compounded by vast road networks, small ratepayer bases , ageing infrastructure, and cost shifting and thin markets.

Recognising these pressures, the Association's 2026/27 Federal Budget Submission called for a renewed partnership between local government and the Commonwealth, with proposals across eight key themes:

- Financial sustainability;
- Childcare;
- Housing;
- Infrastructure;
- Regional health;
- Telecommunications;
- Disaster resilience; and
- Environmental management.

Encouragingly, two of the EPLGA’s recommendations were reflected in the 2026/27 Federal Budget.

This included the indexation of South Australia's supplementary local road funding – ending many years of frozen funding – as well as the establishment of a new $2 billion Local Infrastructure Fund to support councils deliver housing-enabling infrastructure.

Canberra delegation

In June 2026 the EPLGA led a regional delegation to the 2026 National General Assembly of Local Government (NGA) in Canberra.

This included mayors and CEOs from the District Council of Kimba, Lower Eyre Council, District Council of Streaky Bay, District Council of Elliston and District Council of Tumby Bay. The group also included the Chair and CEO of Regional Development Australia Eyre Peninsula.

In addition to attending events at the NGA, including the 2026 Australian Council of Local Government at Parliament House on Monday 22 June, the delegation participated in a range of meetings at Parliament throughout the week.

This included meeting with the Minister for Local Government and Emergency Management the Hon Kristy McBain MP to talk about the ongoing inquiry into local government funding and fiscal sustainability, as well as the current review of state/federal Disaster Recovery Funding Arrangements.







The delegation also met with the Hon Andrew Giles MP, Minister for Skills and Training, to discuss the emerging skills shortages in the region, and in particular in relation to the pipeline of projects outlined in the Eyre Peninsula Regional Strategic Plan 2030.

A meeting was also held with South Australian Senator Karen Grogan to discuss the opportunities for improved health services across the region.

The group also met with key Coalition MPs and Senators, including Shadow Assistant Minister for Local Government Jamie Chaffey MP, Federal Member for Grey Tom Venning MP, and Shadow Minister for Choice in Early Childcare Senator Matt O'Sullivan.

Finally, the delegation met with senior advisers for the Ministers for Communications, Childcare and Housing to advocate for better funding and policies for Eyre Peninsula communities.







Construction Industry Training Levy

During the year a number of Eyre Peninsula councils expressed concerns with the Construction Industry Training Levy, which has been expanded to include local government maintenance projects in addition to new constuction.

At its September 2025 meeting the EPLGA Board supported a motion from the District Council of Streaky Bay and adopted a position opposing the application of the levy to maintenance projects, and advocating for funding received from regional councils to be ringfenced for regional training programs.

This position was progressed through the EPLGA's representatives on the South Australian Regional Organisation of Councils (SAROC), where it was endorsed as an item of business at LGA South Australia's Ordinary General Meeting on 29 May. The motion was passed by an overwhelming majority of delegates at this meeting.

Submissions

The EPLGA actively contributed to numerous state and national inquiries and consultations during 2025/26, with submissions provided to the:

- Federal Inquiry into Local Government Funding and Fiscal Sustainability
- Senate Inquiry into Regional Aviation
- Senate Inquiry into Medicare Access
- Senate Inquiry into Algal Blooms
- Federal consultation on regional speed limits
- South Australian Remuneration Tribunal CEO Remuneration review.

Each submission reflected extensive consultation with member councils and focused on practical reforms that recognise the realities of delivering services across remote and regional Australia.

Improving communication

An important focus throughout 2025/26 was improving how the Association communicates with governments, stakeholders and the broader community.

The EPLGA established an account on LinkedIn, which provides an outlet for sharing news and engaging with council members and staff and other regional stakeholders. The EPLGA website was also substantially expanded to include dedicated sections highlighting advocacy priorities, policy submissions and media releases.

This was complemented by an increased media presence throughout the year, ensuring the Association played a more visible leadership role on issues affecting the region.

Priority Two - Collaboration

The Eyre Peninsula has a long history of councils working together to address shared challenges.

In a region characterised by vast distances, dispersed populations and limited resources, collaboration is not simply a desirable way of working, it is essential.

During 2025/26, the EPLGA continued to strengthen its role as the region's primary forum for collaboration, bringing together elected members, chief executive officers, council staff, government agencies and regional organisations to identify shared priorities and deliver practical outcomes.

EPLGA Board Meetings

One of the EPLGA's most important responsibilities is providing opportunities for regional leadership.

Throughout the year the EPLGA Board met regularly to consider strategic issues affecting local government across the Eyre Peninsula, ensuring the Association remained focused on matters of regional significance while providing clear strategic direction for the organisation.

Meetings were held in Cleve (4-5 September), Elliston (11-12 December), Whyalla (26 February) and Ceduna (11-12 June).



CEOs Committee

Supporting the Board's work, the Association continued to facilitate regular meetings of the Eyre Peninsula CEOs Committee. These meetings provide an invaluable opportunity for chief executives to discuss emerging issues, exchange ideas, identify opportunities for collaboration and coordinate regional responses to shared challenges.

Discussions throughout the year covered a broad range of issues, including workforce attraction and retention, infrastructure funding, emergency management, transport planning, state election priorities, governance, regional advocacy and collaborative service delivery.

The CEOs Committee was chaired in 2025/26 by District Council of Streaky Bay CEO Damian Carter.

CEOs Committee meetings were held during the year in Cleve (September), Port Lincoln (October), Adelaide (November), Tumby Bay (January), Kimba (March), Streaky Bay (April), and Adelaide (May). Online participation in these meetings was also provided as an option.

Communities of Practice

One of the outcomes of the CEO's Committee in 2025/26 was the establishment of a new network of Communities of Practice for council staff.

Recognising that many councils face similar operational challenges, the Association worked with member councils to establish dedicated networks for professionals working across a range of disciplines.

During the year Communities of Practice were established for staff working in:

- Communications
- Governance
- Finance
- Human Resources
- Works
- Waste and Resources

These groups provide opportunities for council staff to exchange ideas, share resources, discuss emerging issues and identify opportunities for regional collaboration.

Importantly, they also reduce professional isolation for staff working in smaller regional councils where opportunities for peer networking can be limited. Each Community of Practice is chaired by a council CEO to provide a link back to the CEO's Committee.

Regional WHS Coordinators

Another key outcome of the CEO's Committee in 2025/26 was the creation of two new Regional WHS Coordinator positions. Partially funded by Local Government Risk Services (LGRS), these positions were created to work across ten of the region's councils, providing a consistent approach to WHS and standardised systems and improvements across the region.

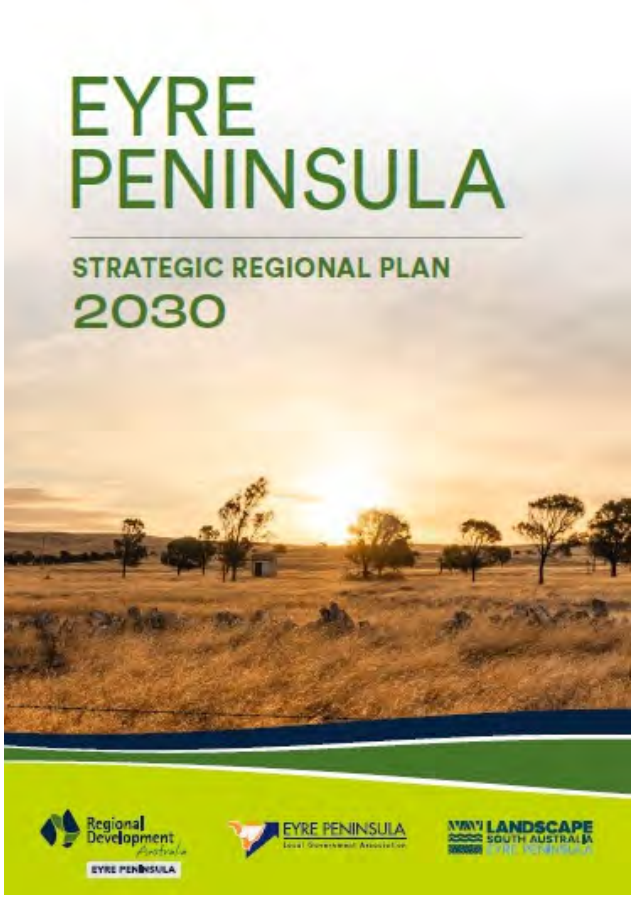
With recruitment support from the City of Port Lincoln, two positions were advertised and filled, with successful applicants hosted by the City of Port Lincoln and District Council of Kimba, and goverance groups established across the participating councils.

Eyre Peninsula Regional Strategic Plan 2030

Throughout 2025/26, the EPLGA continued to work closely with a diverse range of organisations that share a commitment to the future prosperity of the Eyre Peninsula.

Foremost among these partnerships is the Association's longstanding relationship with Regional Development Australia Eyre Peninsula (RDAEP).

Working together, the two organisations continued advocating for regional priorities, preparing submissions to government, engaging with ministers and progressing projects that support economic growth and community development.



A major collaborative achievement during the year was the completion of the Eyre Peninsula Strategic Regional Plan 2030.

Developed jointly by the EPLGA, RDAEP and Eyre Peninsula Landscape Board, the Plan establishes a shared vision for the region's future while identifying priorities across infrastructure, housing, workforce, health, education, transport, telecommunications and environmental sustainability.

The Strategic Regional Plan now provides a common platform for advocacy across the region and ensures governments receive clear, consistent messages from regional leaders.

South Australian Coastal Councils Alliance

During 2025/26 the EPLGA assumed responsibility for auspicing the South Australian Coastal Councils Alliance (SACCA).

Under this arrangement, the EPLGA invoiced and collected SACCA invoices from EPLGA's constituent councils as well as other regional LGAs, and provided accounting services on a cost-recovery basis through the EPLGA's accountants.

Working with other regional LGAs

During 2025/26 the Regional LGA EO's group monthly, with these meetings convened and chaired by the EPLGA Executive Officer.

This group is comprised of the Executive Officers of:

- Northern and Yorke Local Government Association;
- Limestone Coast Local Government Association;
- Spencer Gulf Cities;
- Murraylands and Riverland Local Government Association;
- Southern and Hills Local Government Association; and
- Eyre Peninsula Local Government Association.

These meetings provide a forum for sharing information and collaboration, supporting increased efficiency across all associations.

Every second month meetings were held in person at LG House with senior staff from LGA South Australia also attending.

2026 EPLGA Annual Conference

One of the highlights of the year was the 89th EPLGA Annual Conference, hosted by the City of Whyalla, and delivered by Open Eyre Events.

Based around the theme *Connecting Futures: A Dream or a Choice*, the event was attended by more than 150 mayors, councillors, local government staff and stakeholders.

Beyond the formal program, the Conference provided an invaluable opportunity to strengthen relationships, share innovative ideas and celebrate the achievements of councils across the region.

For almost ninety years the Conference has remained one of the Association's most important opportunities to reinforce the value of collaboration and strengthen connections between councils. The 90th EPLGA Annual Conference is scheduled to be held in Tumby Bay from 16-17 February 2027.







Regional connectivity plan

During the year the EPLGA and 10 of its member councils worked with Telstra to identify priority locations for improved mobile coverage as part of a Regional Connectivity Plan.

Councils involved include Whyalla, Port Lincoln, Ceduna, Elliston, Franklin Harbour, Kimba, Streaky Bay, Tumby Bay, Lower Eyre and Wudinna.

As part of this process a series of locations were identified for new mobile towers, based on current and anticipated growth, road safety, industry needs and community priorities.

The projected cost of delivering between 8-10 new towers for the region is expected to be in the range of $15-20 million, and this funding was included as an ask in the EPLGA's 2026 State Election Platform and 2026/27 Federal Budget Submission

The need for increased mobile coverage, and co-investment from state and federal governments was also raised with Ministers and advisers in Canberra in June 2026.

Eyre Peninsula Grain Export Supply Chain Study

The closure of the Eyre Peninsula rail network in 2019 has placed additional pressure on local government-managed roads across the region.

Prior to its closure, the rail network transported approximately 750,000 tonnes of grain to Port Lincoln each year.

Together with RDA Eyre Peninsula and the State Government, the EPLGA has co-funded a study which looks at options to deliver an optimal grain export supply chain solution in the region, looking at positive outcomes for both growers and communities, including changes and impacts on state and local government roads.

The EPLGA met with the Minister for Infrastructure and Transport in June 2026 to discuss the study and potential next steps.



Priority Three – Delivery

Throughout 2025/26, the Eyre Peninsula Local Government Association continued to coordinate a growing portfolio of regional projects and programs that deliver practical benefits to member councils.

By working across council boundaries, the Association enables projects to be delivered more efficiently, builds regional capability and provides services that would often be difficult or uneconomical for individual councils to undertake alone.

From transport planning and waste management to drought resilience and workforce development, each initiative reflects the Association's commitment to practical, collaborative solutions that strengthen the Eyre Peninsula.

Special Local Roads Program

Reliable infrastructure is fundamental to the social and economic wellbeing of the Eyre Peninsula.

The region's extensive road network supports nationally significant industries including agriculture, mining, aquaculture, tourism and manufacturing, while connecting communities spread across one of South Australia's largest geographic regions.

Throughout the year the EPLGA continued coordinating regional transport planning through its partnership with HDS Australia and member councils.
This work included updating the Eyre Peninsula Regional Transport Strategy (and Regional Roads Database), reviewing regional priorities for the Special Local Roads Program, and supporting councils in preparing funding applications to this program.

In 2025/26, Eyre Peninsula councils received $2,626,675 through the Special Local Roads Program, with the District Council of Franklin Harbour, District Council of Cleve and Lower Eyre Council sharing in this funding. With the Board’s approval, the costs of undertaking the 2025 update to the Regional Roads Database was apportioned across these three councils.

Campsite bookings

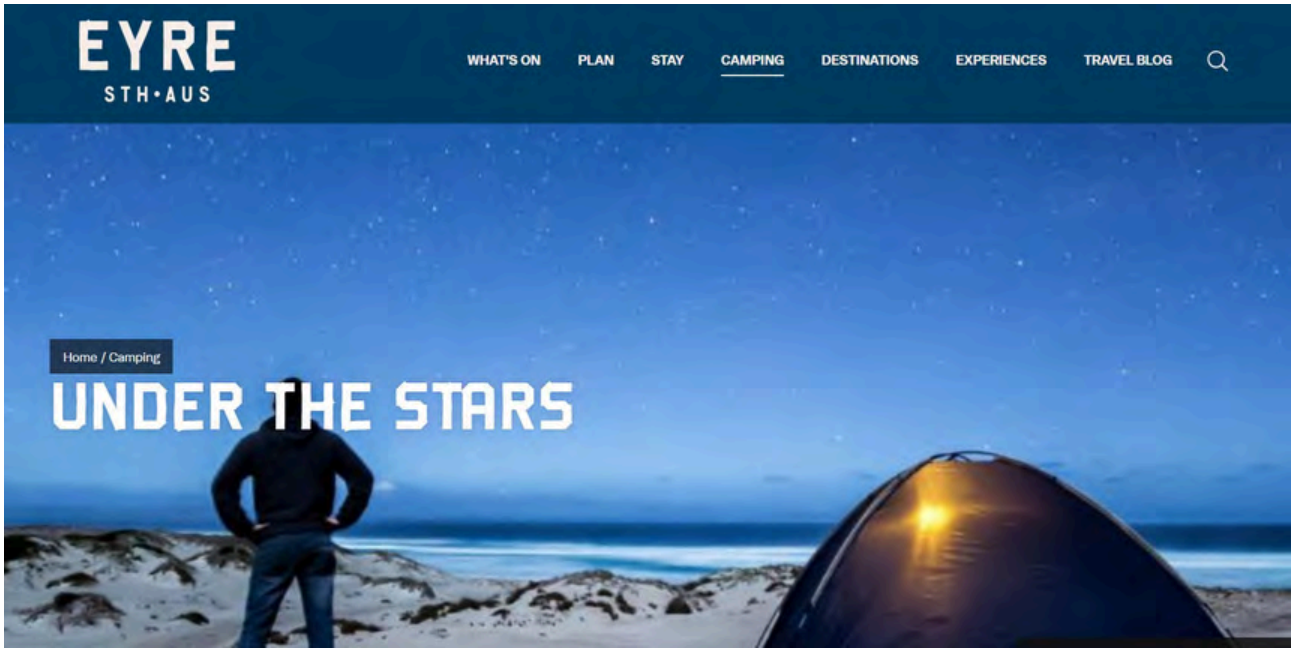
Throughout 2025/26 the EPLGA continued to manage an online booking platform for council campsite and boat ramp bookings.

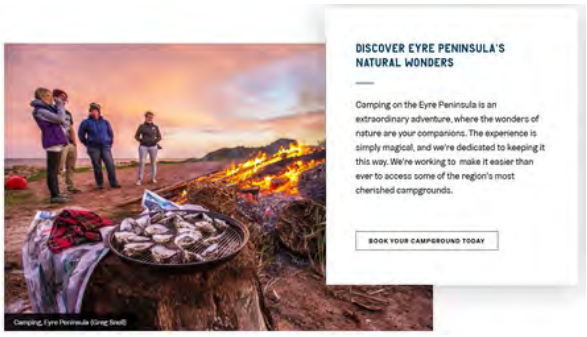
Participating councils include District Council of Tumby Bay, District Council of Elliston, District Council of Cleve, District Council of Streaky Bay, Lower Eyre Council, City of Whyalla, and District Council of Franklin Harbour.

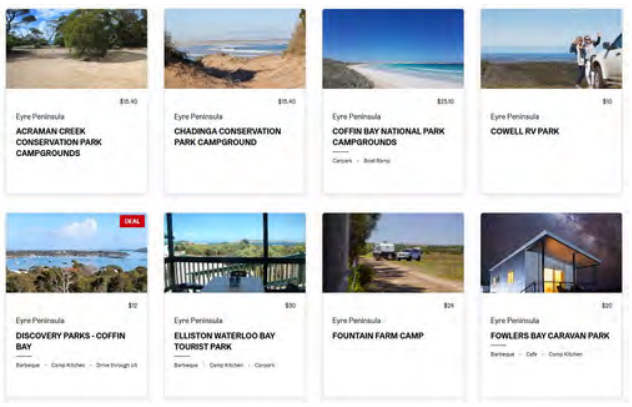
Each month the payments are reconciled, sorted, deposited into councils' bank accounts and a corresponding recipient created tax invoice emailed.

The EPLGA takes a commission on these payments, which is used to cover Bookeasy platform fees and commissions, credit card fees and accounting costs.

Throughout the year, $623,000 was returned to participating councils through this program, which was an increase compared to $593,000 in 2024/25.







EPLGA Waste and Resources Officer

With funding support from Green Industries South Australia and LGA South Australia, John Devlin was appointed as the EPLGA's Waste and Resources Officer in August 2025.

During the year the Waste and Resources Officer worked closely with councils to investigate initiatives including:

- Regional circular economy opportunities;
- Improved resource sharing;
- Regional waste data collection and reporting;
- Online resource stockpile monitoring;
- Investigation of a regional organics subsidiary; and
- Collaboration with industry and research organisations.

The role worked closely with the EPLGA's Waste and Resources Committee as well as a new Waste and Resources Community of Practice, creating valuable opportunities to share knowledge and identify collaborative projects.

The expansion of the role from 0.4 to 0.6 full-time equivalent during the year reflected both the growing workload and the importance member councils place on regional collaboration in waste and resource recovery.

As governments place increasing emphasis on the circular economy, the Association is well positioned to help councils identify practical regional solutions that improve environmental outcomes while reducing costs.





Community Water Security Program

Water security remains one of the most significant long-term challenges facing the Eyre Peninsula.

Recognising the importance of improving drought resilience, the EPLGA partnered with Regional Development Australia Eyre Peninsula during the year on a new Community Water Security Program.

Funded through the Regional Drought Resilience Planning Program, the initiative will assist councils, sporting clubs and community organisations to install rainwater harvesting at public facilities throughout the region.

By increasing local water storage capacity and encouraging more efficient use of available resources, the program will improve resilience during future droughts while supporting the long-term sustainability of community facilities.

Civil Tech Training Program

Strong communities depend on capable and confident local government workforces and throughout 2025/26 the EPLGA continued supporting professional development through regional training programs and capability-building initiatives.

The EPLGA held its 2025 Civil Tech Road Training at Westland Hotel in Whyalla on Thursday 13 November.

Approximately 40 works managers and staff from across the region as well as the Yorke Peninsula attended, with theory sessions in the morning and a practical demonstration in the afternoon. The State Government's Zone 2 (which includes the Eyre Peninsula) contractor Downer (DM Roads) delivered the training.



Priority 4 – Governance

During the year the Association undertook a range of initiatives to strengthen its governance framework and ensure it remains fit for purpose.

This included reviewing governance policies, refining committee structures and continuing to improve reporting proceses to support informed decision-making.

The Association also improved communication to constituent councils, ensuring Board members receive timely, relevant information while maintaining high standards of transparency and accountability.

Internal communication

To better understand the unique needs of each of the region's councils and the communities they represent, the EPLGA President and Executive Officer met twice with individual mayors and CEOs during the year. These meetings were held in August 2025 and April 2026.

Regular communication with member councils was also strengthened through weekly email updates, helping ensure elected members and council staff remained informed about advocacy activities, emerging issues and funding opportunities.

Audit committee exemption

The *Local Government Act 1999* requires regional subsidiaries to establish and maintain an audit committee unless provided with an exemption by the Minister for Local Government.

The EPLGA has previously received an exemption, but this expired on 30 June 2026. Establishing and maintaining an audit committee for the EPLGA would present cost and resourcing implications for the Association, which only employs one staff member, and the EPLGA therefore applied for a continuation of this exemption during the year.

A five year extension - running through to June 2031 - was subsequently granted by the Minister for Local Government, the Hon Rhiannon Pearce MP, in July 2026.

EPLGA Executive Committee

During the year Terms of Reference were developed for the EPLGA's Executive Committee. These Terms of Reference reflect the way that the Committee operates as a collective that provides advice, feedback and mentoring to the EPLGA Executive Officer, and the Committee's role recruiting the EPLGA's Officer and managing their performance reviews.

They also outline how the Executive Committee is elected, and how it interacts with the EPLGA Board; and they were endorsed by the Board in June 2026.

Updating policies

In December 2025 the Board endorsed a new EPLGA Cash Management and Investment Policy.

This was a recommendation from the EPLGA's auditor, and outlined processed for payments of invoices, cash reimbursements, and investment of surplus EPLGA funds in investment accounts.

Looking ahead

Governance priorities for 2026/27 include:

- Developing a Long-Term Financial Plan for the EPLGA; and
- Undertaking a comprehensive review of the EPLGA's policies and governance documents



Eyre Peninsula Local Government Association
ABN 90 992 364 300
For the year ended 30 June 2026

Prepared by Complete Business & Accounting Services

Contents

3 Certification of Financial Statements

4 Statement of Comprehensive Income

5 Statement of Financial Position

6 Statement of Changes in Equity

7 Statement of Cash Flows

8 Notes to and Forming Part of the Financial Statements

27 Certification of Auditor Independence

39 Independent Audit Report

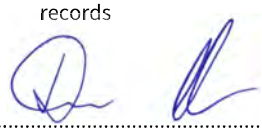
Certification of Financial Statements

Eyre Peninsula Local Government Association
For the year ended 30 June 2026

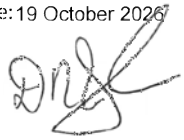
We have been authorised by Eyre Peninsula Local Government Association to certify the financial statements in their final form.

In our opinion:

- The accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Eyre Peninsula Local Government 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 Eyre Peninsula Local Government Association provide a reasonable assurance that the financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Eyre Peninsula Local Government Association's accounting and other records



.....
Darren Hunter
Executive Officer
Date: 19 October 2026



.....
Dean Johnson
President
Date: 19 October 2026

Statement of Comprehensive Income

Eyre Peninsula Local Government Association
For the year ended 30 June 2026

	NOTES	2026 ($)	2025 ($)
Income			
Grants, subsidies & contributions - Operating	2	73,275	40,000
Membership income	2	295,062	242,068
Project Income	2	9,091	19,100
Investment Income	2	24,120	20,932
Camp Booking Income	2	693,256	650,631
Other Income	2	9,753	26,591
Total Income		**1,104,557**	**999,322**
Expenditure			
Depreciation, amortisation & other expenses	3	294	490
Employee Costs	3	205,156	184,741
Materials, contracts & other expenses	3	202,766	145,782
Camp Booking expenses	3	662,017	643,464
Project Expenditure	3	86,709	77,389
Total Expenditure		**1,156,941**	**1,051,865**
Operating Surplus/(Deficit)		**(52,384)**	**(52,543)**
Total Comprehensive Income		**(52,384)**	**(52,543)**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached notes

Statement of Financial Position

Eyre Peninsula Local Government Association
As at 30 June 2026

	NOTES	2026 ($)	2025 ($)
Assets			
Current Assets			
Cash and Cash Equivalents	4	482,899	528,557
Trade and Other Receivables	4	10,495	-
Inventories	4	4,471	4,471
Other Current Assets	4	2,436	3,052
Total Current Assets		**500,301**	**536,081**
Non-Current Assets			
Infrastructure, Property, Plant & Equipment	5	441	734
Total Non-Current Assets		**441**	**734**
Total Assets		**500,742**	**536,815**
Liabilities			
Current Liabilities			
Bank Overdraft/Credit Card	6	-	3,064
Trade and Other Payables	6	54,482	39,462
Employee Entitlements	6	-	2,173
Provisions	6	5,524	14,599
Other Current Liabilities	6	97,383	89,166
Total Current Liabilities		**157,388**	**148,464**
Non-Current Liabilities			
Provisions	6	38	9,872
Total Non-Current Liabilities		**38**	**9,872**
Total Liabilities		**157,426**	**158,335**
Net Assets		**343,316**	**378,480**
EQUITY			
Accumulated Surplus		326,095	378,480
Reserves	7	17,221	-
Total EQUITY		**343,316**	**378,480**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached notes.

Statement of Changes in Equity

Eyre Peninsula Local Government Association
For the year ended 30 June 2026

	2026 ($)	2025 ($)
Equity		
Opening Balance	378,480	431,023
Increases		
Net Surplus/(Deficit) for the Year	(52,384)	(52,543)
Other Increases	17,221	-
Total Increases	**(35,164)**	**(52,543)**
Total Equity	**343,316**	**378,480**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached notes

Statement of Cash Flows

Eyre Peninsula Local Government Association
For the year ended 30 June 2026

	2026	2025
Operating Activities		
Receipts		
Grants utilised for Operating Purposes	70,107	44,000
Receipts from customers	1,034,850	1,025,906
Interest received	24,120	20,932
Cash receipts from other operating activities	12	1,711
Total Receipts	**1,129,089**	**1,092,549**
Payments		
Employee Costs	(293,192)	(180,137)
Finance costs	(76)	(74)
Materials, Contracts & Other Expenses	(886,398)	(935,590)
GST & PAYG	(12,301)	(27,543)
Total Payments	**(1,191,968)**	**(1,143,344)**
Net Cash Flows from Operating Activities	**(62,879)**	**(50,796)**
Investing Activities		
Payments		
Loans to related parties	-	19
Total Payments	**-**	**19**
Net Cash Flows from Investing Activities	**-**	**19**
Other Activities		
Other activities	17,221	-
Net Cash Flows from Other Activities	**17,221**	**-**
Net Cash Flows	**(45,659)**	**(50,776)**
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	528,557	579,334
Net change in cash for period	(45,659)	(50,776)
Cash and cash equivalents at end of period	482,899	528,557

Notes to and Forming Part of the Financial Statements

Eyre Peninsula Local Government Association
For the year ended 30 June 2026

1. NOTE 1 - Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below.

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

1. Basis of Preparation

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

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

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Group'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.

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

1.2 The Local Government Reporting Entity

The Eyre Peninsula Local Government Association ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999, and has it's principle place of business at 41 Carnarvon Terrace, Largs North SA.

The Constituent Councils are:

1. The District Council of Ceduna

2. The District Council of Cleve

3. The District Council of Elliston

4. The District Council of Franklin Harbour

5. The District Council of Kimba

6. Lower Eyre Council

7. The City of Port Lincoln

8. The District Council of Streaky Bay

9. The District Council of Tumby Bay

10. The Corporation of the City of Whyalla

11. Wudinna District Council

1.3 Income recognition

The group 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.

1.4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Group'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 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 forms part of Note 10.

1.5 Plant & Equipment

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

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Group 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.

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

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

Plant & Equipment	1 to 5 years

1.6 Payables

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

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

1.7 Employee Benefits

Salaries, Wages & Compensated Absences The Group has 1 FTE employees as at the 30 June 2026, a Chief Executive Officer.

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

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

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

The Group does not make payment for untaken sick leave.

1.8 Superannuation

The Group contributes the statutory SGC superannuation to the nominated superannuation funds for all staff.

The Group 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 Group.

1.9 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.

1.10 Leases

There were no leases for the 2026 Financial Year.

1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies. The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group.

Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

In the event of the insolvency of the EPLGA each Constituent Council shall be responsible for the liabilities of the EPLGA in proportion to the financial contributions payable in the financial year prior to its insolvency.

1.13 Comparative Information

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

2. Note 2 - Income

	2026	2025
Grants, Subsidies & Contributions		
Grant - Waste & Resource Strategy - GISA	23,275	-
LGA of SA Regional Waste to Resources Grant	36,000	-
LGA of SA - Regional Capacity Grant	-	40,000
SACCA Grant Income	14,000	-
Total Grants, Subsidies & Contributions	**73,275**	**40,000**
Membership Income		
Membership Fee Income - DC of Ceduna	19,128	18,463
Membership Fee Income - DC of Cleve	16,303	15,736
Membership Fee Income - DC of Elliston	15,175	14,648
Membership Fee Income - DC of Franklin Harbour	14,770	14,257
Membership Fee Income - DC of Kimba	14,873	14,356
Membership Fee Income - DC of Wudinna	15,162	14,635
Membership Fee Income - Lower Eyre Council	22,261	21,487
Membership Fee Income - DC of Streaky Bay	17,272	16,672
Membership Fee Income - DC of Tumby Bay	18,039	17,412
Membership Fee Income - DC of Whyalla	41,749	40,298
Membership Fee Income - DC of Port Lincoln	35,332	34,104
Membership Fee Income - SACCA	-	20,000
SACCA Membership Fee Income	65,000	-
Total Membership Income	**295,062**	**242,068**
Project Income		
Project Income - EP Councils	9,091	19,100
Total Project Income	**9,091**	**19,100**
Investment Income		
Interest Income	24,120	20,932
Total Investment Income	**24,120**	**20,932**
Camp Booking Income		
Camp Booking Income	715,404	668,837
Less: Advanced Camp Bookings	(8,217)	(19,743)
Camp Booking Income - Commissions	11	1,537
Camp Booking Income - Coffin Bay Boat Ramp Refunds	(13,942)	-
Total Camp Booking Income	**693,256**	**650,631**
Other Income		
Sales - EP Merchandise	-	1,573
Income - Regional Economic Development Showcase & Conference Sponsors	-	18
RDAEP Grain Export Supply Chain	-	25,000
SACCA Events / Forums Income	9,753	-
Total Other Income	**9,753**	**26,591**
Total Note 2 - Income	**1,104,557**	**999,322**

	2026	2025

3. Note 3 - Expenses

	2026	2025
Depreciation, Amortisation & Impairment		
Depreciation	294	490
Total Depreciation, Amortisation & Impairment	**294**	**490**
Employee Costs		
Wages and Salaries	198,892	162,000
Leave Provisions - Annual Leave	(9,075)	(1,233)
Leave Provisions - Long Service Leave	(9,834)	3,448
Superannuation	23,552	18,630
Workcover	1,620	1,896
Total Employee Costs	**205,156**	**184,741**
Materials, Contracts & Other Expenses		
Trading Stock		
Opening Trading Stock on Hand	4,471	8,283
Closing Trading Stock on Hand	(4,471)	(4,471)
Total Trading Stock	**-**	**3,812**
Audit Fees	3,648	4,152
Accounting		
Accounting	21,397	21,902
Total Accounting	**21,397**	**21,902**
Bank Fees	76	74
Consultancy	15,000	25,715
Computer/Information Technology Expenses	5,169	4,038
Human Resources	11,045	3,000
Insurance	7,887	7,511
Legal expenses	1,850	-
Meeting Expenses	25,160	21,015
Meeting Expense - External	1,418	657
Memberships - SACCA Committee	-	20,000
President Expenses - Honorariums	15,381	15,381
SACCA Expenses		
SACCA Accounting	1,560	-
SACCA Executive Officer	60,720	-
SACCA Websiite & IT	160	-
SACCA Events Expense	11,942	-
SACCA Travel & Accomodation	4,189	-
SACCA Training	600	-
Total SACCA Expenses	**79,171**	**-**
Subscriptions	2,126	3,135
Telephone & Internet	1,005	704
Training & Development	-	227

	2026	2025
Travel & Accommodation	12,431	14,459
Total Materials, Contracts & Other Expenses	**202,766**	**145,782**
Camp Booking Expenses		
Bank Fees - Merchant Fees	3,126	6,399
Camp Booking Outgoings	623,217	593,446
EPLGA Website Development & Hosting	1,243	2,618
Online Booking System Expense - Campsites	34,431	41,001
Total Camp Booking Expenses	**662,017**	**643,464**
Project Expenditure		
Project Expenditure - Regional Waste Co-Ordinator John Devlin Wages	55,812	-
Project Expenditure - Regional Waste Co - Ordinator John Devlin Expenses	5,282	-
Project Expenditure - AI Capacity Building	-	14,992
Project Expenditure - EPLGA Strategic Plan	10,420	-
Project Expenditure - Regional Waste Strategy	12,567	8,745
Project Expenditure - Forums and Conferences	2,629	3,652
Region Capacity Building: Grain Export Supply Chain	-	50,000
Total Project Expenditure	**86,709**	**77,389**
Total Note 3 - Expenses	**1,156,941**	**1,051,865**

	2026	2025
4. Note 4 - Current Assets		
Cash & Cash Equivalents		
ANZ Business Account	48,118	1,691
EPLGA - SACCA	21,067	-
EPLGA Bank SA 066728540	579	44,442
Bendigo Bank Term Deposit	-	179,006
Local Government Finance Authority - General 59811	356,356	247,188
Local Government Finance Authority - HR Project 59810	56,399	54,115
Windcave Clearing Account	380	2,115
Total Cash & Cash Equivalents	**482,899**	**528,557**
Trade & Other Receivables		
Accounts Receivable	10,495	-
Total Trade & Other Receivables	**10,495**	**-**
Other Current Assets		
Prepayments	2,436	3,052
Total Other Current Assets	**2,436**	**3,052**
Inventories		
Trading Stock - EP Merchandise	4,471	4,471
Total Inventories	**4,471**	**4,471**
Total Note 4 - Current Assets	**500,301**	**536,081**

5. Note 5 - Non-Current Assets

	2026	2025
Infrastructure, Property, Plant & Equipment		
Plant & Equipment		
Plant & Equipment	3,808	3,808
Less Accumulated Depreciation on Plant & Equipment	(3,368)	(3,074)
Total Plant & Equipment	**441**	**734**
Total Infrastructure, Property, Plant & Equipment	**441**	**734**
Total Note 5 - Non-Current Assets	**441**	**734**

	2026	2025
6. Note 6 - Liabilities		
Current Liabilities		
Bank Overdraft/Credit Card		
BankSA Credit Card #0207	-	3,064
Total Bank Overdraft/Credit Card	**-**	**3,064**
Trade & Other Payables		
Accounts Payable	35,153	33,641
Accrued Expenses	20,326	10,952
BAS Clearing	(675)	(4,888)
GST Adjustment	(321)	(243)
Total Trade & Other Payables	**54,482**	**39,462**
Provisions		
Provisions - Annual Leave	5,524	14,599
Total Provisions	**5,524**	**14,599**
Employee Entitlements		
Superannuation Payable	-	2,173
Total Employee Entitlements	**-**	**2,173**
Other Current Liabilities		
Advanced Camp Bookings	97,383	89,166
Total Other Current Liabilities	**97,383**	**89,166**
Total Current Liabilities	**157,388**	**148,464**
Non-Current Liabilities		
Provisions		
Provisions - Long Service Leave	38	9,872
Total Provisions	**38**	**9,872**
Total Non-Current Liabilities	**38**	**9,872**
Total Note 6 - Liabilities	**157,426**	**158,335**

Note 7 - General Reserves

A General Reserve has been included to recognise the value of funds held by the South Australia coastal Councils Alliance, at the point in time of which Eyre Peninsula Local Government Association began providing Administration services for this organisation.

	2026	2025
7. General Reserves		
SACCA Funds Introduced	(17,221)	-
Total General Reserves	**(17,221)**	**-**

8. Note 8 - 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:** Carried at lower of cost and net realisable value; Interest is recognised when earned. **Terms & conditions:** Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.65% as at 30 June 2026. **Carrying amount:** Approximates fair value due to the short term to maturity.
Receivables - Trade & Other Debtors	**Accounting Policy:** Carried at nominal value **Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. **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 Group. **Terms & conditions:** Liabilities are normally settled on 30-day terms. **Carrying amount:** approximate fair value.

	2026	2025
Liquidity Analysis		
Financial Assets Due < 1 Year		
ANZ Business Account	48,118	1,691
EPLGA Bank SA 066728540	579	44,442
Bendigo Bank Term Deposit	-	179,006
EPLGA - SACCA	21,067	-
Accounts Receivable	10,495	-
Local Government Finance Authority - HR Project 59810	56,399	54,115
Local Government Finance Authority - General 59811	356,356	247,188
Windcave Clearing Account	380	2,115
Total Financial Assets Due < 1 Year	**493,394**	**528,557**
Financial Liabilities Due < 1 Year		
BankSA Credit Card #0207	-	3,064
Accounts Payable	35,153	33,641
Accrued Expenses	20,326	10,952
BAS Clearing	(675)	(4,888)
GST Adjustment	(321)	(243)
Superannuation Payable	-	2,173
Total Financial Liabilities Due < 1 Year	**54,482**	**44,699**
Net Liquidity	438,912	483,858

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 Group.

Risk Exposures

Credit Risk represent the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Group is the carrying amount, net of any allowance for doubtful debts. All group investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 4 & 5 in relation to individual classes of receivables, exposure is concentrated within the Group'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 the Group's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk no currency risk apply.

Liquidity Risk is the risk that the Group 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. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk adverse manner.

9. Note 9 - Uniform Presentation of Finances

The following is a high level summary of both operating and capital investment activities of the Group 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 and Authorities in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangement ensures that all Councils and Authorities provide a common 'core' of financial information, which enables meaningful comparisons of each Authorities' finances.

	2026	2025
Annual Net Impact to Financing Activities		
Operating Income		
Grants, subsidies & contributions - Operating	73,275	40,000
Membership Income	295,062	242,068
Project Income	9,091	19,100
Investment Income	24,120	20,932
Camp Booking Income	693,256	650,631
Other Income	9,753	26,591
Total Operating Income	**1,104,557**	**999,322**
Operating Expenses		
Depreciation, amortisation & other expenses	(294)	(490)
Employee Costs	(205,156)	(184,741)
Materials, contracts & other expenses	(202,766)	(145,782)
Camp Booking Expenses	(662,017)	(643,464)
Project Expenditure	(86,709)	(77,389)
Total Operating Expenses	**(1,156,941)**	**(1,051,865)**
Operating Surplus/(Deficit)	(52,384)	(52,543)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal & Replacement of Existing Assets	-	-
Depreciation	294	490
Proceeds from the Sale of Replaced Assets	-	-
Total Net Outlays on Existing Assets	**294**	**490**
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New & Upgraded Assets	-	-
Amounts received spec. for New & Upgraded Assets	-	-
Proceeds from sale of Surplus Assets	-	-
Total Net Outlays on New and Upgraded Assets	**-**	**-**
Annual Net Impact to Financing Activities (Surplus/(Deficit))	(52,091)	(52,054)

10. Note 10 - Related Party Disclosures

Key Management Personnel

The Key Management Personnel of the Association include the Chief Executive Officer, President, Board Members. In all Key Management Personnel were paid the following total compensation:

	2026	2025
Key Personnel Remuneration		
CEO		
Wages and Salaries	198,892	162,000
Superannuation	23,552	18,630
Total CEO	**222,445**	**180,630**
President		
Honorariums	15,381	15,381
Total President	**15,381**	**15,381**
SACCA Executive Officer		
SACCA Executive Officer	60,720	-
Total SACCA Executive Officer	**60,720**	**-**
Total Key Personnel Remuneration	**298,546**	**196,011**

During the reporting period, no key management personnel, or parties related to them had any transaction on more favourable terms than those available to the general public.

	2026	2025
Other Related Parties - Funds Invoiced in Reporting Period (Excl GST)		
Eyre Peninsula Local Government Association		
Membership Fee Income - DC of Ceduna	19,128	18,463
Membership Fee Income - DC of Cleve	16,303	15,736
Membership Fee Income - DC of Elliston	15,175	14,648
Membership Fee Income - DC of Franklin Harbour	14,770	14,257
Membership Fee Income - DC of Kimba	14,873	14,356
Membership Fee Income - DC of Wudinna	15,162	14,635
Membership Fee Income - Lower Eyre Council	22,261	21,487
Membership Fee Income - DC of Streaky Bay	17,272	16,672
Membership Fee Income - DC of Tumby Bay	18,039	17,412
Membership Fee Income - DC of Whyalla	41,749	40,298
Membership Fee Income - DC of Port Lincoln	35,332	34,104
Membership Fee Income - SACCA	-	20,000
Memberships - SACCA Committee	-	(20,000)
Total Eyre Peninsula Local Government Association	**230,062**	**222,068**
South Australian Coastal Councils Alliance		

	2026	2025
SACCA Membership Fee Income	65,000	-
Total South Australian Coastal Councils Alliance	**65,000**	**-**
Total Other Related Parties - Funds Invoiced in Reporting Period (Excl GST)	**295,062**	**222,068**

Description of Services Provided to all related Parties above

The Eyre Peninsula Local Government Association (EPLGA) is the regional local government organisation that is focused on the interests of its communities. The EPLGA primary purpose is to develop further cooperation between its constituent councils to make the best use of available resources for the benefit of the communities in the region.

The EPLGA has 8 primary purposes - these are outlined in the EPLGA Charter.
The South Australian Coastal Councils Alliance (SACCA) is operated under EPLGA in a auspicing arrangement. SACCA is an organisation with the objectives of providing an informed, coordinated advocacy voice, and a forum for sharing and networking on coastal management issues facing Coucils across South Australia.

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

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2026.

12. Note 12 - Events Occurring After Reporting Date

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

13. Note 13 - Reconciliation to 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 Statement of Financial Position as follows:

	2026	2025
(a) Reconciliation of Cash		
Total cash & cash equivalent assets	482,899	528,557
Balances as per Cash Flow Statements	482,899	528,557

	2026	2025
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities		
Net Surplus (Deficit)	(52,384)	(52,543)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	294	490
Net increase (decrease) in unpaid employee benefits	(18,909)	2,215
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(10,495)	1,299
Net (increase) decrease in other current assets	616	4,863
Net increase (decrease) in trade & other payables	1,512	(14,095)
Net increase (decrease) in other provisions	-	-
Net increase (decrease) in other liabilities	16,488	6,996
Total Add (Less): Changes in Net Current Assets	**8,121**	**(937)**
Net Cash provided by (or used in) operations	(62,879)	(50,776)

	2026	2025
(c) Non-Cash Financing and Investing Activities		
Acquisition of assets by means of:		
Corporate Credit Cards	-	-
Total Acquisition of assets by means of:	**-**	**-**
Total (c) Non-Cash Financing and Investing Activities	**-**	**-**

Certification of Auditor Independence

Eyre Peninsula Local Government Association
For the year ended 30 June 2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



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Darren Hunter

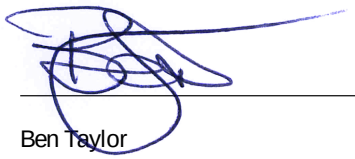
Executive Officer

Eyre Peninsula Local Government Association

Date: 8 September 2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the ***Local Government (Financial Management) Regulations 2011*** made under that Act.

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



Ben Taylor

CEO

District Council of Ceduna

Date: 4 September 2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the ***Local Government (Financial Management) Regulations 2011*** made under that Act.

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



David Penfold

CEO

District Council of Cleve

Date: 3.9.2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Nikki Becker

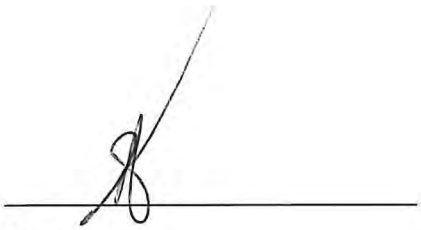
CEO

District Council of Elliston

Date: 3 September 2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Shane Gill

CEO

District Council of Franklin Harbour

Date: 7/9/2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the ***Local Government (Financial Management) Regulations 2011*** made under that Act.

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



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Deb Larwood

CEO

District Council of Kimba

Date: 2nd September 2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the ***Local Government (Financial Management) Regulations 2011*** made under that Act.

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



Marnie Lock

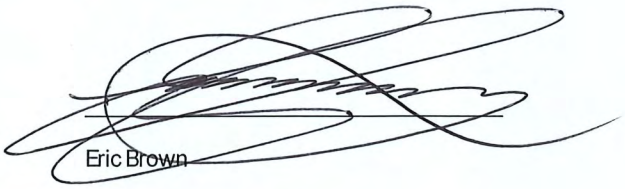
CEO

Lower Eyre Council

Date: 3/9/26

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Eric Brown

CEO

City of Port Lincoln

Date: 7/9/2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Damian Carter

CEO

District Council of Streaky Bay

Date: 2/9/26

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Luke Moane

CEO

District Council of Tumby Bay

Date: 3/9/2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Justin Commons

CEO

City of Whyalla

Date: 3 September 2026

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2026, the Board's Auditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Calvin Hoye

CEO

District Council of Wudinna

Date: 8/09/2026

ATA Audits Pty Ltd
ABN 98 323 856 209

82 Onkaparinga Valley Road
Woodside 5244 SA

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF MANAGEMENT OF EYRE PENINSUAL LOCAL GOVERNMENT ASSOCIATION

Opinion

We have audited the financial report of Eyre Peninsula Local Government Association (the Association), which comprises the Statement of Comprehensive Income for the year ended, the Statement of Financial Position as at 30 June 2026 the, the statement of Changes in Equity and the Statement of Cash Flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

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

Basis for Opinion

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

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

Emphasis of Matter – Basis of Accounting

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

Responsibilities of the Board of Management for the Financial Report

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

In preparing the financial report, the Board of Management are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

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

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

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

ATA Audits



Tammy Atkins
Director

19 October 2026
Adelaide SA



APPENDIX 2

District Council of Elliston

2025-2026 Audited Financial Statements

District Council of Elliston

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2026

ELLISTON

District Council of Elliston

General Purpose Financial Statements
for the year ended 30 June 2026

Contents Page

Council certificate 2

Principal Financial Statements

Statement of Comprehensive Income 3
Statement of Financial Position 4
Statement of Changes in Equity 5
Statement of Cash Flows 6

Notes to and forming part of the Financial Statements 7

Independent Auditor's Report – Financial Statements 33

Independent Auditor's Report – Internal Controls 35

Certificates of Audit Independence

Council Certificate of Audit Independence 37
Audit Certificate of Audit Independence 38

District Council of Elliston

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 2011* 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.

Nikki Becker
Chief Executive Officer

17 November 2026

Andrew McLeod
Mayor

17 November 2026

Statement of Comprehensive Income

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Income			
Rates	4a	3,427	3,292
Statutory charges	4b	37	58
User charges	4c	1,538	1,552
Grants, subsidies and contributions - operating	4g	2,301	3,102
Grants, subsidies and contributions - capital	4g	300	–
Investment income	4d	22	12
Reimbursements	4e	97	71
Other income	4f	509	279
Total income		8,231	8,366
Expenses			
Employee costs	5a	2,265	2,038
Materials, contracts and other expenses	5b	3,142	3,350
Depreciation, amortisation and impairment	5c	1,763	1,679
Finance costs	5d	31	48
Total expenses		7,201	7,115
Operating surplus / (deficit)		1,030	1,251
Physical resources received free of charge	4h	–	18
Amounts received specifically for new or upgraded assets	4g	15	771
Asset disposal and fair value adjustments	6	11	33
Net surplus / (deficit)		1,056	2,073
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	11a	4,030	29,649
Total amounts which will not be reclassified subsequently to operating result		4,030	29,649
Total other comprehensive income		4,030	29,649
Total comprehensive income		5,086	31,722

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

District Council of Elliston

Statement of Financial Position
as at 30 June 2026

$ '000	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalent assets	7a	1,902	292
Trade and other receivables	7b	186	406
Inventories	7c	100	98
Total current assets		2,188	796
Non-current assets			
Other non-current assets	8	141	67
Infrastructure, property, plant and equipment	9	79,327	76,235
Total non-current assets		79,468	76,302
TOTAL ASSETS		81,656	77,098
LIABILITIES			
Current liabilities			
Trade and other payables	10a	613	1,077
Borrowings	10b	94	90
Provisions	10c	151	95
Total current liabilities		858	1,262
Non-current liabilities			
Borrowings	10b	431	525
Provisions	10c	33	63
Total non-current liabilities		464	588
TOTAL LIABILITIES		1,322	1,850
Net assets		80,334	75,248
EQUITY			
Accumulated surplus		15,275	14,170
Asset revaluation reserves	11a	64,680	60,650
Other reserves	11b	379	428
Total equity		80,334	75,248

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

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		14,170	60,650	428	75,248
Net surplus / (deficit) for year		1,056	–	–	1,056
Other comprehensive income					
Gain (loss) on revaluation of IPPandE	9a(i)	–	4,030	–	4,030
IPP&E Impairment (Expense) / Recoupments Offset to ARR	9a(i)	–	–	–	–
Other comprehensive income		–	4,030	–	4,030
Total comprehensive income		1,056	4,030	–	5,086
Transfers between reserves		49	–	(49)	–
Balance at the end of period		15,275	64,680	379	80,334
2025					
Balance as at 1 July		12,086	31,001	439	43,526
Restated opening balance		12,086	31,001	439	43,526
Net surplus / (deficit) for year		2,073	–	–	2,073
Other comprehensive income					
Gain (loss) on revaluation of IPPandE	9a(i)	–	29,649	–	29,649
IPP&E Impairment (Expense) / Recoupments Offset to ARR	9a(i)	–	–	–	–
Other comprehensive income		–	29,649	–	29,649
Total comprehensive income		2,073	29,649	–	31,722
Transfers between reserves		11	–	(11)	–
Balance at the end of period		14,170	60,650	428	75,248

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

Statement of Cash Flows

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Rates receipts		3,532	3,239
Statutory charges		37	58
User charges		1,704	1,552
Grants, subsidies and contributions		2,301	3,102
Investment receipts		22	12
Reimbursements		97	71
Other receipts		930	447
Payments			
Payments to employees		(2,225)	(2,047)
Payments for materials, contracts and other expenses		(4,087)	(3,194)
Finance payments		(36)	(56)
Net cash provided by (or used in) operating activities	12b	2,275	3,184
Cash flows from investing activities			
Receipts			
Amounts received specifically for new or upgraded assets		15	770
Sale of replaced assets		–	58
Sale of surplus assets		11	–
Grants utilised for capital purposes		300	–
Payments			
Expenditure on renewal/replacement of assets		(831)	(1,874)
Expenditure on new/upgraded assets		(70)	(1,112)
Net cash provided (or used in) investing activities		(575)	(2,158)
Cash flows from financing activities			
Payments			
Repayments of loans		(90)	(946)
Repayment of bonds and deposits		–	(35)
Net cash provided by (or used in) financing activities		(90)	(981)
Net increase (decrease) in cash held		1,610	45
plus: cash & cash equivalents at beginning of period		292	247
Cash and cash equivalents held at end of period	12a	1,902	292
Additional information:			
Total cash, cash equivalents and investments		1,902	292

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of Material Accounting Policies	8
2	Financial indicators	13
3	Uniform presentation of finances	14
4	Income	15
5	Expenses	18
6	Asset disposal and fair value adjustments	19
7	Current assets	20
8	Non-current assets	20
9	Infrastructure, property, plant & equipment and investment property	21
10	Liabilities	25
11	Reserves	26
12	Reconciliation to Statement of Cash Flows	27
13	Financial instruments	28
14	Capital expenditure and investment property commitments	30
15	Superannuation	31
16	Contingencies and assets/liabilities not recognised in the balance sheet	31
17	Events after the balance sheet date	32
18	Related party transactions	32

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 14 of the *Local Government (Financial Management) Regulations 2011* dated 17 November 2026 .

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 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.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars ($'000).

(2) The local government reporting entity

The District Council of Elliston is incorporated under the *SA Local Government Act 1999* and has its principal place of business at 21 Beach Terrace, Elliston.

(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.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

In recent years, the payment of untied grants (financial assistance grants/ local roads/ supplementary grants) has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2023/24	$ 283,966	$1,628,046	-$1,344,082
2024/25	$2,475,827	$1,690,987	+$784,840
2025/26	$2,264,400	$1,746,571	+$517,829

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 +$517,829 (2024/25: $784,840).

The Adjusted Operating Surplus Ratio disclosed in Note 2 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, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.
Trading stock includes stock at the Venus Bay Beachfront Tourist Park and Elliston Community and Visitor Information Centre held at 30 June 2026.

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 9. No capitalisation threshold is applied to the acquisition of land or interests in land.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

6.3 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. For certain infrastructure assets, the useful life is determined based on the expected timing of major interventions (e.g., renewal, replacement, or significant upgrade), rather than the full technical life of the asset.

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.

6.5 Impairment

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

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

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

6.6 Borrowing costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with *AASB 123 Borrowing Costs*. The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 5, and the amount (if any) of interest revenue offset against borrowing costs in Note 4.

(7) Payables

7.1 Goods and 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 and 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 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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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 and compensated absences

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

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

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. Council does not make payment for untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus and also makes contributions to other schemes based on "choice of funds" legislation. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 15.

(10) Leases

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

10.1 Council as a lessee

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

i) Right-of-Use-Assets

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

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

ii) Lease Liabilities

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

iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

As at 30th June 2026 Council did not hold any leases as a lessee or hold right of use assets.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

(11) 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.

(12) New accounting standards and UIG interpretations

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

(13) Comparative figures

During 2025/26 Council identified that costs of $27k, together with related accumulated depreciation of $17k, had been incorrectly capitalised as Plant and equipment in prior periods. The costs did not meet the asset recognition criteria and should have been expensed.

The error has been corrected retrospectively in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, by restating the comparative amounts for 2024/25.

The correction reduced Infrastructure, property, plant and equipment (Note 9) by a net $10,000, being cost of $27,000 less accumulated depreciation of $17,000, and reduced the Accumulated surplus and Net assets at 30 June 2025 by $10,000.

(14) Disclaimer

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators

$ '000	Amounts 2026	Indicator 2026	Indicators 2025	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	1,030	12.5%	15.0%	(7.0)%
Total operating income	8,231			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	(766)	(9)%	14%	34%
Total operating income	8,231			
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.				
The operating income and operating surplus are adjusted by adding back the current year timing difference of Financial Assistance Grants and subtracting the current year capital grants income (Grants, subsidies and contributions - capital). The Net Financial Liabilities are adjusted to add back the Financial Assistance Grants received in advance for the next financial year.				
All adjusted comparative ratios have been changed according to the South Australian Local Government Model Financial Statements.				
Adjusted Operating Surplus Ratio				
Operating surplus	212	2.9%	6.1%	14.9%
Total operating income	7,413			
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	522	7%	25%	27%
Total operating income	7,713			
3. Asset Renewal Funding Ratio				
Asset renewals	831	52%	88%	60%
Infrastructure and Asset Management Plan required expenditure	1,609			
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.				

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	3,427	3,292
Statutory charges	37	58
User charges	1,538	1,552
Grants, subsidies and contributions - capital	300	–
Grants, subsidies and contributions - operating	2,301	3,102
Investment income	22	12
Reimbursements	97	71
Other income	509	279
Total Income	8,231	8,366
Expenses		
Employee costs	(2,265)	(2,038)
Materials, contracts and other expenses	(3,142)	(3,350)
Depreciation, amortisation and impairment	(1,763)	(1,679)
Finance costs	(31)	(48)
Total Expenses	(7,201)	(7,115)
Operating surplus / (deficit)	1,030	1,251
Net timing adjustment for general purpose grant funding	(518)	(785)
Less: grants, subsidies and contributions - capital	(300)	–
Adjusted Operating surplus / (deficit) before capital amounts	212	466
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(831)	(1,874)
Add back depreciation, amortisation and impairment	1,763	1,679
Add back grants, subsidies and contributions - capital renewal	300	–
Add back proceeds from sale of replaced assets	–	58
	1,232	(137)
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(70)	(1,112)
Add back amounts received specifically for new and upgraded assets	15	770
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	11	–
	(44)	(342)
Adjusted annual net impact to financing activities (surplus/(deficit))	1,400	(13)

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	2,960	2,854
Less: mandatory rebates	(5)	(16)
Less: discretionary rebates, remissions and write offs	(25)	(30)
Total general rates	2,930	2,808
Other rates (including service charges)		
Waste collection	280	271
Water supply	18	17
Community wastewater management systems	53	50
Landscape levy	131	127
Total other rates (including service charges)	482	465
Other charges		
Penalties for late payment	15	19
Total other charges	15	19
Total rates	3,427	3,292
(b) Statutory charges		
Town planning fees	21	38
Health and septic tank inspection fees	1	3
Animal registration fees and fines	10	11
Other licences, fees and fines	2	2
Search fees	3	4
Total statutory charges	37	58
(c) User charges		
Cemetery fees	4	3
Caravan park income	1,364	1,370
Camping fees	109	124
Water	19	26
Waste	12	8
Licence income	18	14
House rental income	12	6
Hall and equipment hire	–	1
Total user charges	1,538	1,552

continued on next page ...

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	20	10
- Banks and other	2	2
Total investment income	22	12
(e) Reimbursements		
Private works	5	4
Other	92	67
Total reimbursements	97	71
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	–	3
Rebates received	17	17
Sundry	492	160
Other	–	99
Total other income	509	279

continued on next page ...

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	15	771
Total amounts received for new or upgraded assets	15	771
Other grants, subsidies and contributions - capital		
Airstrip	300	–
Total Other grants, subsidies and contributions - capital	300	–
Operating grants, subsidies and contributions		
Australia Day	8	10
Elliston Community & Visitors Information Centre Grant	–	46
Green Industries	21	9
Library and communications	1	1
Lock Aquatic and Fitness Centre	–	1
Pest Control	–	15
Roads to Recovery	–	521
Sundry	7	23
Untied - Financial Assistance Grant	2,264	2,476
Total other grants, subsidies and contributions - operating	2,301	3,102
Total grants, subsidies and contributions	2,616	3,873
(i) Sources of grants		
Commonwealth Government	–	710
State Government	2,616	3,116
Other	–	47
Total	2,616	3,873
Grants Commission (Financial Assistance Grant) recognised as income	1,288	774

Council received the Financial Assistance Grant of $1,287,559 allocated to the 2026/27 financial year in June 2026, thereby overstating grant income in the 2025/26 financial year.

(h) Physical resources received free of charge

Other	–	18
Total physical resources received free of charge	–	18

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		1,956	2,183
Employee leave expense		34	(38)
Superannuation - defined contribution plan contributions	15	228	111
Workers' compensation insurance		35	64
Other employee related costs		20	3
Less: capitalised and distributed costs		(8)	(285)
Total operating employee costs		2,265	2,038
Total number of employees (full time equivalent at end of reporting period)		22	22
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		24	16
Elected members' expenses		96	98
Other		5	1
Subtotal - prescribed expenses		125	115
(ii) Other materials, contracts and expenses			
Contractors		764	856
Contractors - waste and recycling		457	454
Contractors - plant repairs and maintenance		46	33
Contractors - professional services		118	119
Contractors - IT services		117	189
Electricity		158	176
Legal expenses		23	15
Levies paid to Government - Landscape levy		128	129
Levies - other		7	20
Registration and insurance		217	283
Travel		17	14
Telephone		27	26
Materials - operating		688	674
Other expenses		183	180
Water		42	37
Advertising		16	24
Tourism		9	6
Subtotal - Other material, contracts and expenses		3,017	3,235
Total materials, contracts and other expenses		3,142	3,350

continued on next page ...

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	366	294
Road infrastructure	1,083	735
Stormwater	60	50
CWMS	17	15
Other infrastructure	25	24
Plant and equipment	195	226
Furniture and fittings	17	19
Subtotal	1,763	1,363
(ii) Impairment		
Stormwater	–	316
Subtotal	–	316
Total depreciation, amortisation and impairment	1,763	1,679
(d) Finance costs		
Interest on loans	31	48
Total finance costs	31	48

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	–	58
Less: carrying amount of assets sold	–	(25)
Gain (loss) on disposal	–	33
(ii) Assets surplus to requirements		
Proceeds from disposal	11	–
Gain (loss) on disposal	11	–
Net gain (loss) on disposal or revaluation of assets	11	33

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 at bank	195	100
Deposits at call	1,707	192
Total cash and cash equivalent assets	1,902	292
(b) Trade and other receivables		
Rates - general and other	134	239
Accrued revenues	16	–
Debtors - general	36	106
GST recoupment	–	59
Prepayments	–	1
Sundry	–	1
Total trade and other receivables	186	406
(c) Inventories		
Stores and materials	33	35
Trading stock	67	63
Total inventories	100	98

Note 8. Non-current assets

$ '000	2026	2025
Other non-current assets		
Capital works-in-progress	141	67
Total other non-current assets	141	67

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)	Impairment Loss (recognised in P/L) (Note 5c)	WIP Transfers	Revaluation Increments to Equity (ARR) (Note 11)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	11,674	35	–	11,709	–	–	–	–	–	–	2,249	13,958	–	–	13,958
Buildings and other structures	3	8,213	6,076	(4,532)	9,757	–	13	–	(366)	–	36	1,646	17,276	49	(6,239)	11,086
Road infrastructure	3	63,130	–	(12,692)	50,438	–	42	–	(1,083)	–	–	–	63,130	42	(13,775)	49,397
Stormwater drainage	3	2,247	–	(322)	1,925	–	–	–	(60)	–	–	–	2,247	–	(382)	1,865
CWMS	3	1,436	–	(718)	718	–	–	–	(17)	–	–	135	1,697	–	(861)	836
Other infrastructure		–	759	(154)	605	–	299	–	(25)	–	–	–	–	1,058	(179)	879
Plant and equipment		–	2,183	(1,197)	986	–	435	–	(195)	–	–	–	–	2,594	(1,368)	1,226
Furniture and fittings		–	325	(228)	97	–	–	–	(17)	–	–	–	–	325	(245)	80
Total infrastructure, property, plant and equipment		86,700	9,378	(19,843)	76,235	–	789	–	(1,763)	–	36	4,030	98,308	4,068	(23,049)	79,327
Comparatives		48,616	12,824	(16,252)	45,188	1,207	1,919	(25)	(1,363)	(316)	–	29,649	86,700	9,378	(19,843)	76,235

continued on next page ...

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. Accordingly, formal sensitivity analysis does not provide useful information.

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.

continued on next page ...

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

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.

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.

	$
Furniture and Fittings	10,000
Plant and Equipment	10,000
Buildings and Other Structures	10,000
Other Infrastructure	10,000
CWMS	10,000
Roads Infrastructure	10,000

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:

Building & Other Structures	
Buildings - Complete	50 to 110 years
Buildings - Preliminary	55 to 90 years
Buildings - Super Structure	60 to 80 years
Buildings - Substructure	60 to 100 years
Buildings - Services	40 to 60 years
Buildings - Internal Fitout	35 to 85 years
Sculptures / Memorials	60 to 100 years
Gates and Fences	45 to 90 years
Parks & Playground Structures	15 to 50 years
Other Structures	18 to 100 years
Infrastructure	
Sealed Roads - Upper Seal (upper layer seals)	20 years
Sealed Roads - Lower Seal (pavement base)	60 to 80 years
Unsealed Roads - Surface	24 to 44 years
Footpaths	12 to 40 years
Spoon Drains	100 years
Kerbing and Watertable	100 years
Basins (Retention)	100 years
Pipework - PE100 PN10	25 years
Pipework - RRJ classes	80 years
Pump Stations (equipment)	20 years
Valves / Junction Boxes / Headwalls / SEP	50 years
Wetlands and Reserves	100 years

continued on next page ...

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	
Vehicles and Road-making Equipment	3 to 8 years
Other Plant and Equipment	5 to 15 years
Furniture & Fittings	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years

Land & Land Improvements
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.

Land assets were revalued at 01 July 2025 by Council based on valuations provided to the District Council of Elliston by the Valuer General of South Australia. Additions are recognised at cost.

It should be noted that found assets of $3,479k have been included in the valuation numbers.

Buildings & Other Structures
Buildings and other structures were last revalued as at 1 July 2020 by independent valuer, Gayler Professional Services. Indexation has been applied to 1 July 2025 using the Local Government Price Index for Construction. Additions are recognised at cost. Condition assessments were undertaken by Marsh Advisory Pacific in 2025/26 with the valuation expected to be completed and applied in 2026/27.

Road Infrastructure
Roads, footpaths and kerb assets were condition assessed and valued at current depreciated replacement cost as at 30 June 2025 by independent valuer, Methuen Holdings Pty Ltd.

Plant & Equipment
These assets are recognised on the cost basis.

Furniture & Fittings
These assets are recognised on the cost basis.

Other Infrastructure
All other Assets are recognised on the cost basis.

Community Wastewater Management Systems (CWMS)
CWMS assets were revalued on a desktop basis as at 1 July 2025 by an independent valuer, Methuen Holdings Pty Ltd. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater Drainage
Stormwater drainage infrastructure was valued by independent consultants, Methuen Holdings Pty Ltd as at 30 June 2025 the outcome of which was a decrement to the carrying amount of the asset class and a resultant revaluation impairment expense.

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	71	–	612	–
Payments received in advance	352	–	330	–
PAYG payable	27	–	39	–
Accrued expenses - employee entitlements	68	–	28	–
Accrued expenses - finance costs	6	–	11	–
Accrued expenses - other	23	–	16	–
GST payable	66	–	15	–
Sundry	–	–	26	–
Total trade and other payables	613	–	1,077	–
(b) Borrowings				
Loans	94	431	90	525
Total Borrowings	94	431	90	525
All interest bearing liabilities are secured over the future revenues of the Council				
(c) Provisions				
Annual Leave employee entitlements (including oncosts)	73	–	66	–
Long Service Leave employee entitlements (including oncosts)	78	33	29	63
Total provisions	151	33	95	63

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	Impairments	as at 30/06/26 Closing Balance
(a) Asset revaluation reserve					
Land	10,855	2,249	–	–	13,104
Buildings and other structures	1,257	1,646	–	–	2,903
Infrastructure					
- Road infrastructure	47,615	–	–	–	47,615
- CWMS	850	135	–	–	985
Other infrastructure	73	–	–	–	73
Total asset revaluation reserve	60,650	4,030	–	–	64,680
Comparatives	31,001	29,649	–	–	60,650

$ '000	as at 30/06/25 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/26 Closing Balance
(b) Other reserves					
Waste management reserve	90	280	(355)	–	15
CWMS reserve	338	53	(27)	–	364
Port Kenny water supply reserve	–	–	–	–	–
Total other reserves	428	333	(382)	–	379
Comparatives	439	321	(331)	–	429

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
Waste Management Reserve
Identifies Waste Collection service charges that have not as yet been spent on Waste Services.

CWMS Reserve
Identifies CWMS service charges that have not as yet been spent on CWMS activities.

Port Kenny Water Supply Reserve
Identifies Port Kenny Water Supply service charges that have not as yet been spent on PKWS activities.

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	1,902	292
Balances per Statement of Cash Flows		1,902	292
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		1,056	2,073
Non-cash items in income statements			
Depreciation, amortisation and impairment		1,763	1,679
Non-cash asset acquisitions		–	(18)
Grants for capital acquisitions treated as investing activity		(315)	(771)
Net (gain)/loss on disposals		(11)	(33)
		2,493	2,930
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		222	(106)
Net (increase)/decrease in inventories		(2)	(18)
Net increase/(decrease) in trade and other payables		(464)	477
Net increase/(decrease) in other provisions		26	(99)
Net cash provided by (or used in) operations		2,275	3,184
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		25	25
LGFA cash advance debenture facility		1,361	1,361

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 and conditions:
Deposits are returning variable interest rates between 3.90% and 4.65% (2025: 3.80% and 4.55%).

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 and conditions:
Secured over the subject land, arrears attract interest of 0.71% (2025: 0.76%). 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.

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.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 13. Financial instruments (continued)

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

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

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

Terms and conditions:
Secured over future revenues, fixed interest rate borrowings are repayable 6 monthly at an interest rate of 5.30% (2025: 5.30%).

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	1,902	–	–	1,902	1,902
Receivables	186	–	–	186	186
Total financial assets	2,088	–	–	2,088	2,088
Financial liabilities					
Current borrowings	121	–	–	121	94
Payables	261	–	–	261	261
Non-current borrowings	–	484	–	484	431
Total financial liabilities	382	484	–	866	786
Total financial assets and liabilities	2,470	484	–	2,954	2,874
2025					
Financial assets					
Cash and cash equivalents	292	–	–	292	292
Receivables	405	–	–	405	405
Total financial assets	697	–	–	697	697
Financial liabilities					
Current borrowings	121	–	–	121	90
Payables	747	–	–	747	747
Non-current borrowings	–	484	121	605	525
Total financial liabilities	868	484	121	1,473	1,362
Total financial assets and liabilities	1,565	484	121	2,170	2,059

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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	5.30%	525	5.30%	615
		525		615

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 Note 7 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

Note 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:		
Infrastructure	307	–
Buildings and Other Structures	74	–
	381	–
These expenditures are payable:		
Not later than one year	381	–
	381	–

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 (formerly Local Government Superannuation Scheme and 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.

Contributions to other superannuation schemes

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

Note 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.

At reporting date, Council controlled 2,485 km of road reserves of average width 20 metres.

2. Potential insurance losses

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

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to 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.

3. Legal expenses

Council is the Planning consent authority for its area under the *Planning and Design Code and Planning, Development and Infrastructure Act 2016*. Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 1 appeal against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 17. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2026, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Note 18. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Elected Members, CEO and certain prescribed officers under section 112 of the *Local Government Act 1999*. In all, 11 persons were paid the following total compensation:

$ '000	2026	2025
The compensation paid to key management personnel comprises:		
Salaries, allowances and other short-term benefits	639	523
Post-employment benefits	49	–
Long-term benefits	10	–
Termination benefits	1	141
Total	699	664

Allowances / benefits incurred in the ordinary course of performing the KMPs role, and amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. Purchases from none of these individual businesses exceeded $2,958 during the year.

No close family member of key management personnel is employed by Council.

No development applications were lodged by key management personnel during this financial year.

The following number of Key Management Personnel are part of the following committees or boards:

Vongole Fishers Association - 1 Key Management Personnel

In accordance with the *Local Government Act 1999*, this Elected Member declared a conflict of interest and left the council meeting environs when any matter affecting their board is discussed and voted upon.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISTRICT COUNCIL OF ELLISTON

Opinion

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

In our opinion, the financial report gives a true and fair view of the financial position of District Council of Elliston as of 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011.*

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report, which gives a true and fair view in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such internal control as the committee and management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

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Advisors
Accountants
Auditors

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 this financial report.

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 17th day of November 2026

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF DISTRICT COUNCIL OF ELLISTON

Qualified Opinion

We have audited the compliance of District Council of Elliston (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation 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 are in accordance with legislative provisions.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2025 to 30 June 2026.

Basis of Qualified Opinion

During our audit, we identified instances where the Council was unable to provide sufficient evidence to demonstrate compliance with the requirements of its Procurement Policy. In particular, supporting documentation relating to supplier selection processes, including required quotations and procurement records, was not consistently retained or readily available for audit review. As a result, we were unable to obtain sufficient appropriate audit evidence to determine whether procurement activities were undertaken in accordance with the Council's approved Procurement Policy throughout the period ended 30 June 2026.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to 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.

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Advisors
Accountants
Auditors

An assurance engagement on internal 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.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2025 to 30 June 2026. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 17th day of November 2026

District Council of Elliston

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 District Council of Elliston for the year ended 30 June 2026 the Council'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 2011* made under that Act.

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

Nikki Becker
Chief Executive Officer

Phil Channon
Presiding Member Audit and Risk Committee

Date: 17 November 2026

Bentleys
THINKING AHEAD

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of District of Elliston 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 2011* made under that Act.

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

Bentleys SA Audit Partnership



David Francis
Partner

Dated at Adelaide this 11th day of November 2026

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