

Dodd Life Photography: Frenchman's North Campground

ANNUAL REPORT

2025/26

Working with our rural & coastal communities

LOWER EYRE COUNCIL

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Dodd Life Photography: Point Drummond

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From the Mayor
Mayor Jo-Anne Quigley



It is with great pride that I present my final report for the current term of office. It's the dedication and commitment of staff, Elected Members, residents and volunteers working together that makes our district a great place to work, live and play.

Over the past twelve months we have continued to deliver a range of high-quality projects that enhance the liveability of our communities. Supporting the upgrade of the Cummins and District Swimming Pool, working on an MOU with the CAS Library, introducing kerbside recycling to Yeelanna, Wanilla and Point Boston, applying a discount to rate payers for boat ramp fees at Coffin Bay along with signage upgrades to campgrounds.

The adoption of our first Economic Development Growth Plan has been welcomed by business and residents alike and council looks forward to its implementation in the coming years. Community engagement has seen the advocacy for reinstating the Police Station in Cummins, the final report for the Coffin Bay Swimming enclosure feasibility study, a business case for Childcare in Cummins and a rate review which has taken us from rating by way of locality to land use. This rate payer engagement is instrumental to achieving the desired outcomes for our district.

Council coastal communities remain a focus and 2025 saw council implement Coastal Adaptation Plans for North Shields and Tulka and Emergency Management Plans for Tulka and Farm Beach. Council endorsed new interpretive signage for the Coffin Bay Oyster Walk. This was a joint project with Lower Eyre Council, Coffin Bay Tourist Association, Nauo Aboriginal Corporation, Lower Eyre Coastcare Association, Eyre Lab and SA Oyster Growers Association. Council has also undertaken a 'Future of our Jetties' survey which will help shape future financial decisions regarding these valued assets.

As owner/operator of the Port Lincoln Airport council established the Port Lincoln Airport Management Authority (PLAMA) as an independent subsidiary with a mandate to increase the airport's commercial performance, activate underutilised land and maximise the assets for improved performance and customer experience. The skills-based board comprises Jodi Glass (Chair), Vince Scanlan (Deputy-Chair) and Board Members David Batic, LEC CEO and RDAEP CEO. PLAMA along with council was excited to welcome Jennifer May as CEO of the Port Lincoln Airport.

Work has begun on the Cummins Housing Development with council engaging Kemp Real Estate to oversee the sale of the 21 allotments. Feedback has been positive with locals and businesses showing interest in the opportunity to purchase new residential land, whether for young families, retirees or for businesses wanting to invest to help attract and retain workers.

This year Council farewelled former CEO Delfina Lanzilli, whose leadership and contribution to the organisation are sincerely appreciated. On behalf of Council, I would also like to extend my gratitude to Sacheen Hopewell for her service as Acting CEO. Stepping into this role during a period of organisational change, Sacheen provided steady leadership, continuity and support to both staff and Elected Members, ensuring Council remained focused on delivering outcomes for our community.

Council have now appointed Marnie Lock as CEO and we look forward to her commencement. Marnie is recognised as a strategic, outcomes-focused leader who delivers long-term organisational direction, embeds high-performance cultures and navigates complex regulatory environments with clarity and confidence. Brad-Lee Tolley has also been appointed as Director of Infrastructure and Development, commencing with council in the upcoming year.

2026/27 will see the finalisation of the Flinders Highway Bridge Replacement, Cummins Residential Land Development, Coffin Bay Foreshore Revitalisation Project, Poonindie Cemetery Improvements and the Community Land Management Plan Review. Periodic Local Government Elections have been postponed until mid 2027. An elector Representation Review has seen the increase of area councillors to seven members, recognising that the mayor will be publicly elected by separate ballot for the first time.

I would like to thank everyone who has contributed to the continued growth of our communities. By working together I am sure we will continue to see advancements in our economic growth, culture and well-being. Your commitment to your community will see it thrive as vibrant, inclusive and diverse that will maintain liveability into the future.

Mayor Jo-Anne Quigley



Dodd Life Photography: Dutton Bay Jetty

From the Acting Chief Executive Officer
Sacheen Hopewell



Since stepping into the role of Acting Chief Executive Officer in March, I have had the privilege of witnessing firsthand the dedication, resilience and professionalism of our staff. Over the past financial year, Council has faced significant workforce challenges and resourcing pressures, yet our team has continued to deliver high-quality services, major projects and important strategic initiatives for our community.

Despite these challenges, this year has been one of achievement and progress. A significant milestone was the completion of Council's Rating Review, resulting in the transition from a locality-based rating system to a land-use based system. This change aligns our rating methodology with the approach adopted by most South Australian councils and provides a more contemporary and equitable framework for rating into the future.

The Major Project Team was created to alleviate contractor shortages and ensure delivery of the infrastructure outlined in Council's Long Term Financial Plan. Council also delivered several important infrastructure and strategic projects throughout the year. The completion of the Flinders Highway Bridge project and a further stage of Bratten Way represented major investments in our transport network. With support from a community committee, Stage 1 of the Poonindie Cemetery improvement plan was completed, consultation held on the review of the Community Land Management Plans, upgrades completed of campground facilities, the Oyster Walk and Investigator Trail and new recycling facilities built at the Coffin Bay & Cummins transfer stations.

Council has remained committed to supporting community development and local events, supporting the SALT Festival and Stoke Festival, both of which contribute to the vibrancy and identity of our region. In addition to our annual grant program, through our Volunteer Support Program, two community members were assisted to attend events that strengthened their skills, knowledge and networks, helping build community capacity across the district.

Volunteers are essential to the ongoing viability of our communities, and this year, Council hosted volunteer appreciation breakfasts in Cummins, Coffin Bay and North Shields to recognise the extraordinary contribution made by volunteers throughout our district. Council was also pleased to support Lower Eyre Coast Care in hosting an event recognising the efforts of its dedicated volunteer workforce.

Several initiatives were delivered in partnership with local organisations and educational institutions. Council supported the expansion of the Cummins School Community Library to provide an additional service day for Coffin Bay residents. We also provided funding support for a reconciliation event at Cummins Area School and assisted Wangary Primary School's Minya Custodians program with projects aimed at enhancing the Greenly Beach area. In addition, Council commenced a new Active Citizenship Award program within local schools, recognising students who demonstrate leadership and contribute positively to their school communities.



Dodd Life Photography: Dutton Bay Foreshore & Jetty

Council also worked closely with the Cummins School Community Library to reinvigorate the Creating Connections program, with library staff delivering events for residents over 55 to strengthen their social connectedness to the community.

While achievements are important to celebrate, they are only possible because of the people behind them. This year we farewelled two long-serving employees, Director of Infrastructure & Development, Leith Blacker (almost 20 years' service) and David Hall with an extraordinary career spanning multiple roles over more than 40 years.

I would also like to acknowledge and thank Matt Grant for his contribution to Council. During his time with us, Matt led the development of the Economic Development Plan and played an integral role in the establishment of the Port Lincoln Airport Management Authority (PLAMA), amongst many other projects. His efforts have helped establish a strong foundation for future growth and prosperity across our region.

Most importantly, I wish to recognise the entire Council team. Despite ongoing workforce shortages and increasing demands, our staff have remained committed to delivering outcomes for our community. Their dedication, adaptability and willingness to go above and beyond have ensured this Council continues to meet its obligations and pursue its strategic goals.



Dodd Life Photography: Fishing on Dutton Bay Jetty

Council Profile

The Lower Eyre Council, previously known as District Council of Lower Eyre Peninsula and renamed Lower Eyre Council on 18 July 2024 is largely a rural community, interspaced with small country and coastal towns.

The extensive east and west coasts of Council's boundaries provide magnificent fishing and surfing beaches, complimented by breathtaking views of rugged cliffs, idyllic camping and picnic-spots and the beauty of the colour-changing Marble Ranges.

The major industries of agriculture, aquaculture, fishing and tourism are recognised as significant contributors to the State's economy.

Lower Eyre Council encompasses an area of 4,754 square kilometres with 709 kms of coastline. The resident population is 6,154[1] and the Council is responsible for maintaining a road network of 1,323 kms, of which 140 kms are sealed. Council owns and operates the Port Lincoln Airport, which plays a vital connecting role serving Eyre Peninsula.

In 2025/26, the Port Lincoln Airport experienced a decrease on the previous year in aircraft movements by 3,683, predominantly made up of general aviation. Rex RPT flights across the year increased by 236 compared to last year.

MOVEMENT	2025-26	2024-25	DIFFERENCE
RPT Qantas	2,308	2,710	-402
RPT Rex	3,466	3,230	+236
RFDS	1,218	1,168	+50
Fire Fighting	440	178	+262
General Aviation	5,643	7,548	-1,158
Total	**13,075**	**16,758**	**-3,683**

Council owns and operates sixteen aged independent living units in Cummins and has care and control of the Coffin Bay Caravan Park, with operation of this facility currently leased to private operators.

Council also controls the management of the Cummins Caravan Park Located at 2/10 Roe Street, the park is RV-friendly and hosts:

a) Two six-berth, self-contained cabins (linen included)

b) Twelve level, grassed powered sites

c) Four non-powered sites.

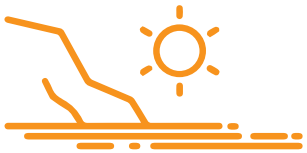
The park accommodates recreational vehicles and also offers guests free Wi-Fi, laundry facilities and barbecue.

The Head Office located in Cummins and the original office in Port Lincoln has been retained as a Branch Office. Works Depots and staff are located in Cummins and at the Port Lincoln Airport. At 30 June 2026, due to a number of vacancies, Council had a work force of fifty-one employees (44.7 FTE) and contracts out a number of specialised functions and major projects.

1. idCommunity, facilitated by RDAEP: https://profile.id.com.au/rda-eyre-peninsula/about?WebID=150

Our Council

708km
of coastline





1,323km
of roads

4,754km²
total area



4
Boat ramps
Coffin Bay, Dutton Bay, Farm Beach and North Shields.





11km
of footpaths

1,484
Dogs registered for 2025/26



2,106
recorded customer requests





154
DAs lodged 2025/26

21
permits to alter a public road





20
Special Event Permit Applications processed

3,023
Facebook followers
Up 323 on 2024/25

1,103
LinkedIn followers
Up 253 on 2024/25



21
Food business inspections: (including follow ups)

drumMUSTER®



11,943
During drumMuster events 11,943 drums were handed in/inspected, an increase of 4,851 on 2024/25, meaning less in landfill!

Investigations



6 Noise

2 Abatement Notices

3 Odour

2 Unsightly premises



8 Onsite wastewater Inspection

29 Onsite wastewater Approvals

400 Properties desludged
(Parts of Coffin Bay and Cummins)



17 Fire Permits Granted

225
Section 105F letters
(Fire Prevention / tidy block)

Council Information

Main Office

Open to public: Mon-Fri, 9am-5pm

Street Address: 32 Railway Terrace, Cummins
Postal Address: PO Box 41, Cummins SA 5631
Phone: 8676 0400
Fax: 8676 2375

Email: mail@lec.sa.gov.au

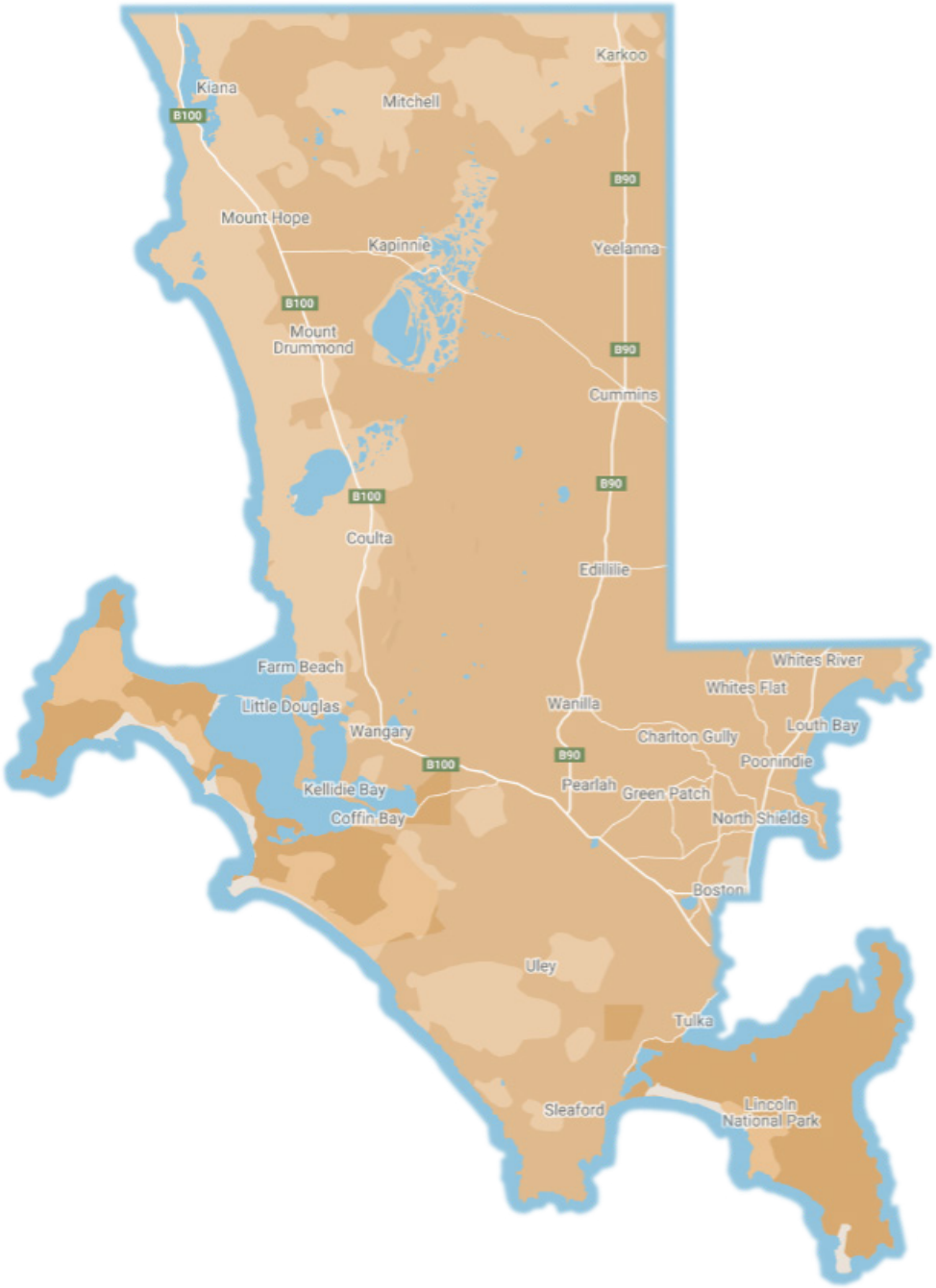
Website: www.lowereyrepeninsula.sa.gov.au

Facebook: Lower Eyre Council @lowerepcouncil

Branch Office

Open to public: Mon-Fri, 9am-1pm

Street Address: 38 Washington Street, Port Lincoln
Postal Address: PO Box 130, Port Lincoln SA 5606
Phone: 8623 0600
Email: development@lec.sa.gov.au





Dodd Life Photography: Louth Bay Jetty

Elected Members



Photo (L-R): Current Elected Members – Cr Neville Trezise, Cr Isaac Taylor, Cr Steve Woolley, Mayor Jo-Anne Quigley, Cr Brett Howell, Cr Peter Mitchell, Deputy Mayor John Isle

Current Elected Members

MEMBER	2025/26 MEETINGS POSSIBLE	ATTENDED	APOLOGY	ABSENT
Mayor J T Quigley Councillor: 2010 – Current Mayor: 2018 – Current	15	15	0	0
Cr J Isle Councillor: 2025 – Current Deputy Mayor: 2025 – Current	15	12	3	0
Cr S Woolley Councillor: 2018 – Current	15	15	0	0
Cr B Howell Councillor: 2018 – Current	15	15	0	0
Cr P L Mitchell Councillor: 2010 – Current	15	14	1	0
Cr I Taylor Councillor: 2022 – Current	15	14	1	0
Cr N Trezise Councillor: 2022 – Current	15	12	3	0

Council Meetings

Ordinary Council meetings are held at 9am in Council Chambers (32 Railway Terrace, Cummins) on the third Wednesday of every month.

Elected Member Allowances

All Council members receive an annual allowance as set by the Remuneration Tribunal of South Australia for each election period, with periodic adjustments (based upon a formula) taking effect on 1 November annually thereafter for the term of the governing period.

The Lower Eyre Council is classed as a Group 4 Council, with current remuneration for Elected Members as follows:

- An allowance of $49,040 per annum for the position of Chairperson or Mayor;
- An allowance of $15,325 per annum for the position of Deputy Chairperson or Deputy Mayor;
- An allowance of $12,260 per annum, per Councillor
- A travel time allowance of $508 per annum for Councillors (excluding Principal Members) that reside between 30 to 50kms from the principal office of Council (currently no Elected Members)
- A travel time allowance of $867 per annum for Councillors (excluding Principal Members) that reside between 50 to 75kms from the principal office of Council (currently three Elected Members)
- A travel time allowance of $1,300 per annum for Councillors (excluding Principal Members) that reside between 75kms to 100kms from the principal office of Council (currently no Elected Members)
- A travel time allowance of $1,845 per annum for Councillors (excluding Principal Members) that reside greater than 100kms from the principal office of Council (currently no Elected Members)
- Travel reimbursement for Council events in line with the travel reimbursement mileage rates as set by the Australian Taxation Office.

Reimbursements were also provided to Elected Members for eligible expenses in line with Section 77 of the Local Government Act 1999 & Council policy GOV-POL- 04 – Council Members allowances and benefits.



Leesh Laube: Marble Range

Training & Conferences

Training

	TRAINING	ATTENDANCE
23/10/25	Cultural Awareness Training	Michell, Taylor, Trezise.

Conferences & Events

	CONFERENCES / SEMINARS / EVENTS	ATTENDANCE
24-25/07/25	Mayor and CEO Forum	Quigley
16/9/25	Tri Council meeting, Tumby Bay	Quigley, Howell, Trezise, Woolley
20-22/08/25	Roads & Works Conference, Tailem Bend	Woolley, Howell
17/09/25	LEC Business Breakfast	Quigley, Howell, Trezise, Mitchell, Taylor
25/09/25	Surf Life Saving consultation (Coastal risk assessment)	Quigley, Mitchell, Howell, Taylor, Woolley
26/02/26	EPLGA Conference, Whyalla	Howell, Woolley
22-26/06/26	Australian Local Government Association AGM	Quigley

Interstate & International Travel - Elected Member

In line with Regulation 35(2)(b) of the Local Government (General) Regulations 2013, below is a summary of the details (and costs) of any interstate and international travel undertaken by members of the council during 2025/26 funded in whole or in part by the Council.

INTERSTATE	COST	ATTENDED BY
Australian Local Government Association Annual Conference – Canberra	$4,658.67	Mayor Quigley
INTERNATIONAL	**COST**	**ATTENDED BY**
Nil.	$0	Nil.

Public Meetings & Events

Public meetings and events held throughout the year were as follows:

DATE	EVENT
17/09/25	Business Breakfast
25/09/25	Surf Lifesaving consultation – Coffin Bay
26/01/26	Australia Day Breakfast and Award ceremony
18/02/26	Council meeting held at Coffin Bay with surrounding community groups invited to present to council on group activities and current projects.
18/02/26	Roundtable with Her Excellency the Governor of SA
18/05/26	Volunteer Appreciation Breakfast, North Shields
20/05/26	Volunteer Appreciation Breakfast, Cummins
21/06/26	Volunteer Appreciation Breakfast, Coffin Bay
04/06/26	Annual Business Plan / Rating review public consultation session

Internal Workshops & Briefings

Informal gatherings or discussions are periodically held in accordance with section 90(a) of the Local Government Act 1999, including:

- planning sessions associated with the development of policies and strategies;
- briefing or training sessions on relevant topics or policies;
- workshops; and
- social gatherings to encourage informal communication between members or between members and staff.

DATE	DETAILS	ATTENDANCE
18/08/25	Council Workshop	Quigley, Mitchell, Howell, Isle, Woolley, Taylor
15/09/25	Council Workshop	Quigley, Mitchell, Trezise, Woolley, Howell
17/11/25	Council Workshop	Quigley, Mitchell, Trezise, Woolley, Howell, Isle, Taylor
10/12/25	Council Workshop	Quigley, Mitchell, Trezise, Woolley, Howell, Isle, Taylor
16/02/26	Council Workshop	Quigley, Mitchell, Woolley, Howell, Isle, Trezise, Taylor
16/03/26	Council Workshop	Quigley, Trezise, Woolley, Howell, Isle.
13/04/26	Council Workshop	Quigley, Mitchell, Trezise, Woolley, Howell, Isle, Taylor
07/05/26	Council Workshop	Quigley, Mitchell, Woolley, Howell, Isle
18/05/26	Council Workshop	Quigley, Mitchell, Trezise, Woolley, Howell, Taylor

Gifts & Benefits – Elected Members

In line with Regulation 35(2)(d) of the Local Government (General) Regulations 2013, below is a summary of the details (and costs) of any gifts or benefits above the value of $50 provided to members of the Council during 2025/26 funded in whole or in part by the Council.

ESTIMATED COST	DETAILS	PROVIDED TO:
$150.00	McArthur Management - Meal and drinks	Mayor Jo-Anne Quigley
$250.00	Voucher to Access training centre – Donated to Council administration for use	Cr Steve Woolley
$80.00	Royal Flying Doctor service – Meal and drinks	Mayor Jo-Anne Quigley

Member Behaviour

There were no contraventions of Chapter 5 Part 4 Division 2 by Members of the Council during the 2025/26 financial year.

There were no contraventions of section 75G (Health and safety duties) by Members of the Council during the 2025/26 financial year.

Human Resources

The Lower Eyre Council believes it has a social responsibility towards all members of its community and aims to create an employment environment which reflects the values and needs of the community. Accordingly, the Lower Eyre Council is firmly committed to the principle of equal employment opportunity for all Staff. Council's policies reflect commitment to create a workplace that is free of discrimination and in which all people are permitted equal access and opportunity to progress to the full extent of their ability. All non-contracted positions are advertised internally to staff prior to seeking applications from the open market to provide professional development opportunities, encourage growth and retention of current staff members.

Staffing

At 30 June 2026, Council employs 44.7 (FTE), the majority working under two collective Enterprise Bargaining Agreements. Contract roles include three executive team members, and three additional senior contract roles as follows:

Executive Team

- Chief Executive Officer — Vacant
- Director of Corporate Services & Community / Acting CEO — Sacheen Hopewell
- Director of Development & Environmental Services — Vacant

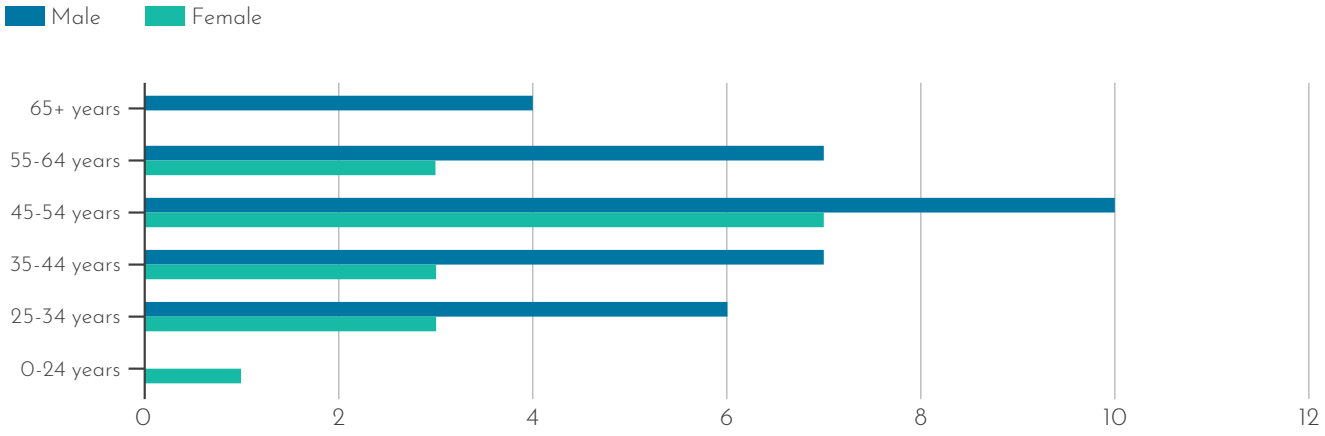
Senior Contract Roles

- Works Manager — Gary Jutzen
- Manager Finance & Technology — Bryce Breed
- Manager Corporate Services — Vacant

Total Employment Cost Packages:

- Manager Cash component ranging from $120,000-$140,000
- Director Cash component ranging from $156,000- $179,000
- CEO $233,500 cash component
- Superannuation (at statutory rates)
- Mobile Phone & Laptop
- Private use of a Council vehicle (Exec and Works Manager only), on a salary sacrifice basis.

Workforce Age Breakdown



WORKFORCE AGE	MALE	FEMALE
Average Age	49	44

WORKFORCE OVER 50YRS	NUMBER	%
Female over 50	6	12%
Male over 50	16	31%

Gender Equity Reporting

EMPLOYEE SNAPSHOT

TOTAL WORKFORCE
51 STAFF
(44.7 FTE)

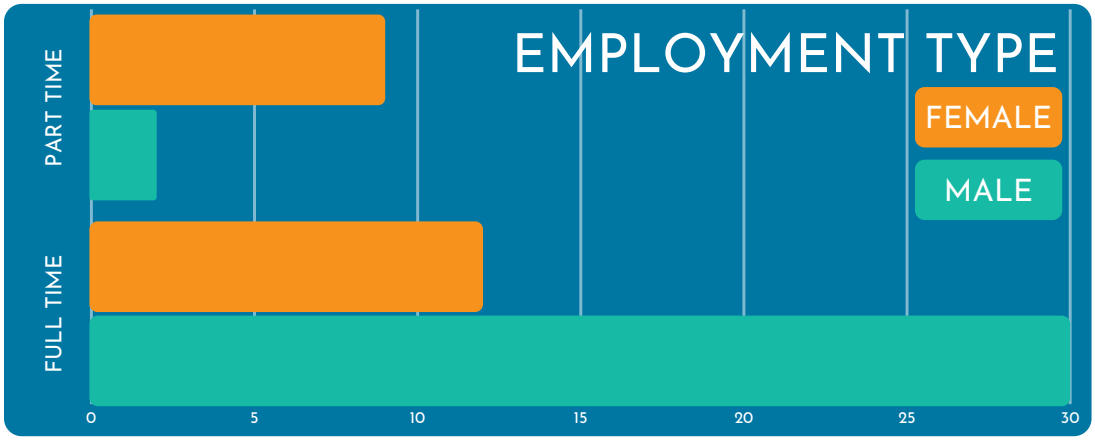
M 67% F 33%

INDOOR WORKFORCE
24 STAFF

M 33% F 67%

OUTDOOR WORKFORCE
27 STAFF

M 96% F 4%



LEADERSHIP SPHERE OF INFLUENCE

50% of the Executive Management Team

0% of the Senior Management Team

Identify as FEMALE

KEY INITIATIVES

Flexible Work Arrangements providing staff with the opportunity to:
- alter work days and hours to balance work / school / family
- work a portion of their hours remotely
- use compressed hour options to manage family commitments

Rostered Days off for full time staff to manage their mental wellbeing
Corporate Health Initiatives and training to support team members
Paid maternity and paternity leave inclusions in agreements

Administration

Interstate & International Travel - Staff

In line with Regulation 35(2)(c) of the Local Government (General) Regulations 2013, below is a summary of the details (and costs) of any interstate and international travel undertaken by staff of the council during 2025/26 funded in whole or in part by the Council.

INTERSTATE	COST	ATTENDED BY
Australian Airports Association (AAA) National Conference – Gold Coast	$11,818	Delfina Lanzilli Matt Grant Peter O'Rielly
INTERNATIONAL	**COST**	**ATTENDED BY**
Nil.	$0	Nil.

Gifts & Benefits - Staff

In line with Regulation 35(3) of the Local Government (General) Regulations 2013, below is a summary of the details (and costs) of any gifts or benefits above the value of $50 provided to staff of the Council during 2025/26.

ESTIMATED COST	DETAILS	PROVIDED TO:
$60.00	Flowers from Patterson conveyancing	Administration office
$100.00	Hamper from Patterson conveyancing	Rates Administration

Credit Card Costs

Section 35(2) of the Local Government (General) Regulations 2013 requires the annual report include a statement of the total amount of expenditure incurred using credit cards provided by the Council for use by members or employees of the council during the relevant financial year. Council do not issue credit cards to Elected Members and only the Executive and Senior Management Team are provided with credit cards to assist procuring goods and services for Council operations. Credit cards are a necessary part of Council operations as most businesses, travel and transport companies will not issue invoices for general operational costs incurred.

DETAILS	AMOUNT
Accommodation	8,401.46
Advertising	1,263.86
Building / Planning	8,078.69
Conferences / Seminars / Trainings	16,052.70
Consultants	2,215.20
Credit Card Fees	356.00
Employment	409.80
IT/Telephone/Office Maintenance	3,922.64
Licences	9,462.00
Meals	1,667.36
Motor Vehicle Expenses	3,641.61
Other	9,161.72
Professional Memberships	420.00
Stationery / Minor Consumables	1,431.65
Subscriptions	13,317.95
Travel	28,601.60
Total	**108,404.24**

Legal Costs

Section 131 (1a) requires that the annual report must include the amount of legal costs incurred by the Council in the relevant financial year.

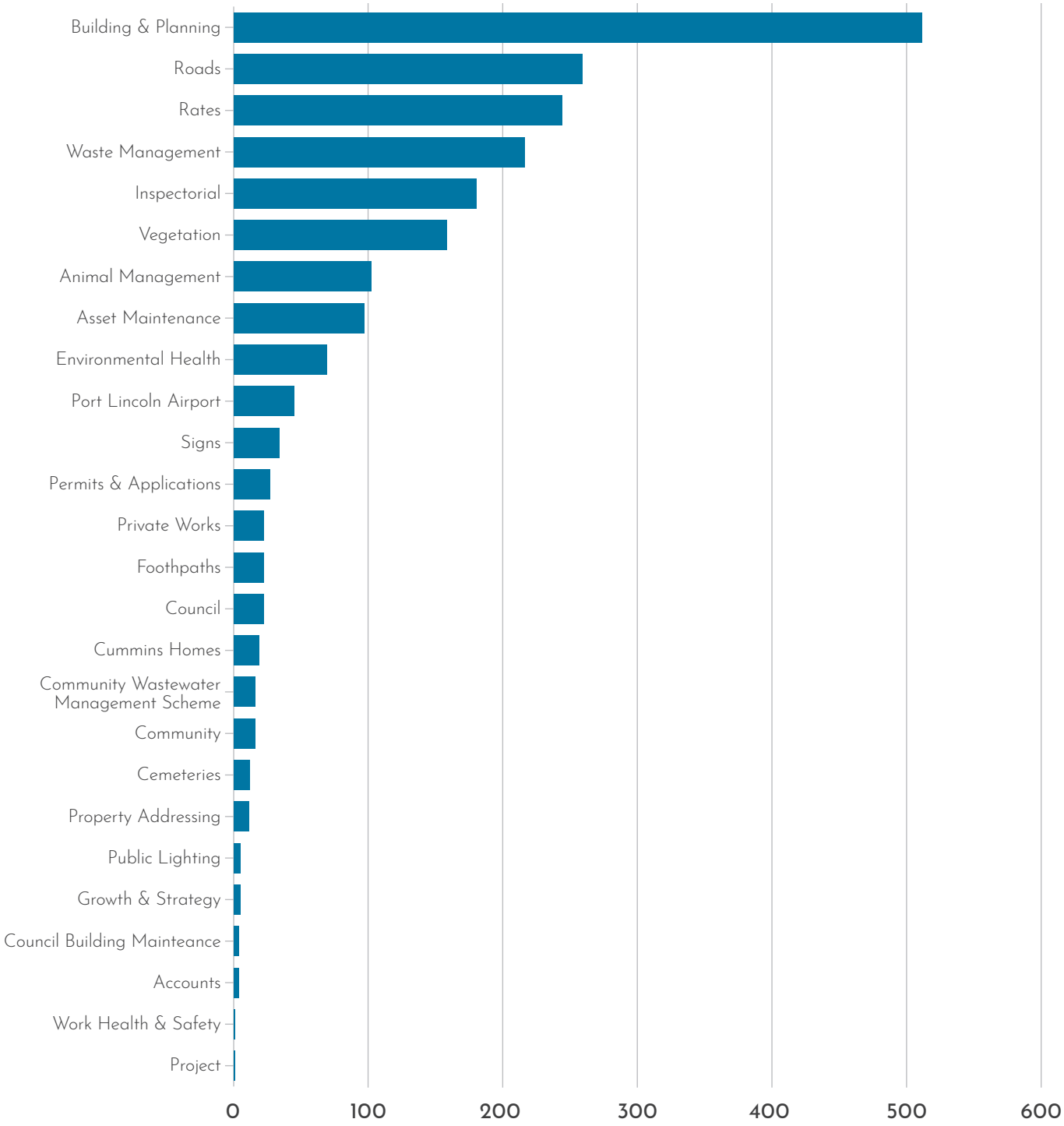
AREA	AMOUNT
Works & Infrastructure Advice	3,091.50
Administration & Governance	47,368.58
Debt Recovery	34,083.52
Development & Regulating	5,846.36
Airport (excluding subsidiary establishment)	6,058.49
Total	**96,448.45**

Customer Requests

During 2025/26, Council continued to strengthen the way service requests are received, managed and monitored, supporting Strategic Direction 5 – Align Organisational Planning and Operations with our Strategic Directions. This includes Priority Action 5.1, which provides for customer service standards to be reviewed and performance against them reported through the Annual Report.

Council received 2,104 new service requests, compared with 1,639 in 2024/25 — an increase of 465 requests, or 28%. Council completed 2,106 service requests during the year, with 31 remaining open at 30 June 2026. 78% of service requests were completed on or before their required completion date.

Service Requests 2025/26



Service Requests Received by Category – 2025/26

2,104 requests received | 28% increase from 2024/25 | 78% completed within timeframe.

REQUEST TYPE	NUMBER
Building & Planning	511
Roads	259
Rates	244
Waste Management	216
Inspectorial	180
Vegetation	158
Animal Management	102
Asset Maintenance	97
Environmental Health	69
Port Lincoln Airport	45
Signs	34
Permits & Applications	27
Council	22
Footpaths	22
Private Works	22
Cummins Homes	19
Wastewater	16
Community	16
Cemeteries	12
Property Addressing	11
Growth & Strategy	5
Public Lighting	5
Accounts	4
Building Maintenance	4
Project	2
Work Health and Safety	2
Total	**2,104**

These figures do not capture the full volume of customer contact managed by Customer Experience staff. Many routine matters, including changes of address, general enquiries and requests for information, are resolved immediately without a formal service request being created. During the year, staff provided more than 50 copies of rate notices at first point of contact, in addition to 26 requests for rate notice copies formally recorded through the service request system.

Customers can contact Council by telephone, email, through Council's website, in person and through the My Local Services application. During 2025/26, 180 service requests were lodged through My Local Services.

Service Delivery

This Council uses a variety of options to ensure the cost-effective delivery of services. These include:

- Waste collection and disposal is subject to competitive tendering.
- Operation of waste transfer stations is undertaken by Council employees.
- Council's public convenience cleaning is subject to competitive tendering.
- The majority of Council's gardening and footpath maintenance is undertaken by a combination of contracting by competitive tendering and utilising Council's workforce and equipment.
- Bitumen work not undertaken by Council staff, including maintenance and new work, is subject to competitive tendering.
- The construction of open surface roads is a significant part of Council's ongoing service delivery program. The method of delivering this service is a combination of Council staff and equipment charged out on hourly hire rates and contractors paid at unit rates. This has been found to be the most cost-effective method to undertake this type of work over many years. The contract component relies on production rates to generate contractor payments and the Council staff component is aimed at ensuring standards and quality requirements are met without excessive supervision costs.
- The construction of sealed roads is also undertaken using a combination of contract components and Council staff and equipment charged out at hourly hire rates.
- Staff regularly benchmark the unit costs of Council work against other Councils and contractors to ensure cost-effective outcomes.
- All major projects of a specialised nature, such as the crushing of road base material or specialist project planning, are subject to a competitive tendering process.
- Council's work teams are given an opportunity to tender for all services which are subject to a competitive tendering process.
- Council's Policy regarding purchasing procedures includes: *Providing reasonable opportunity for competitive local businesses to supply to Council and do so by providing a minimum 10% weighting on all procurement activities above $75,000 in value.*

Elector Comparison

Lower Eyre Council is classified as a Rural Agricultural Large Council (Australian Classification of Local Governments).

As depicted in the table to the right outlining comparable Rural Agricultural Large Councils Representation Quota in South Australia for 2025-26.[2] The number of electors for the area was 4,110 with 7 Councillors constituting the Council, resulting in a "representation quota" of 587. Note, that in the upcoming election, the Mayor will be publicly elected and council have resolved to increase elected member numbers to include a further area councillor.

COUNCIL	ELECTORS	MEMBERS	REP QUOTA
Adelaide Plains	8260	10	826
Clare & Gilbert Valleys	7110	10	711
Coorong	4010	8	501
Grant	5917	10	591
Kangaroo Island	3953	10	395
Lower Eyre	**4110**	**7**	**587**
Mid Murray	7333	9	814
Naracoorte Lucindale	5941	11	540
Renmark Paringa	6981	9	775
Tatiara	4522	10	452
Average	**5813**	**9**	**619**

Representation Review

The Local Government Act 1999 requires a Council to undertake a 'Representation review' at regular intervals determined by the Minister for Local Government.

An elector representation review gives Councils and their community the opportunity to examine their present composition and structure and allows the opportunity to plan and implement changes that will better reflect the future requirements of their community.

The Lower Eyre Council was prescribed to conduct this review in October 2024 and following consultation with the community resolved to:

- Retain a no ward structure (area councillors)
- At the next general election (February 2027), increase the number of area councillors to seven members, recognising that the Mayor will be publicly elected by separate ballot.

Council's next review is scheduled for October 2032 at which time the community will be provided with opportunity to provide comment through surveys, meetings and workshops.

2. Source: Electoral Commission SA 2026 (available from LGA SA)

Community Engagement

Council have adopted a Community Engagement Strategy (available on Council's website) identifying groups within the community that can be utilised by Council as community sounding boards. These groups are invited to all public meetings held, and meet and greet sessions are held from time to time across the Council district at which Council can hear updates on group activities and receive information and feedback on suggestions for the betterment of the local communities. The Community Engagement Strategy is being reviewed in July 2026 to ensure alignment to the Community Engagement Charter developed by the State Government, after which consultation will occur with the community prior to adoption by 11 September 2026 to ensure compliance with legislation.

The current Community Focus Groups are listed below:

GROUP 1	GROUP 2	GROUP 3
• Coffin Bay Progress Association • Coffin Bay Tourist Association • Marble Range Community & Sports Centre • Mount Dutton Bay Progress Association • Coulta Hall Committee	• Cummins & District Enterprise Committee • Yeelanna Memorial Association • Karkoo Hall Committee • Mount Hope Soldiers Memorial Hall Committee • Youth Advisory Committee • Edillilie Memorial Progress Association	• White Flat Hall Committee • Wanilla Progress Association • Big Swamp Community Group • Tulka Progress Association • North Shields Soldiers Memorial & Progress Association • Louth Bay Community Club • Sleaford Bay Progress Association



Dodd Life Photography: Cummins Railway Triangle

Decision Making Structure

The decision-making body of Council is the full Council whose standard meeting date is on the third Wednesday of every month, with other meetings called as required. In addition to this, Council has established a number of Committees to assist with the decision-making process as follows:

Eyre Peninsula Regional Assessment Panel

On 23 July 2020, the Minister for Planning officially approved the Eyre Peninsula Regional Assessment Panel (EPRAP), in accordance with section 84 of the *Planning, Development and Infrastructure Act 2016* (the PDI Act) and on 31 July 2020 the EPRAP came into operation. As of the 21 September 2020 the Eyre Peninsula Regional Assessment Panel replaced the Council Assessment Panel.

Operating under the PDI Act, the EPRAP comprises of ten council areas being, the City of Port Lincoln, the District Council of Ceduna, District Council of Cleve, District Council of Elliston, District Council of Franklin Harbour, District Council of Kimba, Lower Eyre Council, District Council of Tumby Bay, District Council of Streaky Bay and Wudinna District Council.

The EPRAP is the relevant authority for considering qualifying Development Applications within the 10 council areas.

The role of the EPRAP is to make decisions on planning applications, as required, in accordance with the relevant Planning policy. All members have a keen interest in community planning and have comprehensive knowledge of the relevant legislation under which their decision-making is guided. All members have the appropriate qualifications and/or experience required to undertake a development assessment role and in 2023, a Deputy Panel member was also elected to attend on an as needs basis for when panel members are on leave or have declared a conflict of interest.

Sitting fees for these qualified panel members per quarter are $2,250 for the presiding member and $1,500 per panel member (of which there are four). The Deputy Panel member receives a sitting fee of $500 per meeting attended. The costs associated with the EPRAP are divided amongst the 10 participating Councils.

EPRAP meetings are open to the public and are scheduled for the second Monday of every month at 5.30pm, or on an as need basis, at the City of Port Lincoln Council Chambers, Level One, 60 Tasman Terrace, Port Lincoln, with the Agenda being available on the participating councils website 4 days prior to the meeting.

Internal Council Committees:

TERMS OF REFERENCE	REVIEW DATES	
Audit & Risk Committee	Nov-24	Oct-26
Cummins Homes Committee	Apr-25	Mar-27
Chief Executive Officer Review Panel	Jul-24	Nov-26
Poonindie Cemetery Working Group	Apr-25	Mar-27
Friends Cummins Cemetery Committee	Apr-25	Mar-27
Cummins Doctor Accommodation Committee	Apr-25	Mar-27

Audit & Risk Committee

The role of the Audit & Risk Committee is to:

- monitor and review the integrity of the financial statements of Council (including its annual report)
- review & test the internal controls and risk management systems of Council
- ensure arrangements are in place for public interest disclosures
- consider and make recommendations to the Council on matters pertaining to the engagement, re-appointment & removal of the Councils external auditor and meet with the auditor as required.

Independent Members receive an allowance of $750 per meeting attended ($1,000 per meeting for the Chairperson) and a mileage allowance if applicable.

Chief Executive Officer Review Panel (Section 41)

The role of the Review Panel is to:

- facilitate, manage and report to Council on the performance review process of the CEO in accordance with section 102A of the Act, as well as to provide advice to Council on matters relating to the performance and development of the CEO.

Cummins Homes Committee (Section 41)

The role of the Cummins Homes Committee is to:

- consider policy issues pertaining to the management and development of the Cummins Homes complex and provide recommendations to Council regarding such issues; and
- consider applications for tenancy of the Cummins Homes and make recommendations to the Director regarding such issues.

Cummins Doctor Accommodation Committee (Section 41)

The role of the Cummins Doctor Accommodation Committee is to:

- Engage a property manager to oversee the rental and condition of the land and buildings.
- Approve capital expenditure of no greater than $5,000, subject to sufficient funds being available within the CDAC account.
- Approve the terms of tenancy of the doctor accommodation in consultation with the property manager.
- Approve tenancy of the doctor accommodation in any instance that the accommodation is not required by a local doctor.

Friends Of Poonindie Cemetery (Section 41)

The role of the Friends of Poonindie Cemetery Committee is to:

- consider an improvement plan for the betterment of the Poonindie Cemetery and identify grant funding opportunities for such projects for Council consideration.
- assist and provide feedback on future Cemetery Management Plans and other matters relating to the Cemetery as identified / requested by Council.
- coordinate events and / or working bees as they relate to the Poonindie Cemetery which will be supervised by Council.

Friends of Cummins Cemetery (Section 41)

The role of the Friends of Cummins Cemetery Committee is to:

- consider and develop projects for the betterment of the Cummins Cemetery and identify grant funding opportunities for such projects for Council consideration.
- put forward ideas for Council budget and work planning consideration.
- assist and provide feedback on future Cemetery Management Plans and other matters relating to the Cemetery as identified / requested by Council.
- coordinate events and / or working bees as they relate to the Cummins Cemetery.

Council Regulations, Policies & Plans

Council is regulated under several Acts and / or is required to provide information under other Acts. A listing of key Acts and Plans that Council either operates under or takes guidance from includes:

Acts & Standards

- Burial & Cremation Act 2013
- Community Titles Act 1996
- Dog & Cat Management Act 1995
- Environment Protection Act 1993 and Environment Protection (Waste to Resources) Policy 2010
- Expiation of Offences Act 1996
- Fences Act 1975
- Fines Enforcement & Debt Recover Act 2017
- Fire and Emergency Services Act 2005 and Fire and Emergency Services Regulations 2005
- Freedom of Information Act 1991
- Food Act 2001
- Heavy Vehicle National Law (South Australia) Act 2013
- Land & Business (Sale & Conveyancing) Act 1994
- Liquor Licensing Act 1997
- Local Government Act 1999
- Local Nuisance and Litter Control Act 2016 and Local Nuisance and Litter Control Regulations 2017
- Natural Resources Management Act 2004, Natural Resources Management (General) Regulations 2005 and Natural Resources Management (Transitional Provisions - Levies) Regulations 2005
- Planning, Development and Infrastructure Act 2016
- Public Interest Disclosure Act 2018
- Real Property Act 1886
- Electronic Conveyancing National Law (South Australia) Act 2013
- Roads (Opening and Closing) Act 1991
- Road Traffic Act 1961 (SA), Road Traffic (Miscellaneous) Regulations 2014 and Road Traffic (Road Rules – Ancillary and Miscellaneous)
- Safe Drinking Water Act 2011
- South Australian Public Health Act 2011, South Australian Public Health (Legionella) Regulations 2013, South Australian Public Health (Wastewater) Regulations 2013 and South Australian Public Health (General) Regulations 2013
- Strata Titles Act 1988
- Unclaimed Goods Act 1987
- Water Industry Act 2012 and Water Industry Regulations 2012
- Work Health and Safety Act 2012 and regulations
- Building Code of Australia + Relevant Australian Standards

Internal Plans

- Development Plan
- Strategic Plan
- Annual Business Plan
- Long Term Financial Plan
- Disaster Recovery Plan
- Asset & Infrastructure Management Plan
- Health & Ageing Plan
- Business Continuity Plan
- Emergency Management Plan/s
- Community Land Management Plan
- Coffin Bay Master Plan
- Cummins Township Master Plan
- Disability Access and Inclusion Plan
- Port Lincoln Airport Master Plan

External Plans

- South Australian Strategic Plan
- Regional Development Australia Eyre Peninsula Strategic Plan
- Eyre Peninsula Local Government Association Strategic Plan

Delegations

At 30 June 2026, Council employed 51 staff (44.7 FTE) to undertake the day to day running of the organisation and to facilitate the provision of services to the community. Council have delegated authority to the Chief Executive Officer who in turn delegates to appropriate members of staff to make decisions on various administrative and operational matters.

Council delegated its powers under relevant Acts to the Chief Executive Officer with a full review of the delegations undertaken in April 2023 and a further review to be held after the upcoming election.

By-Laws

Council has adopted a number of By-Laws which came into effect 28 May 2019.

By-Law No. 1	Permits & Penalties
By-Law No. 2	Moveable signs
By-Law No.3	Roads
By-Law No. 4	Local Government Land
By-Law No. 5	Dogs
By-Law No. 6	Foreshores

These by-laws will be reviewed in 2026/27.

Council Policies

Council's Policy Documents are available on Council's website. The following are the policies required to be kept under the Local Government Act 1999:

Section 49	Contracts & Tenders
Section 50	Public Consultation
Section 77(1)(b)	Reimbursement of Council Member Expenses
Section 78	Provision of Facilities & Support for Council Members
Section 80A	Council Member Training & Development
Section 125	Internal Control policies
Section 219	Road naming
Section 259	Order Making
Section 270	Internal review of Council decisions

A full list of Council's policy documents as at 30 June 2026 is outlined at **'Appendix A'** of this report, noting that the newly elected Council systematically reviewed all policies held by Council since their election.

Codes

The following Codes of Conduct are required to be kept under the Local Government Act 1999 and are also outlined in Appendix A of this report:

Section 92

Code of Practice for Access to Meetings and Documents

Regulation 6 - Local Government (Procedures at Meetings) Regulations 2013

Code of Practice for Meeting Procedures

Registers

The following are the registers required to be kept under the Local Government Act 1999 and are available on Council's website (where prescribed):

Section 68	Register of Interests (Members)
Section 72A	Register of Gifts & Benefits (Members)
Section 79	Register of Allowances and Benefits (Members)
Section 80A (2h)	Register relating to training and development (Members)
Section 105	Register of Remuneration, Salaries and Benefits
Section 116	Register of Interests (Employees)
Section 119A	Register of gifts and benefits (Employees)
Section 207	Register of Community Land
Section 231	Register of Public Roads
Section 252	Register of By-Laws
Sch. 1B (13)	Register of building upgrade agreements

Auditor Independence

Both Dean Newbery & Associates and Galpins were Councils Auditors during the 2025/26 financial year with a total remuneration paid to the Auditors of $28,282. There were no amounts paid in non-audit fees. Section 128 (4)(a) of the Local Government Act 1999 notes the term of appointment of an auditor of a council must not exceed 5 years. As group procurement across Eyre Peninsula had occurred prior to the last auditor appointment, nine Eyre Peninsula Councils pooled together and released a joint tender for the provision of audit services to the respective Councils. While the tenderers provided figures for the external audit of individual Councils, they also included levels of discount on the basis that the successful tenderer will provide audit services to more than one Council.

Following a recommendation from the Audit & Risk Committee, Council appointed Galpins Accounts, Auditors and Business Consultants for a five-year period at the June 2025 meeting of Council which commenced following the finalisation of the 2024/25 Balance Date Audit.

Community Land

Council purchased and disposed of no properties in 2025/26.

A full review of Council's Community Land Management Plans is currently underway that will focus on all parcels, their use and their current management plans and any possible changes required.

National Competition Policy

Council did not conduct any category one or two "Significant Business Activities" or submit any "In House Tenders" for Council activities during the 2025/26 year.

The Port Lincoln Airport is operated by Council and is the only significant business activity of Council.

To maintain competitive neutrality Council utilise cost reflective pricing in its airport operations. Cost reflective pricing is a calculation of the cost of providing the service, taking account of the following to arrive at a price which is competitively neutral:

- The actual costs of providing the good or service on a full-cost basis
- The cost advantages of local government ownership (e.g. non-payment of taxes, lower cost of finance);
- The cost disadvantages of local government ownership (e.g. increased accountability and administration, higher award rates or costs associated with enterprise agreements); and
- Return on investment and dividend payments to local government owners.

Council received no competitive neutrality complaints during the year and Council Policies include the Council Contracts Tendering and Purchasing Policy which includes competitive tendering.

Competitive Procurement

We ensure our services are delivered cost effectively through competitive tendering processes for the purchase of goods and services in accordance with Council's Procurement Policy. During the 2025/26 financial year, Council called for 7 tenders via the SA Tender Portal.

Freedom Of Information

The Freedom of Information Act 1991 provides legislation and guidelines for access and provision of information to the public. If Council refuses access to a document a certificate must be issued stating the reason for the document being treated as a restricted document.

Most information and files held by the Lower Eyre Council are available for public viewing. There are some exceptions such as personal and personnel records and matters which are subject to litigation, however, information is generally readily available for viewing at no charge or at a minimal reproduction charge.

Most information is readily available without recourse to the Freedom of Information Act and members of the public are invited to discuss access to Council documents not available for inspection, free of charge or for purchase with the Chief Executive Officer.

All requests under Section 13 of the Freedom of Information Act 1991 for access to documents should be accompanied by the relevant application fee and directed in writing to:-

Freedom of Information Officer
Lower Eyre Council
PO Box 41
Cummins SA, 5631

Additional search fees may apply to requests where substantial staff time is involved to access the requested documentation. Search fees associated with the lodgement of Freedom of Information requests are determined under the Freedom of Information Regulations and prescribed updates occur annually.

Requests Received Under The Freedom Of Information Act 1991

One (1) Freedom of Information request was received in the 12 months to 30 June 2025.

Request By Public For Amendments To Council Records

The Chief Executive Officer will consider requests for amendment of Council records concerning personal affairs of a member of the public. In such instances applications are required to be addressed to:-

Chief Executive Officer
Lower Eyre Council
PO Box 41
Cummins SA, 5631

Nil (0) requests for amendments to Council Records were received in the 12 months to 30 June 2026.

Local Nuisance & Litter Control Act 2016

Council is required to include details of the performance of its legislated functions under the Local Nuisance and Litter Control Act within the Annual report. Below is a summary of Council activities in this area for 2025/26.

- 11 x Illegal dumping investigations
- 6 x Noise investigations
- 3 x Odour investigations
- 2 x Unsightly premises investigations
- 0 x Chemical storage and spillage investigations
- 0 x Asbestos related matters investigations
- 0 x Encroachment investigations
- 1 x Smoke nuisance investigations
- 2 x abatement notices
- 23 x expiations
- 5 x Applications to the courts



Request For Services & Improvements

Section 270 of The LG Act states that Council must develop and maintain policies, practices and procedures for dealing with any reasonable request for services or improvements to services and also in relation to any complaints regarding the actions of employees or contractors of Council.

Internal Review Of Council Decisions

Council received no requests for internal review of a Council decision in the 2025/26 year.



Cummins Farmland

Confidentiality Provisions

Council and Council committee meetings are open to the public and attendance is encouraged with the public only excluded from the meeting where Council (or the Council committee) believes it is necessary in the broader community interest to exclude the public from the discussion (and, if necessary, the decision) of a particular matter.

The public will only be excluded when considered proper and necessary i.e. the need for confidentiality outweighs the principle of open decision-making. Council has adopted a Code of Practice for public access to Council meetings which is available on Council's website.

Twelve (12) Council meetings held during 2025/26 involved a portion of the meeting where the public were excluded.

Twenty-three (23) items of business were considered in confidence during this financial year and the decision to keep those minutes confidential must be reviewed at least annually.

COUNCIL MEETING DATE	SUBJECT / ITEM OF BUSINESS	ACTION / EXCLUSION (SECTIONS OF ACT)
16/07/2025	Cummins Residential land development	90(3)(b)(d)
16/07/2025	Update – Port Lincoln Airport Management Authority Establishment	90(3)(b)
16/07/2025	Cummins ALA Licence Agreement	90(3)(b)
20/08/2025	Port Lincoln Airside Demand Analysis Findings	90(3)(j)
17/9/2025	Legal Matter	90(3)(h)
15/10/2025	Chief Executive Officer – Annual Review	90(3)(a)
19/11/2025	Port Lincoln Airport Security Cost methodology	90(3)(b)
19/11/2025	Appointment of Port Lincoln Airport Management Authority Board members and meeting schedule **Not held in confidence – resolution was included in the ordinary minutes upon adoption*	90(3)(b)
19/11/2025	REX Airlines creditor update and new Commonwealth Government support program for regional airports	90(3)(b)
19/11/2025	Disposal of unmade road reserve	90(3)(b)
19/11/2025	Plant procurement – Four wheel drive backhoe loader **Not held in confidence – resolution was included in the ordinary minutes upon adoption*	90(3)(k)
10/12/2025	Australia Day Award nominations **Not held in confidence – resolution was included in the ordinary minutes upon adoption*	90(3)(o)
10/12/2025	Cummins Residential land development- Acquisition of additional land for stormwater management	90(3)(b)
21/01/2026	Coffin Bay Caravan Park	90(3)(b)
18/02/2026	Grader tender RT 2026/08	90(3)(k)
18/02/2026	Disposal of unmade road reserve	90(3)(b)
18/03/2026	Proposal – Cummins Caravan Park	90(3)(b)
15/04/2026	Port Lincoln Airport Management Authority – Second Quarter report	90(3)(b)(d)

COUNCIL MEETING DATE	SUBJECT / ITEM OF BUSINESS	ACTION / EXCLUSION (SECTIONS OF ACT)
20/05/2026	Emerald Isle Development - 932/D415/23	90(3)(d)
20/05/2026	Port Lincoln Airport fees and charges and conditions of use terms	90(3)(b)
09/06/2026	Appointment of Chief Executive Officer	90(3)(d)
17/06/2026	Debt write off – Regional Express	90(3)(d)

Matters considered in confidence in respect to S90 (2) & (3) (a-o) of the Act included:

LG ACT	DESCRIPTION	2025/26
90 (3)(a)	Information relating to the personal affairs of a person	1
90 (3)(b)	Information that could confer a commercial advantage or prejudice the commercial position of the Council;	12
90 (3)(d)	Commercial information of a confidential nature which could prejudice the commercial position of the person who supplied the information or confer a commercial advantage on a third party	8
90 (3)(h)	Legal advice	1
90 (3)(j)	Information that would divulge information provided by or to a Minister of the Crown, another public authority	1
90 (3)(k)	Information relating to tenders for the supply of goods, the provision of services or the carrying out of works	1

Twenty (20) of the twenty-three (23) items considered in confidence during the 2025/26 financial year remain confidential as at 30 June 2026.

Three (3) confidentiality orders that were in place prior to 30 June 2025, expired, ceased to apply or were revoked during the financial year as outlined below:

CONFIDENTIALITY ORDERS EXPIRED / CEASED TO APPLY OR REVOKED DURING 2025/26		
Council meeting date	Subject / Item of Business	Action / Exclusion (Sections of Act)
13/11/2024	Short term lease extension on Jetties	90(3)(b)
11/12/2024	Truck 44 RFQ2025/07	90(3)(k)
15/01/2025	Cummins land	90(3)(d)

Seventy-Two (72) confidentiality orders remain in operation at the end of the financial year in total.

Annual Business Plan

Report card against 2025/26 planned projects:

AREA	PROJECT	STATUS	COMMENT
Port Lincoln Airport	Review Airport Governance and Management strategy.	Complete	Complete, Board and CEO established.
	Development Sealed Runway	Complete	Completed
Township Development	Coffin Bay Swimming enclosure investigations	In Progress	Was completed, and community engagement undertaken. Further studies requested by Council and provided for within 2026/27 budget.
	Cummins, Residential Allotments	In Progress	Project commenced.
	Coffin Bay Foreshore Revitalisation Project	In Progress	Tenders were released, commencement set for July 2026
	Bruce terrace, Cummins – Widening and curbing	Deferred	No contractor or staff resources available for this project, was deferred to 2027/28 financial year in Long-term Financial Plan.
	Reserve Upgrades and Improvements, North Shields	In Progress	BBQ and Shelter replacements completed, playground ordered and due to be installed in 2026/27 financial year.
Rubble Roads	Re-sheeting	In Progress	In line with budget adoption
	Replacement unsealed road stormwater pipes	In Progress	Undertaken concurrently with resheeting projects when in area & with target budget funding
Road Sealing	Capital Reseals	Complete	
	Flinders Highway Bridge Replacement	In Progress	Expected completion by End of July 2026.
	Boundary Road Survey and Design	Complete	Tender Scope and Pricing Schedule have been developed. CoPL advised no funding for undertaking the work so construction pending funding.
	Ford Avenue, Broccabruna Drive & Farm Beach Survey & Design	In Progress	
	Bratten Way Rehabilitation – Stage 6 & 7	Complete	
Stormwater	Coffin Bay, Stormwater Management Plan	In Progress	Draft Stormwater Management Plan being prepared by Consultant.
	Coffin Bay Stormwater Management Plan – Civil Works	Deferred	Awaiting outcome of final Stormwater Management Plan
	Giles Road, Coffin Bay – Stormwater Repairs	Deferred	No contractor or staffing resources available. Deferred and included in 2026/27 budget.

AREA	PROJECT	STATUS	COMMENT
Foreshore Protection	Tulka & Farm Beach Emergency Management Plans	Complete	Adopted at the July 2025 Council meeting.
Community Development	Creating Connections program	Ongoing	Program recommenced in partnership with the Cummins Community Library.
	Community Grants Program	Complete	
Cemeteries	Poonindie Cemetery Project	In progress	Stage 1 of works completed, sourcing funding for stage 2.
Public Conveniences	Soakage System Replacement, Dutton Bay	Deferred	No contractor or staff resources available for this project, was deferred to 2026/27 budget.
Jetties	Replace piles as per identified in inspection report	Deferred	Pylons for replacement identified at North Shields and Louth Bay. Project delayed due to difficulties in sourcing pylons, and the availability of contractor to undertake the works.
Effluent Construction	Cummins – Pump Upgrades and mobile pump purchases	In Progress	Proposed completion at the end of 2026 calendar year.
	Tulka –smart communications system, easement finalisation and risk and OTR plans	In Progress	Proposed completion at the end of 2026 calendar year.
	North Shields – Pump Station Refurbishment	In Progress	Proposed completion at the end of 2026 calendar year.
Halls	Cummins Hall, Repairs to facade	Not commenced	No urgent works identified.
	Cummins Hall, Septic Tank Replacement and Toilet Refurbishment	In Progress	Septic tank replaced with toilet refurbishment deferred and included in 2026/27 budget.
Walking Trails	Investigator Walking Trail Realignment	Complete	

Strategic Plan

The Strategic Plan is the overarching Strategic Document for a Council and sets the vision and direction for the term of the Council.

STRATEGIC DIRECTION 1 – BUILD ON THE STRENGTHS OF OUR COMMUNITIES	
STRATEGIES	**ACTIONS UNDERTAKEN**
Priority Action 1.1 – Increase the Council's role as a community resource for public information and data about the Council area.	a) Economic Profile of Lower Eyre Council developed and available on Council website. b) Codes of practice and meeting procedures reviewed to ensure transparency and community access are provided, enabling timely access to information. c) Emergency management (recovery) processes reviewed to support the community in times of need.
Priority Action 1.2 – Effectively respond to changing circumstances, design and implement a fit for purpose community wellbeing monitoring program.	a) Scheduled for 2026/27
Priority action 1.3 – To further build engagement with our communities, develop and implement revised Community Engagement and Communication arrangements	a) Scheduled for 2026/27
Priority action 1.4 – Identify opportunities to further build community leadership skills	a) Grant funding offered to support community projects b) New grant created to support the upskilling of community leaders

STRATEGIC DIRECTION 2 – ADDRESS OUR BUILT AND SOCIAL INFRASTRUCTURE CHALLENGES	
STRATEGIES	**ACTIONS UNDERTAKEN**
Priority action 2.1 – Develop and implement a Council Advocacy Plan to ensure a structured approach to advocating for assistance or actions by other levels of government.	a) Not commenced. Advocacy occurring on individual projects, however a combined advocacy plan has not been created.
Priority action 2.2 – Monitor available data and advocate for improved access to health care and social assistance within the Council area.	a) Scheduled for 2026/27
Priority Action 2.3 – Provide, maintain and plan for quality assets and infrastructure.	a) Review undertaken of Council's long term financial plan b) Completed annual formed & surfaced road resheeting program c) Completed annual sealed road resealing program d) Commenced reseal of Port Lincoln Airport airside pavement reseals
Priority Action 2.4 – Advocate for a more sustainable approach to freight transport, which may include a return to rail transport, additional investment in government roads, and increased funding for Council roads impacted by freight movements.	a) Advocated for improvement to the freight network, awaiting DIT response / release of the findings.
Priority action 2.5 – Proactively seek solutions to digital infrastructure gaps	a) Advocated for improvements to NBN fixed wireless internet services with NBN Co.

STRATEGIC DIRECTION 3 – ACTIVATE OPPORTUNITIES FOR ECONOMIC GROWTH	
STRATEGIES	**ACTIONS UNDERTAKEN**
Priority Action 3.1 – Develop and implement an economic development plan (Lower Eyre Economic Growth Plan) specific to Lower Eyre that outlines the economic growth opportunities and actions required to realise them and Council's roles in achieving the opportunities.	a) Drafted an Economic Growth Strategy for Lower Eyre based on Community Strategic Plan direction. 3 stage process; economic profile, stakeholder / industry engagement and final strategy development. 6 key focus areas identified, and action plan being developed for delivery. Adopted by Council 15/7/25 and activities in progress to implement.
Priority Action 3.2 – Develop and implement a Strategic Management Plan for Port Lincoln Airport.	a) Port Lincoln Airport Management Authority (PLAMA) formally established 3/7/25. Operating under transitional provision as per charter. During same period, provided Airport management oversight including leading the Ops team in day-to-day operations and provide guidance on issues arising. Maximised advertising revenue from billboards and terminal activation space with 100% occupancy into 2025-26.
Priority Action 3.3 – Progress investigation of the Coffin Bay Business Precinct Regeneration project	a) Finalised a grant application and submitted in the Regional Precincts & Partnership Program for the Coffin Bay Business Precinct Regeneration Initiative, seeking to secure funding to investigate, plan and design a third of the actions identified in the 2021 Coffin Bay Master Plan. Unfortunately the application was not successful.
Priority Action 3.4 – Activate the Cummins land residential development in line with the Cummins masterplan and monitor and consider other Council land holdings for re-lease and development.	a) Developed business case for Cummins Residential Land Development, secured $779K State Govt funding towards enabling infrastructure costs in exchange for 5 allotments and commenced construction. b) Community land management plans have commenced review to assess other land holdings under councils care and control.

STRATEGIC DIRECTION 4 – IMPLEMENT TOWNSHIP AND LOCATION IMPROVEMENTS	
STRATEGIES	**ACTIONS UNDERTAKEN**
Priority Action 4.1 – Regularly review and report on the ongoing implementation of the township Master Plans.	a) Relevant actions of Coffin Bay Master Plan and Cummins Township Masterplan have been included as priority actions in the Lower Eyre Economic Growth Plan. 8 of 24 Actions in the Coffin Bay Master Plan are part of the Coffin Bay Business Precinct Regeneration Project, however council have recently been advised the Federal Government grant funding application (rPPP) was unsuccessful.
Priority action 4.2 – Work with the communities of Boston/Tiatukia to identify, document, and address their priorities in infrastructure and services.	Scheduled for 2026/27
Priority action 4.3 – Develop, adopt and implement a formal process of engaging with communities of the smaller locations in the Council area to identify issues for them, ways in which the Council can assist, and areas for improvement in service provision.	Scheduled for 2026/27

STRATEGIC DIRECTION 5: ALIGN OUR ORGANISATIONAL PLANNING AND OPERATIONS WITH OUR STRATEGIC DIRECTIONS	
STRATEGIES	**ACTIONS UNDERTAKEN**
Priority action 5.1 – Develop a review schedule of the service standards for Council assets, services, customer service (and other Council activities). Include within the Annual report, performance against the service standards for the information of Council and the community.	a) Customer Service Charter reviewed and updated, with the next review scheduled. b) Reviewed and updated supporting customer service procedures to clarify responsibilities and support more consistent service. c) Strengthened service request processes, with clearer guidance on how requests are classified and managed, when they should be closed, and how ongoing or scheduled work should be recorded. d) Undertook regular monitoring and follow-up of overdue service requests, with escalation where required to support timely review and closure. e) Continued service request file audits to identify inconsistencies and inform further improvements.
Priority action 5.2 – Develop and implement an organisational Sustainability Plan to give direction to decision making, project planning, and day to day operations.	a) Plan developed and due to be adopted by Council in July 2026
Priority action 5.3 – Develop and implement an internal accountability model to support Departments to align performance to the strategic plan and effectively manage the functions they are responsible for.	a) Performance standards reviewed and communicated with staff to align with the Staff Values. b) Project management software implemented to more readily track progress and monitor outcomes.
Priority action 5.4 – Develop and implement revised arrangements for achieving greater visibility in relation to the Council's activities as part of an enhanced customer experience program.	a) Introduced an internal communication process for current and upcoming projects, consultations and other matters likely to generate community enquiries, so CX and other staff have the information they need to respond to the community. b) Continued to strengthen the first point of contact approach, with a focus on resolving enquiries where possible and reducing unnecessary referrals. c) Added a 'Community in Focus' section to the 2026/27 Annual Business Plan to provide greater visibility of community priorities, feedback and how Council is responding. d) Made improvements to the Council website to make information easier for the community to find. e) Provided updates to the community on the progress of significant projects. f) Continued to review and update departmental website pages and online forms to help ensure the community has access to current and accurate information. g) Converted a number of existing website forms, including permit applications, to an online format to make them easier for the community to complete and submit.
Priority action 5.5 – Implement revised reporting arrangements to Council and the community in relation to the status of programs, projects and council resolutions to achieve greater visibility in relation to the Council's activities.	a) Continued to develop Council's central project register. b) Used Council's central project register to provide clearer organisation-wide view of current projects and their status, supporting ongoing project monitoring and reporting. c) Provided fortnightly updates to residents and interested parties on the progress of the Cummins Residential Land Development. d) Included a 'Projects in Focus' section in the 2026/27 Annual Business Plan, giving the community clearer information on significant projects, planned works and project budgets.

Coffin Bay Master Plan Actions

ACTION	AREA	ACTION	PRIORITY	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
1.1	Permanent Residents – Plan for up to 800 permanent residents to be accommodated over the next 10 years.	Monitor population growth once 2021 Census figures are released. Monitor dwelling approvals and take up of available land. Consider annual survey (via rates notice) to improve DCLEP database for permanent residents. Assess potential merit and timing of a Code Amendment over portion of the Deferred Urban Zone.	Short term / ongoing	Council	New dwelling approvals being monitored. 33 new dwellings approved since adoption of Plan.
1.2	Tourism Population – Plan for up to 3200 tourist population over the next 10 years	Identify possible metrics measure actual population during peak season and monitor.	Short term / ongoing	Council	Not commenced
1.3	Total Population – Plan for up to 4000 (peak population) over the next 10 years.	Identify metrics to measure actual population during peak season and monitor. Monitor dwelling approvals and take up of available land. Assess potential merit and timing of Code Amendment over portion of the Deferred Urban Zone.	Short term / ongoing	Council	Not commenced
1.4	Foreshore Access	Refine locational details to optimise foreshore access. Engage with DEW. Engage Landscape Consultants to prepare designs for each node. Consider further engagement with community once detailed designs are prepared.	Short term / ongoing	Council	Not commenced
1.5	Oyster walk loop	Further document the proposed extension of the Oyster Walk trail along Jubilee Drive and the Esplanade to Long Beach, including signage and provision of designated paths. Prepare budget and an implementation plan. Initial engagement with Crown/DEW to garner support for concept and to prepare an implementation plan. Identify potential sources of grant funding.	Short term / ongoing	Council	Not commenced: Part of planned Foreshore Revitalisation Project (Stage 2 Jubilee Dr and update / renew signage)
1.6	Yacht club jetty	Establishment of new recreational amenity in the foreshore area is supported. DCLEP to respond to proposals by the Yacht Club as presented.	Short term / ongoing	Council	Complete

ACTION	AREA	ACTION	PRIORITY	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
1.7	Retirement style housing	Potentially review the concept plan over Section 669. Seek expressions of interest from potential developers, if required. Investigate the need for a Code Amendment to support smaller allotment housing.	Short term / ongoing	Council	EOI to market was enacted and indicated no private sector interest (likely not viable). Held as not priority project with foreshore improvements and swimming enclosure
2.1 + 2.2	Managing & Monitoring the Natural Environment and Promotion & Protection	Ensure all actions and decisions respond to the District Council of Lower Eyre Peninsula's Goal 4 of 'Preservation of Our Natural Environment', including Objective 1 & 2, Measures of Success and the actions associated with the strategies for each objective. Support the Flinders University studies related to the marine and coastal environment.	Short term / ongoing	Council	To be considered / referenced within Economic Growth Plan
2.3	Long Beach vehicle closure	Undertake all necessary actions and notifications, pursuant to the Local Government Act. Design and install signage and/or barriers to restrict vehicle access to a portion of Long Beach between the northern and southern car parks.	Short term / ongoing	Council / Crown	In progress - DCSC
3.2	Boat ramp	Prepare management plan of the boat ramp and car park area for peak tourism times, including potential charges. Consider community and stakeholder engagement in respect to any specific changes. Monitor demands and consider potential long term need for expansion to the south	Short term / ongoing	Council	rPPP application was unsuccessful, project on hold pending suitable grant sourcing
3.3	Standard of roads	Plan for and budget for routine and ongoing maintenance and upgrades of Council maintained roads. Engage with DIT in respect to improvements to The Esplanade (State Maintained Road).	Short term / ongoing	Council	Routes between Boat Ramp to Industrial Area / Freight leaving town - part of rPPP application - pending

ACTION	AREA	ACTION	PRIORITY	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
3.4	Management of infrastructure	Provide for routine and ongoing review of infrastructure capacity based on projected growth and plan for augmentation as required. Ensure any Code Amendment process considers infrastructure implications with any necessary infrastructure agreements established.	Short term / ongoing	Council	rPPP application was unsuccessful, project on hold pending suitable grant sourcing
4.4	Commercial growth	Undertake initiatives referred to in Point 4.7.	Short term / ongoing	Council	rPPP application was unsuccessful, project on hold pending suitable grant sourcing
4.5	Varied tourist accommodation	Assess potential merit and timing of Code Amendment over the southern portion of the Deferred Urban Zone.	Short term / ongoing	Council	Not commenced
1.5	Swimming area	Undertake further analysis of the most suitable location of the swimming area, within the vicinity of the town centre. Further engage and consult with stakeholders and the community. Prepare business case. Identify potential sources of grant funding. Coordinate design and implementation.	Medium	Council	In progress - DC
1.7	Oyster walk extension	Further document the proposed expansion of the Oyster Walk trail from Paradise Court along Kellidie Conservation Park to the Oyster Town, the lookout via Giles Road, the northern boundary of the Golf Course and along the northern boundary of the Coffin Bay National Park through to Long Beach Road. Prepare business case, budget and an implementation plan. Identify potential sources of grant funding. Document the trail location, signage requirements, suitable surface treatments and landscaping requirements. Explore shared use walk and cycle path, including suitability for disabled access	Medium	Council / Crown	Not commenced / due

ACTION	AREA	ACTION	PRIORITY	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
3.1	Defined car parking along the Esplanade	Engage with DIT to discuss vision and to determined level of support for the project. Prepare business case and concept design for the establishment of formalized car parking. Establish budget and implementation plan. Undertake review of regulated parking controls for buses, caravans and boats.	Medium	Council / DIT	Elements undertaken as part of CB Foreshore revitalisation project
4.1	Industrial expansion	Initiate a Code Amendment to re-zone the central portion of the Deferred Urban land to an alternate zone suitable for accommodating employment use. Ensure interface and buffer to existing and potential future residential areas are considered. Engage with relevant landowners and consider potential financial contribution.	Medium	Council	Not commenced / due
4.3	Recreation and Community Based experience and integrated Information outlet	Prepare business case for the establishment of a recreation and community based experience. Engage with relevant stakeholders including Crown and the Caravan Park. Prepare implementation plan. Prepare business case for the establishment of an information outlet. Once business case is endorsed, prepare an implementation plan.	Medium	Council	Not commenced / due
4.7	Town Centre reinforcement	Engage with DIT to discuss project vision and identify level of support. Prepare business case and project brief to upgrade the public realm (streetscape) between the two designated centres including landscaping and parking treatments which reinforces this location as the Town Centre. The project needs to be integrated with Point 3.1 (defined car parking).	Medium	Council	Not commenced / due
1.1	Residential expansion	Initiate a Code Amendment to re-zone a portion of the Deferred Urban land suitable for residential development. Consider financial contribution from relevant landowners	Long term	Council	Not commenced / due

ACTION	AREA	ACTION	PRIORITY	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
1.11	Stan Morgan Reserve	Engage with stakeholders to identify community needs at the time. Prepare concept design. Prepare budget and an implementation plan. Seek grant funding.	Long term	Council	Not commenced / due
4.1	Nature based tourism	Initiate a Code Amendment to re-zone a portion of the Deferred Urban land suitable for nature-based tourism. Consider financial contribution from relevant landowners.	Long term	Council	Not commenced / due
4.8	Cultural education hub	Initiate a Code Amendment to re-zone the southern portion of the Deferred Urban land suitable for a Cultural Education Hub. Consider financial contribution from relevant landowners.	Long term	Council	Not commenced / due

Cummins Township Master Plan Actions

ACTION	ACTION DESCRIPTION	PRIORITY	BUDGET	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
OPEN SPACE					
OS.1	Investigate the removal of the community land classification over the undeveloped reserve land located at Laube and Dodd Street, considered excess to open space need and explore alternate uses that could include residential development.	High	Low	Council	In progress
OS.2	Prioritise the footpath connections between usable open space reserves as part of the Cummins footpath program to ensure equitable delivery of open space.	Medium	Low	Council	Not commenced, due 2026/27
OS.3	Prepare a reserve hierarchy plan for Cummins, to plan for future new active and passive recreation asset or existing asset renewal and the associated maintenance program and operating budgets.	Low	Low	Council	Not commenced, lower priority
OS.4	Investigate opportunities for alternate uses for 7 Hall Street (vacant land at the head of the junction of Hall Street and Slaters Court), considerate of the stormwater infrastructure on the site.	Medium	Low	Council	Included within scoping planned for Cummins Bruce Terrace plan, budgeted 2026/27
OS.5	Instigate an accelerated program of street tree planting, vegetated pedestrian links and increased tree canopy.	Low	Medium	Council	Will be considered in the streetscape design process alongside RTI.1, RTI.8 and RTI.9. RTI.9
HOUSING					
H1	Investigate the removal of the community land classification over the undeveloped reserve land located at 7 Hall (vacant land at the head of the junction of Hall Street and Slaters Court), Laube and Dodd Street, considered excess to open space need and explore alternate uses that could include residential development to deliver short term housing opportunities to meet identified current demand. Residential development could include smaller housing options and seasonal worker accommodation as well as traditional land division.	High	Low	Council	In progress
H2	Use the content set out within the Cummins Township Master Plan, to prepare a Local Affordable Housing Plan (LAHP) to demonstrate strategic alignment and improve the collaboration with State government agencies and likelihood of attracting policy support and funding initiatives.	High	Low	Council	Not factored into East Terrace Development due to feasibility.

ACTION	ACTION DESCRIPTION	PRIORITY	BUDGET	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
H3	Provide a feasibility and risk analysis of the Cummins East Residential Project as a basis upon which Council can determine whether to develop the land, seek grant funding and / or dispose of the land, including undertaking a review to determine the viability of a revised concept with a smaller first stage which avoids major up-front headworks costs.	High	Low	Council	In progress
H4	Investigate the viability of expanding the independent living options at Cummins Homes or elsewhere on the Cummins East Residential Project site to deliver a 2–3-bedroom housing product for the expanding aging population of Cummins.	High	Low	Council	Not considered within first two stages of the East Terrace development. Cummins Homes committee have sourced costings and drawings for potential expansion in future - contingent upon souring 75% of the costs from external grant funding and scheduled for 2031.
CUMMINS INSTITUTE, COMMUNITY & TOURISM INFRASTRUCTURE					
CCT.1	Prepare costings for structural repairs to the Cummins Institute Building, together with costs and income projections for a range of construction and demolition options.	High	Low	Council	Not commenced.
CCT.2	Investigate the opportunity for commercial utilisation of floorspace within the Institute, including consideration of Council occupation, tourist facility, health services and offices.	Medium	Low	Council	Not commenced.
CCT.3	Council to resolve a position on restoration, extension or demolition of the Institute Building based upon the findings of CTT.1 and CTT.2 above.	Medium	High	Council	Not commenced.
CCT.4	Council to review the management structure only when a decision about the long-term future of the Institute has been made.	Medium	Low	Council	Awaiting decision from CCT.3
CCT.5	Investigate the opportunity and advocate for provision of childcare facilities.	High	Low	Childcare Working Group / State	Council a participant in the Cummins Childcare working group and a member of the Regional Childcare Desert Advocacy Project of Councils within the Grey electorate.

ACTION	ACTION DESCRIPTION	PRIORITY	BUDGET	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
CCT.6	Prepare a comprehensive proposal to the Department for Education Rural Care office outlining the need for expanded placements at the existing childcare facility, highlighting the Council and community contributions available to support such an expansion and the benefits derived from such an investment in the Township's future.	High	Low	Childcare Working Group / State	Council a participant only in the Cummins Childcare working group, support provided through participation and advocacy.
				Childcare Working Group / State	Council a participant only in the Cummins Childcare working group, support provided through participation and advocacy.
CCT.7	Prepare a brief seeking private sector expressions of interest in the operation of a childcare centre.	Medium	Low	Council	Council a participant only in the Cummins Childcare working group, support provided through participation and advocacy.
CCT.8	Approach the private landowners regarding their interest in the development of a caravan park, seasonal worker accommodation, a truck stop and a RV dump site, either as a private development, in partnership with Council / CDEC or as a Council / CDEC project.	Medium	Low	Council / Private	Not commenced, not high priority.
CCT.9	Subject to interest shown by existing landowners (CCT.8), prepare a feasibility study to determine the viability of developing a caravan park, seasonal worker accommodation, a truck stop and an RV dump site over the identified sites, together with investigation of land development for housing on surplus or redundant land.	Medium	Low	Council / Private	To be referenced / considered within Economic growth plan
CCT.10	Consider locational options for a tourist information service as part of the development investigations for the Cummins Institute, the Rail Corridor, and the Caravan Park expansion.	Medium	Low	Council	Information board installed by CDEC, action completed for tourist information. Other items remain contingent upon State and third party decisions on lease of railway corridor. Caravan park not feasible for expansion.

ACTION	ACTION DESCRIPTION	PRIORITY	BUDGET	RESPONSIBILITY	ACTIONS UNDERTAKEN / PLANNED
MAIN STREET AND RAIL CORRIDOR IMPROVEMENTS					
MS.1	Approach One Rail and the State Government regarding the long-term future of the rail corridor and seek agreement to occupy a section of the rail corridor as an interim arrangement.	High	Low	Council / State / Private	Remains contingent upon State and third party decisions on lease of railway corridor.
MS.2	Subject to One Rail's position, prepare detailed designs to deliver a public park and associated facilities on the selected area of the rail corridor. Coordinate designs with the Bruce Terrace upgrade.	Medium	High	Council	Remains contingent upon State and third party decisions on lease of railway corridor.
MS.3	Pilot a shopfront improvement program in conjunction with businesses.	Low	Low	Council	Referenced in Ec Growth Plan
ROAD, TRAFFIC & INFRASTRUCTURE UPGRADES					
RTI.1	Prepare detailed designs for the streetscape upgrade and reduced speed environment for Bruce Terrace, from McFarlane Street to Tumby Bay Road.	High	Low	Council	Funding provided in 2026/27 to engage consultant for review.
RTI.2	Undertake required consultation in support of a speed reduction for part of Bruce Terrace, together with proposed streetscape works.	Medium	Low	Council / State	Completed - DIT refused lowered speed limit on multiple occasions.
RTI.3	Determine funding and staging requirements for Bruce Terrace upgrade.	Medium	Low	Council / State	Planned for 2026/27 FY
RTI.4	Undertake construction works for the Bruce Terrace upgrade.	Medium	High	Council	Planned for 2026/27 FY
RTI.5	Approach Viterra regarding upgrading of access to the Viterra grain transfer site including the potential development of Tumby Bay Road access (by-pass), identifying the requirement to upgrade access to the site for A-Triple vehicles and a preference for improvements to the Bruce Terrace / Railway Terrace intersection and the east-west leg of Railway.	Medium	Low	Council / State /	Remains contingent upon State and third party decisions on lease of railway corridor.
RTI.6	Investigate the widening of the Bruce Terrace / Railway Terrace intersection with State Government and Viterra.	Medium	Low	Council / State /	Not yet commenced.
RTI.7	Further investigate the development process and implications of a roundabout at the corner of Bruce Highway and Tumby Bay Road as identified in WGA's Cummins Township Traffic Impact Study.	Low	Low	Council / State	Not yet commenced.
RTI.8	Incorporate heavy vehicle parking opportunities into the streetscape improvement of the northern end of Bruce Terrace.	Medium	Medium	Council	Will be considered as part of Bruce Terrace upgrade project.
RTI.9	Prepare detailed designs for streetscape upgrades.	Medium	Medium	Council	Not yet commenced.

Subsidiaries

Eyre Peninsula Local Government Association

Council also continues to participate in the Eyre Peninsula Local Government Association in conjunction with other Eyre Peninsula Councils. This Association is constituted as a Regional Subsidiary pursuant to Section 43 of the Local Government Act.

A copy of the Eyre Peninsula Local Government Association Annual Report is available here, and the audited financial statements for 2025/26 have been included in this report as **Appendix "B"**.

Port Lincoln Airport Management Authority

In 2025/26, the Lower Eyre Council resolved to establish a subsidiary pursuant to Section 42 of the Local Government Act 1999 to undertake the management of the Port Lincoln Airport.

Pursuant to Clause 1 of Part 1 of Schedule 2 to the Local Government Act 1999, the Minister for Local Government approved the establishment of the Port Lincoln Airport Management Authority on 17 June 2025, with the Charter gazetted on 3 July 2025.

While Council approved the subsidiary in the 2025/26 financial year, as it was not established until 2026/27, no activities occurred under the subsidiary in this financial year that require inclusion in the annual report (Airport activities remain an inclusion within Council's audited financial statements).

Appendix A - Policy Documents

POLICY NUMBER	TITLE	LAST REVIEW	NEXT REVIEW
1 - ANIMAL MANAGEMENT			
ANI-POL-01	Keeping of Animals	Jan-23	Jan-27
2 - COMMUNITY RELATIONS			
CR-POL-01	Media	Jun-25	Jun-27
CR-POL-02	Public Consultation	Jan-24	Under review
CR-POL-03	Community Engagement Strategy	Jan-24	Under review
CR-POL-04	Requests for Services	Mar-23	Nov-26
CR-POL-05	Compliments and Complaints	Mar-23	Nov-26
CR-POL-06	Australia Day Awards	Sep-25	Aug-26
CR-POL-07	Mobile Food Vendor Locations	Jun-25	Jun-28
CR-POL-08	Food Safety Inspection & Fees	Mar-23	Nov-26
3 - DEVELOPMENT CONTROL			
DEV-POL-01	Height of Fences	Jul-23	Nov-26
DEV-POL-02	Land Division Applications	Oct-23	Nov-26
DEV-POL-04	Habitation of sheds, garages & other outbuildings	Sep-23	Nov-26
DEV-POL-05	Moveable Signs	Jul-23	Nov-26
DEV-POL-06	Trade Waste	Jul-23	Nov-26
4 - EQUIPMENT PLANT, FLEET AND STORES			
EPS-POL-01	Private Works Hire	Jul-23	Nov-26
5 - FINANCIAL MANAGEMENT			
FIN-SCH-01	Schedule of Fees and Charges	Jul-25	Jun-26
FIN-POL-01	Prudential Management	Jun-23	Nov-26
FIN-POL-02	Loans to Community Organisations & Clubs	May-23	Nov-26
FIN-POL-03	Treasury Management	May-23	Nov-26
FIN-POL-04	CWMS Hardship	Sep-23	Nov-26
FIN-POL-05	Refund of Dog Registration	May-23	Nov-26
FIN-POL-07	Disposal of Land & Assets	May-23	Nov-26
FIN-POL-08	Internal Controls	Jun-25	Jun-27
FIN-POL-09	Procurement	Sep-23	Nov-26
FIN-POL-11	Financial Hardship	Jun-23	Nov-26
FIN-POL-12	Rating Policy	Jul-25	Jun-26
FIN-POL-13	Asset Accounting	Jun-23	Nov-26
FIN-POL-14	Budget Framework	Jun-23	Nov-26
6 – GOVERNANCE			
GOV-POL-01	Gifts, Benefits & Hospitality	May-23	Nov-26
GOV-POL-02	Council Meeting Agenda	Nov-22	Nov-26
GOV-POL-03	Supplementary Elections	Nov-22	Nov-26
GOV-POL-04	Council Members Allowances & Benefits	Nov-22	Nov-25
GOV-POL-05	Council Induction	Nov-23	Nov-26
GOV-POL-06	Council Member Access to Information	Oct-23	Oct-25
GOV-POL-07	Order Making	Nov-23	Nov-26
GOV-POL-08	Public Interest Disclosure	Nov-23	Nov-26
GOV-POL-09	Fraud & Corruption Prevention	Nov-23	Jul-26
GOV-POL-10	Caretaker Period	Jun-22	Nov-26
GOV-POL-11	Internal Review of Council Decisions	Nov-23	Nov-26
GOV-POL-12	Training –Elected Members	Oct-23	Nov-26
GOV-POL-14	Petitions	Jun-23	Nov-26

POLICY NUMBER	TITLE	LAST REVIEW	NEXT REVIEW
GOV-POL-16	Child Safe Environment Policy	Feb-24	Nov-26
GOV-POL-17	Privacy Policy	Feb-24	Nov-26
GOV-POL-18	Reward and Recognition Policy	Jun-25	Jun-27
GOV-POL-19	Risk Management Policy	Aug-26	Aug-27
7 - HUMAN RESOURCES			
HR-POL-01	Volunteer Policy	Dec-24	Dec-27
HR-POL-02	Equal Opportunity	Aug-23	Aug-26
HR-POL-03	Smoke Fee Workplace	Aug-23	Aug-26
HR-POL-05	Flexible Work Agreements	Apr-26	Jan-28
8 - INFORMATION MANAGEMENT			
IT-POL-01	Records Management	Mar-23	Feb-26
9 – INFRASTRUCTURE			
INF-POL-01	Electricity Mains Under Road Reserves	Aug-23	Nov-26
INF-POL-02	Permits to Use a Public Road for Business Purposes	Aug-23	Nov-26
INF-POL-03	Verge Development	Aug-23	Nov-26
INF-POL-04	Property Identification	Sep-23	Nov-26
INF-POL-05	Vegetation Management - Unsealed Rural Roads	Sep-23	Nov-26
INF-POL-07	Public Lighting modifications	Aug-23	Nov-26
INF-POL-08	Rural School Bus Stops	Sep-23	Nov-26
INF-POL-09	Memorials outside of Cemeteries	Aug-23	Nov-26
11 - PROPERTY MANAGEMENT			
PRM-POL-01	Hire of Council Chambers	Apr-23	Nov-26
PRM-POL-02	Camping	Apr-23	Nov-26
PRM-POL-03	Cummins Homes – Tenancy	Apr-23	Nov-26
PRM-POL-04	Council Property Maintenance	Apr-23	Nov-26
PRM-POL-05	Community Bus Transport Scheme	Apr-23	Nov-26
PRM-POL-06	Rubble Pits & Compensation	Apr-23	Nov-26
PRM-POL-07	Cemeteries & Memorials	Oct-25	Nov-26
12 - SOCIAL, CULTURAL AND COMMUNITY SERVICES			
CS-POL-01	Involvement in emergency response operations (CFS)	Nov-25	Nov-27
13 - TRAFFIC MANAGEMENT			
TM-POL-01	Portable Stock Signs	Aug-23	Nov-26
14 - WORK HEALTH AND SAFETY			
WHS-POL-01	WHS & Return to Work	Jan-24	Jan-27
WHS-POL-02	WHS Contractor Management	Feb-25	Feb-27
WHS-POL-03	Administration of WHSMS	Nov-25	Nov-27
WHS-POL-04	Communication and Consultation	Jun-25	May-27
WHS-POL-05	Emergency Management	Nov-25	Nov-27
WHS-POL-06	Hazard Management	Jun-25	May-27
WHS-POL-07	Hazardous Work	Jun-25	May-27
15 – CODES			
GOV-COD-01	Code of Conduct for Employees	Feb-23	Feb-26
GOV-COD-02	Code of Conduct for Elected Members	Feb-23	Feb-26
GOV-COD-03	Public Access to Council Meetings & documents	Nov-22	Nov-26
GOV-COD-04	Code of Practice - Procedures at Meetings	Jul-24	Nov-26

The Elected Body are required to review all Council policies within the first 12 months of the new Council.

Appendix B – 2025-26 EPLGA 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:

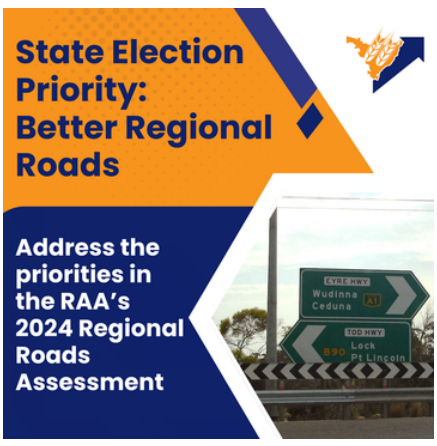
- Improving mobile connectivity across the region;
- Increasing investment in state-managed roads;
- Doubling funding for South Australia's Jetties Renewal Program;
- Establishing a new Doppler weather radar;
- Trialling digital shark detection technology;
- Strengthening regional healthcare workforce 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.

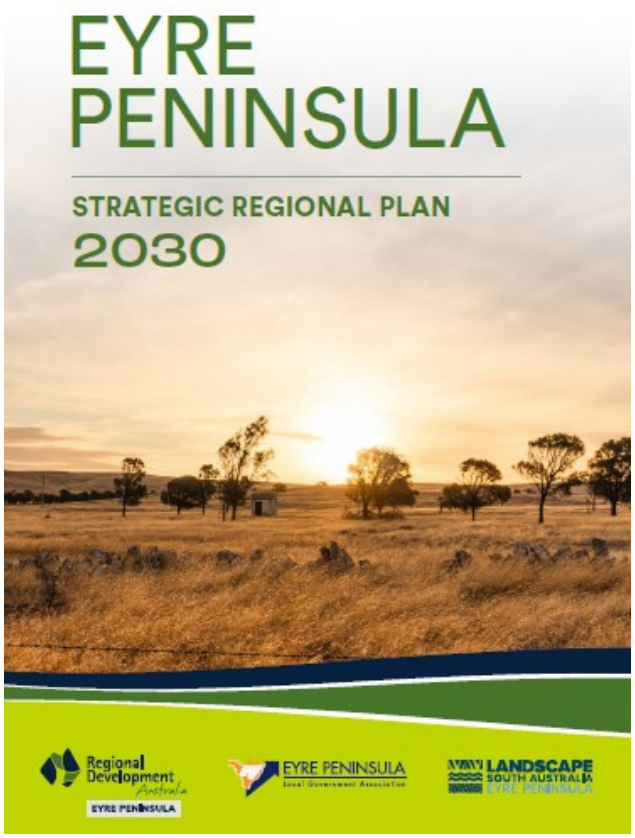
With recruitment support from the City of Port Lincoln, two positions were advertised and filled, with successful applicants hosted by the City of Port Lincoln and District Council of Kimba, and goverance groups established across the participating councils.

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

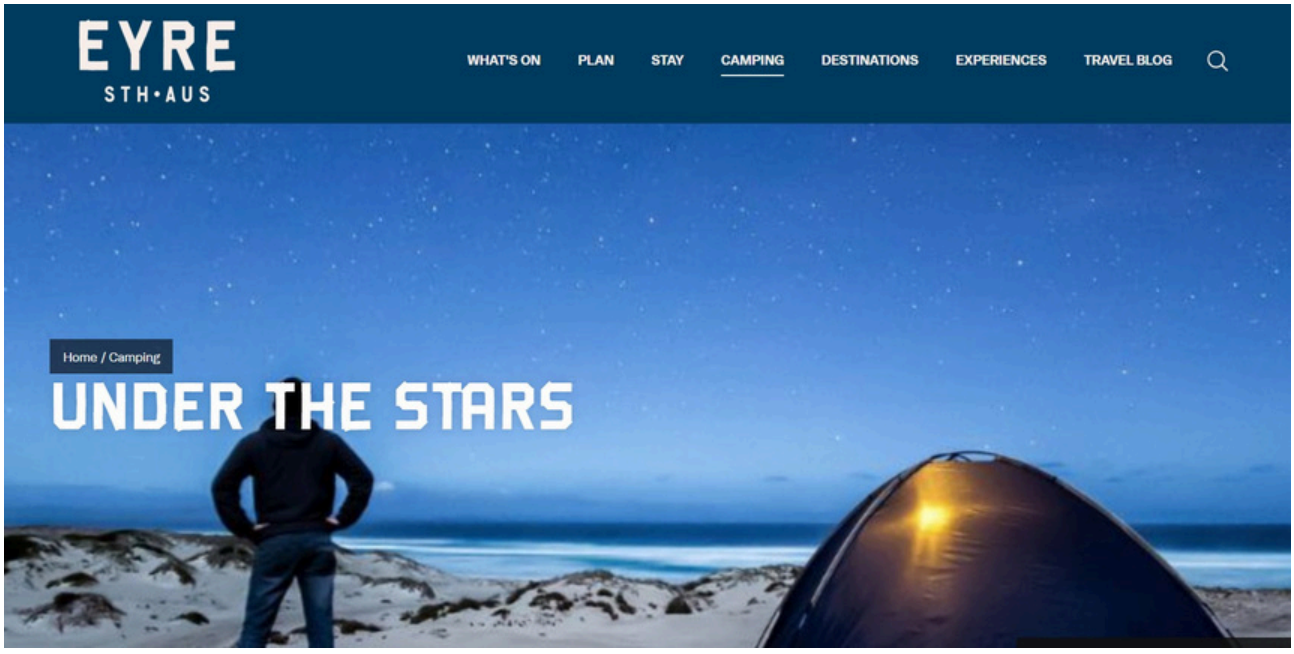
Throughout 2025/26 the EPLGA continued to manage an online booking platform for council campsite and boat ramp bookings.

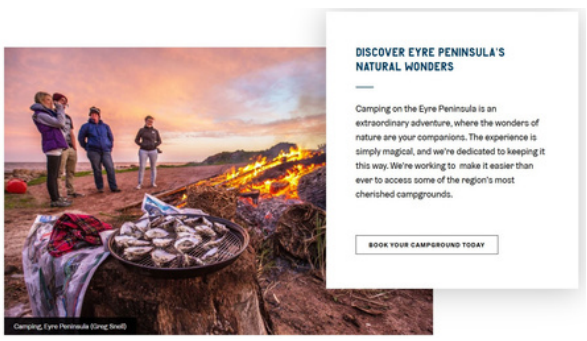
Participating councils include District Council of Tumby Bay, District Council of Elliston, District Council of Cleve, District Council of Streaky Bay, Lower Eyre Council, City of Whyalla, and District Council of Franklin Harbour.

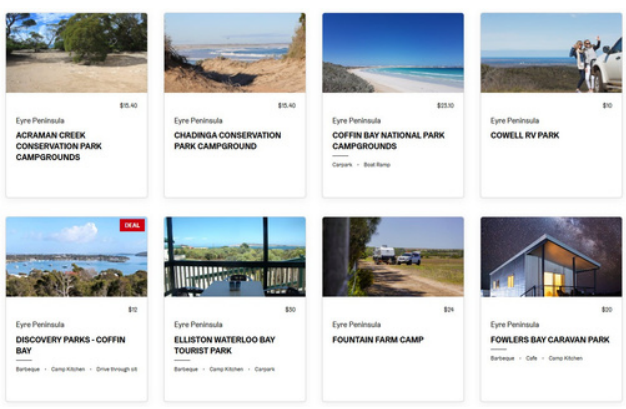
Each month the payments are reconciled, sorted, deposited into councils' bank accounts and a corresponding recipient created tax invoice emailed.

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

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Certification of Financial Statements

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

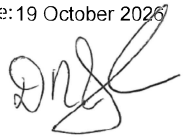
We have been authorised by Eyre Peninsula Local Government Association to certify the financial statements in their final form.

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

	2026	2025
3. Note 3 - Expenses		
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.*



_____

Darren Hunter

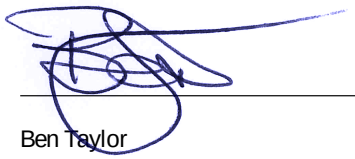
Executive Officer

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

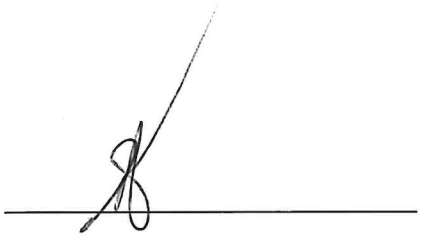
CEO

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.***



_____

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

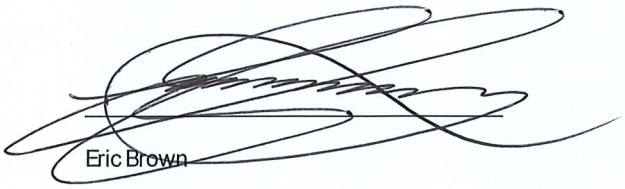
CEO

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 C – Audit and Risk Committee Annual Report and Council Financial Statements

LOWER EYRE
COUNCIL

ANNUAL REPORT
2025-2026

Audit & Risk Committee

Prepared by Lower Eyre Council
32 Railway Terrace, Cummins SA 5631
Phone (08) 8676 0400
Email mail@lec.sa.gov.au Website www.lowereyrepeninsula.sa.gov.au

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1. Reporting Period

This annual report covers the Lower Eyre Council's Audit and Risk Committee (the Committee) activities from 1 July 2025 to 30 June 2026. In the period the Committee met three times as follows:

- 9 October 2025
- 11 February 2026
- 4 June 2026

2. Purpose

This report meets the reporting requirements to the Lower Eyre Council (the Council) mandated by the Local Government Act 1999 (the Act) pursuant to section 126(8)(b) of the Act that requires the Audit and Risk Committee to '*provide an annual report to the council on the work of the committee during the period to which the report related*'.

3. Role of the Audit and Risk Committee

The Audit and Risk Committee is established under the Local Government Act 1999 (SA) to provide an oversight of Council's governance, financial management, audit, internal control and risk management practices. The Committee provides objective advice, oversight and independent assurance to assist Council to ensure Council is adequately informed and make informed decisions on matters considered by the Committee. For more information on the role and responsibilities of Council's Audit and Risk Committee refer to the Terms of Reference on Council's website.

4. Committee Membership

The Committee comprises three members appointed by the Council with two independent members and at one elected member. Members for the reporting period and at the date of this report were:

- Pamela Lee, independent chair
- Ian Swan, independent member
- Isaac Taylor, Councillor

The independent members were appointed by Council in February 2023 for a four-year term.

5. Committee Meetings

At each Committee meeting:

- An Acknowledgement of Country is provided
- Committee members are reminded of the requirement for disclosure of any conflict of interest in items listed for consideration in the agenda (whether a general conflict of interest under Section 74 of the Act or a material conflict of interest under Section 75 of the Act). Where a declaration of interest is declared this is noted in the Committee minutes.
- Members of Council's Administration who regularly attend are the Director Corporate Services and Community, Manager Finance and Technology and Finance Coordinator. The Chief Executive Officer and other Council staff members attend on occasions for example when they have a report on the Committee's agenda that they either authored and/or are presenting or responding to questions.
- The External Audit Partner and / or their representative attend to present the mid-term and end of financial year audit, statutory financial reports and to take and respond to any questions.
- At least once per financial year the Committee meets with the External Auditor without members of the Administration present.

Committee meetings are open to the public and held in the Council Chambers. When requested, attendance via electronic means is provided to Committee members unable to attend in person. Committee meeting agendas and minutes are publicly available on the Council's website.

Committee member attendance at the meetings held during the reporting period:

Name	Appointment Status	Date Term Ends	9 October 2025	11 February 2025	4 June 2026
Pamela Lee	Independent Member and Chair	31/07/2027	✓	✓	✓
Ian Swan	Independent Member	31/07/2027	✓	✓	✓
Ian Taylor	Councilor	31/07/2027	✓	✓	✓

Note: Where a committee member was not in attendance, an apology was provided in advance of the meeting.

6. Committee Terms of Reference

The Committee's Terms of Reference (TOR) are set and approved by the Council with the last review and approved conducted by Council at its Ordinary Meeting in November 2024. The next review is due in November 2026. The Committee's TORs are available on Council's website.

The TOR cover the purpose of the Committee, its functions, membership, presiding member, meetings, meeting procedures, attendance at meetings, forms of participation, voting, quorum, reporting responsibilities and administrative support.

The Committee makes recommendations, provides observations and advice it considers appropriate to Council on Committee agenda items and matters within its TORs including where, in its view, advice, noting, action or improvement is warranted.

7. Committee Business

The Committee's Terms of Reference, Agendas and Minutes are available on Council's website Lower Eyre Council Audit and Risk Committee

Agendas for meetings are driven by the Committee's annual Work Program that is reviewed each meeting and approved on an annual basis by the Committee, or more frequently if required. The Work Program details the matters to be considered by the Committee during each year to discharge its responsibilities in accordance with the Committee's TOR and the Act.

Confidential items are considered in accordance with Section 90 of the Act, allowing the Committee under strict conditions to consider sensitive matters. Items 'In Confidence' allows the Committee to discuss sensitive information under strict conditions. These conditions include legal advice, litigation, tenders, proposals, commercial in confidence, breach of law and confidentiality obligations. There was one matter considered by the Committee 'in confidence' during the reporting period. The item related to the appointment of Council's external auditor with the report at the time it was considered containing commercial information of a confidential nature, the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information or confer a commercial advantage on a third party.

No Prudential Reports were presented to the Committee for review and advice during the reporting period.

The following table provides the agenda items presented to and considered by the Committee during the reporting period.

Meeting Date	Agenda Items
9 October 2025	• Confirmation of minutes Audit and Risk Committee Meeting held 12 June 2025. • Summary of outcomes of the 2024/25 Interim and Balance Date audits conducted by Council's external auditor, Dean Newberry • 2025-26 Insurances of Council • 2024-25 Audit and Risk Committee Annual Report • Internal Financial Controls Polices and Procedures – CEO Annual Report • 2024-25 Budget to Actual Review • Australian Accounting Standards Impact on Financial Statements • General Purpose Financial Reports for the period ending 30 June 2025 • 2025-26 First Quarter Budget Review • Council Annual Report 2024/25 • Audit and Risk Committee's Work Program 2025-26 Confidential Reports: 0 Motions Without Notice: 0
11 February 2026	• Minutes of the Audit and Risk Committee Meeting held on 9 October 2025 • 2026-27 Annual Business Plan and Budget Process • 2025-26 Investment Review • 2025-26 Second Quarter Budget Review • 2025-26 Internal Controls Review • Audit and Risk Committee Work Program 2025-26 Confidential Reports: 0 Motions Without Notice: 0
4 June 2026	• Minutes of the Audit and Risk Committee Meeting held on 11 February 2026 • 2025-26 Third Quarter Budget • Draft 2027-2036 Long-Term Financial Plan • 2026-27 Annual Business Plan and Budget Adoption • Rating Review • 2025-26 External Audit Management Letter • Audit and Risk Committee Work Program 2025-26 Confidential Reports: 0 Motions Without Notice: 0

8. Committee Meeting Schedule

The Committee's meeting dates in the 2026-2027 financial year are to be advised and confirmed.

9. Presiding Member Statement

During 2025/26, the Audit and Risk Committee continued to provide advice, assurance and support to Council to strengthen areas including governance, risk management, internal controls, policy and financial sustainability frameworks through oversight of financial reporting, strategic suite of plans, policy reviews, internal controls, external audit activities, and key organisational projects.

The Committee recognises that the local government sector continues to operate in an increasingly complex and higher-risk environment, influenced by geopolitical, and international economic conditions, supply chain challenges, resource and contractor availability, affordability risk and ongoing volatility in oil, fuel and construction markets. These factors have the potential to increase construction, maintenance, fuel and materials costs, constrain project delivery, and place additional pressure on Council's operating costs, service delivery and financial sustainability.

Against this backdrop, the Committee has remained committed and focused on providing objective advice and assurance to Council as it progresses strategic objectives, long-term financial sustainability. The Committee acknowledges the progress made over the past 12 months and continuing improvements in the financial year 1 July 2026 to 30 June 2027 in budget monitoring, policy reviews, asset management maturity and governance practices.

At the time this report was prepared, the State Government had confirmed the Local Government Elections have been rescheduled for November 2025 to April 2026. Flowing on from this the Administration are seeking Council approval for the terms of the committee members be extended to 31 July 2027. This is to ensure continuity of knowledge and membership over the election period as Management and Council undertake the review and updating of key strategic documents and the development of the 2027/28 Annual Business Plan and Budget that are to be reviewed and endorsed by the Committee.

Pamela Lee
Independent Chair, Audit and Risk Committee

LOWER EYRE
COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS

For The Year Ended 30 June 2026

Prepared by Lower Eyre Council
32 Railway Terrace, Cummins SA 5631
Phone (08) 8676 0400
Email mail@lec.sa.gov.au Website www.lowereyrepeninsula.sa.gov.au

Lower Eyre Council

General Purpose Financial Statements

for the year ended 30 June 2026

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Lower Eyre Council

General Purpose Financial Statements

for the year ended 30 June 2026

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 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.

Marnie Lock
Chief Executive Officer

21 October 2026

Jo-Anne Quigley
Mayor

21 October 2026

Lower Eyre Council

Statement of Comprehensive Income

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Income			
Rates	4a	11,114	10,669
Statutory charges	4b	193	213
User charges	4c	3,844	3,341
Grants, subsidies and contributions - operating	4g	3,180	3,581
Grants, subsidies and contributions - capital	4g	–	422
Investment income	4d	373	434
Reimbursements	4e	1,513	1,381
Other income	4f	10	9
Total income		20,227	20,050
Expenses			
Employee costs	5a	4,590	4,741
Materials, contracts and other expenses	5b	8,521	8,364
Depreciation, amortisation and impairment	5c	3,758	3,714
Finance costs	5d	117	143
Total expenses		16,986	16,962
Operating surplus / (deficit)		3,241	3,088
Physical resources received free of charge	4i	–	2
Amounts received specifically for new or upgraded assets	4g	3,891	1,115
Asset disposal and fair value adjustments	6	267	26
Net surplus / (deficit)		7,399	4,231
Total comprehensive income		7,399	4,231

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

Lower Eyre Council

Statement of Financial Position

as at 30 June 2026

$ '000	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalent assets	7a	6,324	7,658
Trade and other receivables	7b	1,644	1,802
Inventories	7c	535	512
Total current assets		8,503	9,972
Non-current assets			
Trade and other receivables	8a	225	284
Other non-current assets	8b	4,068	1,908
Infrastructure, property, plant and equipment	9	100,112	96,013
Total non-current assets		104,405	98,205
TOTAL ASSETS		112,908	108,177
LIABILITIES			
Current liabilities			
Trade and other payables	10a	1,774	3,791
Borrowings	10b	486	561
Provisions	10c	1,386	1,399
Total current liabilities		3,646	5,751
Non-current liabilities			
Borrowings	10b	423	909
Provisions	10c	70	147
Total non-current liabilities		493	1,056
TOTAL LIABILITIES		4,139	6,807
Net assets		108,769	101,370
EQUITY			
Accumulated surplus		54,620	46,996
Asset revaluation reserves	11a	54,739	54,739
Other reserves	11b	(590)	(365)
Total equity		108,769	101,370

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

Lower Eyre Council

Statement of Changes in Equity

for the year ended 30 June 2026

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2026					
Balance as at 1 July		46,996	54,739	(365)	101,370
Net surplus / (deficit) for year		7,399	–	–	7,399
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	9a(i)	–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		7,399	–	–	7,399
Transfers between reserves		225	–	(225)	–
Balance at the end of period		54,620	54,739	(590)	108,769
2025					
Balance as at 1 July		41,255	54,739	1,145	97,139
Restated opening balance		41,255	54,739	1,145	97,139
Net surplus / (deficit) for year		4,231	–	–	4,231
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	9a(i)	–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		4,231	–	–	4,231
Transfers between reserves		1,510	–	(1,510)	–
Balance at the end of period		46,996	54,739	(365)	101,370

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

Lower Eyre Council

Statement of Cash Flows

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Rates receipts		11,202	10,601
Statutory charges		195	216
User charges		3,960	3,094
Grants, subsidies and contributions		3,530	2,731
Investment receipts		393	411
Reimbursements		1,421	1,500
Other receipts		1,546	186
Payments			
Payments to employees		(4,565)	(4,717)
Payments for materials, contracts and other expenses		(10,669)	(8,948)
Finance payments		(124)	(144)
Net cash provided by (or used in) operating activities	13b	6,889	4,930
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		–	298
Amounts received specifically for new or upgraded assets		1,999	3,635
Sale of replaced assets		347	319
Sale of real estate developments		312	–
Repayments of loans by community groups		66	55
Payments			
Expenditure on renewal/replacement of assets		(7,944)	(3,585)
Expenditure on new/upgraded assets		(2,465)	(1,218)
Loans made to community groups		–	(264)
Net cash provided (or used in) investing activities		(7,685)	(760)
Cash flows from financing activities			
Receipts			
Proceeds from bonds and deposits		23	–
Payments			
Repayments of loans		(561)	(551)
Repayment of bonds and deposits		–	(7)
Net cash provided by (or used in) financing activities		(538)	(558)
Net increase (decrease) in cash held		(1,334)	3,612
plus: cash & cash equivalents at beginning of period		7,658	4,046
Cash and cash equivalents held at end of period	13a	6,324	7,658

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

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

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 this Note.

1.4 Rounding

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

(2) The local government reporting entity

Lower Eyre Council is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 32 Railway Terrace, Cummins, South Australia, 5631. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

(3) Income recognition

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

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

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

In recent years, the payment of 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	Net Timing Adjustments

continued on next page ...

Lower Eyre Council

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

Note 1. Summary of Material Accounting Policies (continued)

2023/24	$239,385	$1,506,432	- $1,267,047	+ $863,451
2024/25	$2,215,056	$1,534,901	+ $680,155	- $680,155
2025/26	$1,998,259	$1,569,108	+ $429,151	- $251,004

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 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 twelve 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 14.

(5) Inventories

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

continued on next page ...

Lower Eyre Council

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

Note 1. Summary of Material Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

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

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.

6.3 Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 9.

6.4 Depreciation of non-current assets

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

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

Major depreciation periods for each class of asset are shown in Note 9. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

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.

continued on next page ...

Lower Eyre Council

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

Note 1. Summary of Material Accounting Policies (continued)

(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

Loans 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 carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

(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 on costs) measured in accordance with AASB 119.

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

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 the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council’s involvement with the schemes are reported in Note 17.

(10) 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.

continued on next page ...

Lower Eyre Council

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

Note 1. Summary of Material Accounting Policies (continued)

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 -Impairment of non-financial assets above.

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.

(11) Other equity reserves

Council records Other Equity Reserves as disclosed in Note 11 as a device to quarantine/capture future committed resources of the Council for the delivery of the service and/or program in future periods. The establishment of the reserve is not in substitute of a liability which would otherwise be recorded on the Balance Sheet of the Council should it arise. In the event a reserve goes into a negative cash position which requires the Council to 'internally lend' to the reserve from its own available funds, the individual reserve is charged interest at a rate equal to 0.60% below the Cash Advance Debenture rate of the Local Government Finance Authority of South Australia.

(12) GST implications

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

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

(13) New accounting standards and UIG interpretations

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not effective as of 30 June 2026. These standards have not yet been adopted by Council and will be incorporated into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2026.

AASB 2024-2: Amendments to the Classification and Measurement of Financial Instruments

AASB 2024-2 amends AASB 9 Financial Instruments and AASB 7 Financial Instruments: Disclosures to clarify how the contractual cash flows from financial assets should be assessed when determining their classification. The amendment also clarifies the derecognition requirements of financial liabilities that are settled through electronic payment systems.

This standard is effective for annual reporting periods beginning on or after 1 January 2026.

The amendment is not expected to have a material impact on the financial statements once adopted.

AASB 18: Presentation and Disclosure in Financial Statements (Not-for-Profit Entities)

AASB 18 replaces AASB 101 *Presentation of Financial Statements* and sets out requirements for the presentation and disclosure of information in general purpose financial statements. For not-for-profit entities, including local government councils, Appendix D provides modifications to certain presentation and disclosure requirements to reflect the not-for-profit operating environment. Amongst other changes, the standard introduces management-defined performance measures, requires items in the statement of profit or loss to be classified into one of five categories (operating, investing, financing, income taxes and discontinued operations), and enhances the requirements for the aggregation and disaggregation of information.

This standard is effective for annual reporting periods beginning on or after 1 January 2028.

Council is currently assessing the impact the standard will have on the financial statements once adopted.

Australian Sustainability Reporting Standards (AASB S1 and AASB S2)

The Australian Sustainability Reporting Standards comprise AASB S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and AASB S2 *Climate-related Disclosures*. These standards establish a framework for reporting sustainability-related and climate-related financial information.

As at 30 June 2026, AASB S1 and AASB S2 are not mandatory for local government entities. Sustainability reporting requirements for public sector entities continue to evolve in Australia. Any future application of these standards to local government will depend on the requirements adopted by the relevant legislative or regulatory authorities. Council will continue to monitor developments and assess any potential implications for future financial reporting.

(14) Comparative figures

continued on next page ...

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

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

(15) Disclaimer

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

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators

$ '000	Amounts 2026	Indicator 2026	Indicators 2025	Indicators 2024
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*				
1. Operating Surplus Ratio				
Operating surplus	**3,241**	**16.0%**	15.4%	(0.8)%
Total operating income	**20,227**			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	**(4,054)**	**(20)%**	(15)%	2%
Total operating income	**20,227**			
Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.				
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*				
Adjusted Operating Surplus Ratio				
Operating surplus	**2,812**	**14.2%**	12.4%	6.3%
Total operating income	**19,798**			
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	**(1,838)**	**(9)%**	(15)%	2%
Total operating income	**19,798**			
3. Asset Renewal Funding Ratio				
Asset renewals	**7,597**	**178%**	96%	61%
Infrastructure and Asset Management Plan required expenditure	**4,279**			
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.				
Adjusted Asset Renewal Funding Ratio				

continued on next page ...

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators (continued)

$ '000	Amounts 2026	Indicator 2026	Indicators 2025	Indicators 2024
Net Asset Renewals / Infrastructure & Asset Management Plan required expenditure	6,926 / 4,279	161.86%	∞	∞

Lower Eyre Council

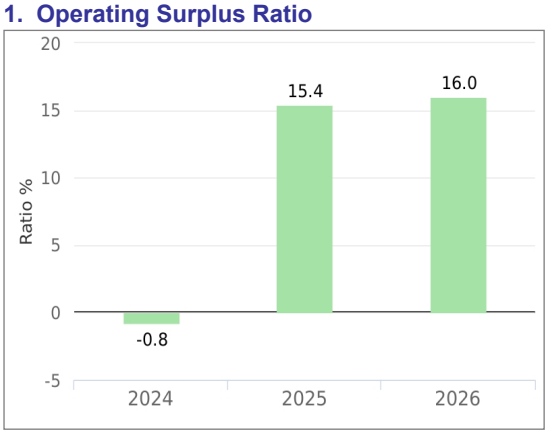
Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators (continued)

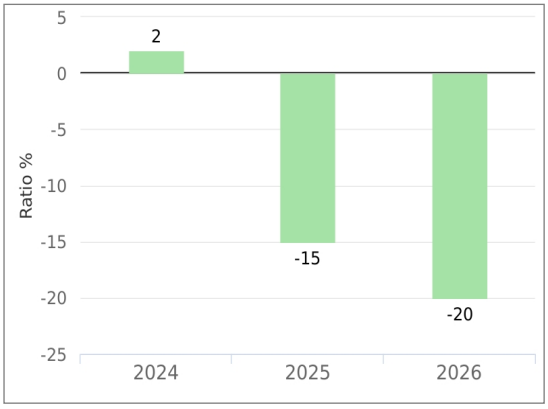
Financial indicators - graphs

1. Operating Surplus Ratio



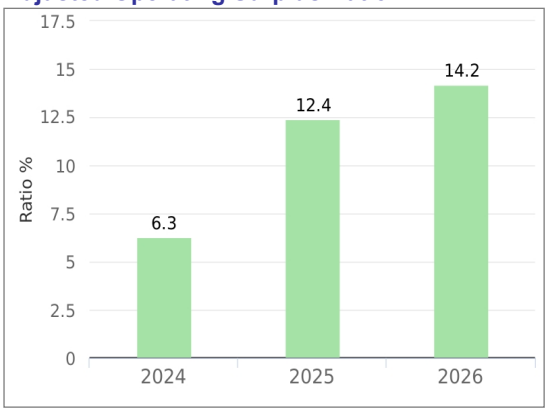
Purpose of operating surplus ratio	Commentary on 2025/26 result
This indicator is to determine the percentage the operating revenue varies from operating expenditure	2025/26 ratio 16.0% In 2025/26 Council received 80% of its 2026/27 Financial Assistance Grants resulting in an increased Operating Surplus Ratio. Council is also due to revalue all asset classes as at 1 July 2026 which will result in an increased annual depreciation expense, reducing future operating surplus. Council Operating Surplus Ratio averages 8.65% over the 2022/23 to 2025/26 period which is within recommended ranges of 0% - 10%.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2025/26 result
This indicator shows the significance of the net amount owed to others, compared to operating revenue	2025/26 ratio (20)% Council had increased cash on hand at 30 June 2026 given 80% prepayment of 2026/27 Financial Assistance Grants and the carryover of a number of major works projects that were in progress. Council also continued the repayment of existing loan borrowings with no new loan borrowings drawn in 2025/26 resulting in a decreased Net Financial Liabilities Ratio which as at 30 June 2026 sits below the recommended range of 0% - 100%.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2025/26 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2025/26 ratio 14.2% Council's Adjusted Operating Surplus Ratio averages 8.65% over the 2022/23 to 2025/26 period which is within recommended ranges of 0% - 10%.

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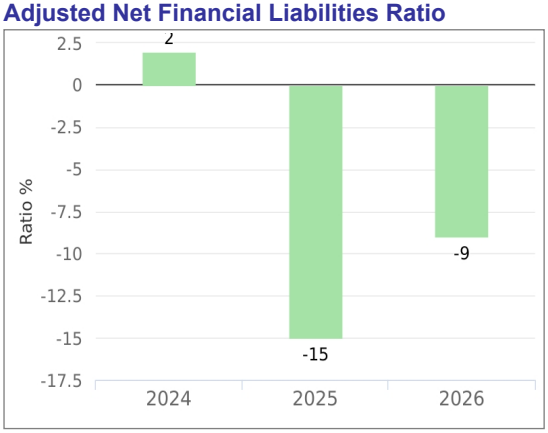
Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

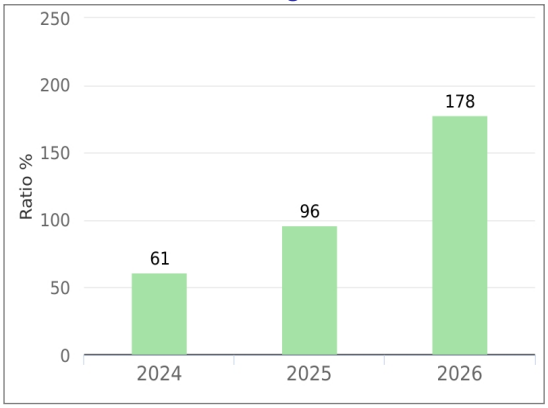
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2025/26 result

2025/26 ratio (9)%

Council had increased cash on hand at 30 June 2026 given 80% prepayment of 2026/27 Financial Assistance Grants and the carryover of a number of major works projects that were in progress. Council also continued the repayment of existing loan borrowings with no new loan borrowings drawn in 2025/26 resulting in a decreased Net Financial Liabilities Ratio which as at 30 June 2026 sits below the recommended range of 0% - 100%.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

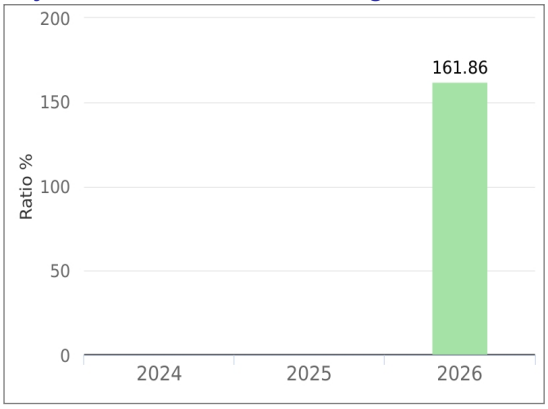
This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2025/26 result

2025/26 ratio 178%

The recommended Asset Renewal Funding Ratio target range for Local Government is 90% - 110%. Over the 2022/23 to 2025/26 period Council averages 99.5% which is in line with the recommended targets.

Adjusted Asset Renewal Funding Ratio



Purpose of adjusted asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2025/26 result

2025/26 ratio 161.86%

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 3. Uniform presentation of finances

$ '000	2026	2025

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

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

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

Income		
Rates	11,114	10,669
Statutory charges	193	213
User charges	3,844	3,341
Grants, subsidies and contributions - capital	–	422
Grants, subsidies and contributions - operating	3,180	3,581
Investment income	373	434
Reimbursements	1,513	1,381
Other income	10	9
Total Income	20,227	20,050
Expenses		
Employee costs	(4,590)	(4,741)
Materials, contracts and other expenses	(8,521)	(8,364)
Depreciation, amortisation and impairment	(3,758)	(3,714)
Finance costs	(117)	(143)
Total Expenses	(16,986)	(16,962)
Operating surplus / (deficit)	3,241	3,088
Less: grants, subsidies and contributions - capital	–	(422)
Adjusted Operating surplus / (deficit) before capital amounts	3,241	2,666
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(7,944)	(3,585)
Add back depreciation, amortisation and impairment	3,758	3,714
Add back proceeds from sale of replaced assets	347	319
	(3,839)	448
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including real estate developments)	(2,465)	(1,218)
Add back grants, subsidies and contributions - capital new/upgraded	–	422
Add back amounts received specifically for new and upgraded assets	1,999	3,635
Add back proceeds from sale of surplus assets (including real estate developments and non-current assets held for resale)	312	–
	(154)	2,839
Adjusted annual net impact to financing activities (surplus/(deficit))	(752)	5,953

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income

$ '000	2026	2025
(a) Rates		
General rates		
General rates	9,339	8,930
Less: mandatory rebates	(22)	(21)
Less: Discretionary Rebates, Remissions & Write Offs	(62)	(57)
Total general rates	9,255	8,852
Other rates (including service charges)		
Community wastewater management systems	1,067	1,020
Regional landscapes levy	443	432
Recycling collection service charge	306	317
Total other rates (including service charges)	1,816	1,769
Other charges		
Penalties for late payment	43	48
Total other charges	43	48
Total rates	11,114	10,669
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	26	39
Town planning fees	81	89
Health & Septic Tank Inspection Fees	17	19
Animal Registration Fees & Fines	50	45
Other Licences, Fees & Fines	19	21
Total statutory charges	193	213
(c) User charges		
Cemetery Fees	24	30
Parking fees	276	223
Sundry	51	51
Passenger Levy	2,194	1,823
Landing fees	136	110
Waste transfer station fees	60	55
Additional bin charges	76	72
Property rental	537	521
Camping ground fees	113	97
Cummins Caravan Park site fees	93	80
Boat ramp permits	69	49
Cummins Recyclers	215	230
Total user charges	3,844	3,341

continued on next page ...

Lower Eyre Council

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	358	383
- Banks & Other	–	32
- Loans to community groups	15	19
Total investment income	373	434
(e) Reimbursements		
Private works	2	3
Security Screening	1,413	1,291
Other	98	87
Total reimbursements	1,513	1,381
(f) Other income		
Sundry	10	9
Total other income	10	9
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	3,891	1,115
Total amounts received for new or upgraded assets	3,891	1,115
Other grants, subsidies and contributions - capital		
Untied - Local roads and community	–	422
Total Other grants, subsidies and contributions - capital	–	422
Operating grants, subsidies and contributions		
Untied - Financial Assistance Grant	1,998	2,215
Roads to Recovery	750	750
Employee schemes	–	2
Health	3	3
Port Lincoln Airport	312	–
Library and communications	2	2
Black Summer Bushfire Recovery	–	499
Sundry	115	110
Total other grants, subsidies and contributions - operating	3,180	3,581
Total grants, subsidies and contributions	7,071	5,118

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Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income (continued)

$ '000	2026	2025
(i) Sources of grants		
Commonwealth Government	1,580	1,199
State Government	5,485	3,401
Other	6	518
Total	7,071	5,118

(h) Conditions over grants and contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, and are required to be repaid to the funding body if not expended, are as follows:

Unexpended at the close of the previous reporting period	2,463	645
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Coulta Mobile Tower Construction	–	(499)
Coastal Adaption & Emergency Management Plan Grant	–	(33)
North Shields Dune Protection Grant	–	(113)
Port Lincoln Airport Pavement Reseal Grants	(316)	–
Special Local Roads Program	(1,765)	–
Subtotal	(2,081)	(645)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Port Lincoln Airport Pavement Reseal Grants	–	316
Coffin Bay Foreshore Revitalisation Grant	–	382
Special Local Roads Program	–	1,765
Thriving Regions Enabling Infrastructure Grant	30	–
Regional Childhood Supply Priorities Grant	10	–
Subtotal	40	2,463
Unexpended at the close of this reporting period	422	2,463
Net increase (decrease) in assets subject to conditions in the current reporting period	(2,041)	1,818

(i) Physical resources received free of charge

Land	–	2
Total physical resources received free of charge	–	2

Lower Eyre Council

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

Note 5. Expenses

$ '000	Notes	2026	2025
(a) Employee costs			
Salaries and wages		3,804	3,894
Employee leave expense		609	548
Superannuation - defined contribution plan contributions	17	519	501
Superannuation - defined benefit plan contributions	17	13	14
Workers' compensation insurance		105	102
Less: capitalised and distributed costs		(460)	(318)
Total operating employee costs		4,590	4,741
Total number of employees (full time equivalent at end of reporting period)		46	46
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		34	24
Bad and doubtful debts		311	1
Elected Members Expenses		154	159
Subtotal - prescribed expenses		499	184
(ii) Other materials, contracts and expenses			
Contractors		4,702	4,304
Consultants		417	378
Energy		284	336
Legal expenses		62	44
Levies Paid to Government - RL levy		444	432
Parts, Accessories & Consumables		374	377
Fuels/lubricants		312	247
Bank charges		29	26
Water		99	96
Insurance		469	456
Contributions		190	384
Advertising		32	34
Telecommunications		59	48
Minor furniture and equipment		55	92
Coulta Mobile Tower Construction		–	493
Sundry		803	654
Less: capitalised and distributed Costs		(309)	(221)
Subtotal - Other material, contracts and expenses		8,022	8,180
Total materials, contracts and other expenses		8,521	8,364

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Lower Eyre Council

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

Note 5. Expenses (continued)

$ '000	2026	2025
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	777	773
Infrastructure		
CWMS scheme	320	323
Stormwater	65	65
Sealed roads	939	909
Recreation and culture	9	9
Formed and surfaced roads	701	754
Port Lincoln Airport	226	192
Aerodromes	11	11
Boat ramps	56	56
Footpaths	47	47
Economic affairs	15	11
Bridges	8	8
Foreshore	8	5
Plant and equipment	149	160
Furniture and fittings	18	11
Machinery	409	380
Total depreciation, amortisation and impairment	3,758	3,714
(d) Finance costs		
Interest on loans	117	143
Total finance costs	117	143

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	347	319
Less: carrying amount of assets sold	(392)	(293)
Gain (loss) on disposal	(45)	26
Real estate development assets		
Proceeds from disposal	312	–
Gain (loss) on disposal	312	–
Net gain (loss) on disposal or revaluation of assets	267	26

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 7. Current assets

$ '000	2026	2025
(a) Cash and cash equivalent assets		
Cash on Hand at Bank	438	623
Deposits at call	3,286	2,535
Short Term Deposits & Bills, etc.	2,600	4,500
Total cash and cash equivalent assets	6,324	7,658
(b) Trade and other receivables		
Rates - General & Other	326	389
Council rates postponement scheme	7	8
Accrued revenues	397	721
Debtors - general	640	588
GST recoupment	223	21
Prepayments	25	42
Loans to community organisations	31	38
Subtotal	1,649	1,807
Less: Allowance for Doubtful Debts	(5)	(5)
Total trade and other receivables	1,644	1,802
(c) Inventories		
Stores & Materials	535	512
Total inventories	535	512

Note 8. Non-current assets

$ '000	2026	2025
(a) Trade and other receivables		
Receivables		
Loans to community organisations	225	284
Total receivables	225	284
Total financial assets	225	284
(b) Other non-current assets		
Capital Works-in-Progress	4,017	1,857
Goodwill	51	51
Total other non-current assets	4,068	1,908

Lower Eyre Council

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

Note 9. Infrastructure, property, plant & equipment

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)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	3,878	–	–	3,878	–	–	–	–	3,878	–	–	3,878
Land	3	10,054	276	–	10,330	–	–	–	–	10,054	276	–	10,330
Buildings and other structures	3	30,185	2,063	(12,573)	19,675	30	87	(15)	(777)	30,127	2,179	(13,306)	19,000
Infrastructure		–	–	–	–	–	–	–	–	–	–	–	–
Stormwater	3	4,886	39	(2,384)	2,541	–	–	–	(65)	4,887	40	(2,449)	2,478
CWMS scheme	3	17,543	268	(8,438)	9,373	–	45	(18)	(320)	17,498	313	(8,731)	9,080
Sealed roads	3	39,532	11,562	(22,510)	28,584	1,185	2,471	(9)	(939)	38,403	15,127	(22,238)	31,292
Formed and surfaced roads	3	26,978	4,426	(23,938)	7,466	–	1,384	(45)	(701)	26,146	5,810	(23,852)	8,104
Recreation and culture	3	240	152	(229)	163	–	39	–	(9)	240	191	(237)	194
Port Lincoln Airport	3	11,878	486	(6,179)	6,185	–	1,696	–	(226)	10,469	2,182	(4,994)	7,657
Aerodromes	3	418	–	(199)	219	–	–	–	(11)	418	–	(209)	209
Boat ramps	3	1,819	–	(1,215)	604	–	–	–	(56)	1,819	–	(1,271)	548
Footpaths	3	2,075	141	(443)	1,773	8	36	(20)	(47)	2,041	185	(477)	1,749
Economic affairs	3	528	230	(372)	386	–	–	–	(15)	528	230	(388)	370
Bridges	3	598	–	(476)	122	–	–	–	(8)	598	–	(484)	114
Foreshore	3	336	120	(50)	406	34	9	–	(8)	336	163	(58)	441
Plant and equipment		–	1,702	(843)	859	19	11	–	(149)	–	1,732	(992)	740
Furniture and fittings		–	131	(40)	91	15	8	–	(18)	–	154	(59)	95
Machinery		–	5,432	(2,074)	3,358	29	1,140	(285)	(409)	–	5,817	(1,984)	3,833
Total infrastructure, property, plant and equipment		150,948	27,028	(81,963)	96,013	1,320	6,926	(392)	(3,758)	147,442	34,399	(81,729)	100,112
Comparatives		152,131	23,434	(79,682)	95,883	923	3,217	(293)	(3,714)	150,948	27,028	(81,963)	96,013

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Lower Eyre Council

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

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

Valuation of infrastructure, property, plant & equipment

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 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 is 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.

Highest and best use

Highest and best use - For land which Council has an unfettered right to sell, the “highest and best use” recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council’s care and control is Crown land or has been declared as community land under the provisions of the *Local Government Act 1999*. Other types of restrictions also exist.

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Lower Eyre Council

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

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

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

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

Transition to AASB 13 - Fair Value Measurement

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

Capitalisation thresholds

Capitalisation thresholds used by Council for a range of assets are set at an amount of $10,000 with the exception of office furniture, plant and equipment which has a $5,000 capitalisation threshold. In some circumstances lesser amounts of capital expenditures will be capitalised where it is considered appropriate for that particular asset.

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

Council has elected not to capitalise road signs and roadside furniture.

Estimated useful lives

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

Plant, furniture and equipment	
Office equipment	5 to 10 years
Office furniture	10 to 20 years
Vehicles and road-making equipment	3 to 30 years
Other plant and equipment	5 to 15 years
Building and other structures	
Buildings - masonry	50 to 100 years
Buildings - other construction	20 to 40 years
Park structures - masonry	50 to 100 years
Park structures - other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc.	10 to 20 years
Infrastructure	
Sealed roads - upper surface	17 to 25 years
Sealed roads - lower structure	51 to 66 years
Pavement	50 to 80 years
Pavement base	60 years
Pavement sub-base	180 years
Unsealed roads - sheeted and formed	15 to 50 years
Unsealed roads - unformed	50 to 100 years
Bridges	80 to 100 years
Kerb and gutter	80 to 100 years
Drains	75 to 100 years

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Lower Eyre Council

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

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

Culverts	50 to 80 years
Flood control structures	80 to 100 years
Boat Ramps	
Ramp Lanes	40 years
Ramp Pontoons	25 years
Effluent	
Pipes - drains	70 to 100 years
Pipes - rising mains	50 to 70 years
Pumps and telemetry	30 to 80 years
Economic affairs	
Effluent, electrical and reticulation	30 to 50 years
RV dump points	20 to 30 years
Roads	30 to 80 years
Foreshore	
Seawalls	80 years
Coastal stairways	40 years
Footpaths	
Concrete	50 years
Hotmix	25 years
Paver	50 years
Formed Rubble	50 years
Airports and aerodromes	
Runways	15 to 40 years
Roads	30 to 80 years
Lighting and electrical	20 to 40 years
Stormwater	60 to 100 years
Fencing	20 to 50 years

Land and 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.

Freehold land and land over which Council has control, but does not have title, is carried at fair value / revalued amount, while additions since last revaluation may temporarily be held at cost until the next revaluation. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis.

Land Assets, exclusive of any improvements, held as at 1 July 2021 were revalued by Council utilising site valuations provided by the South Australian Valuer-General and will be revalued as at 1 July 2026.

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Lower Eyre Council

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

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

Buildings and other structures
Buildings and other structures were revalued as at 1 July 2021 by Mitch Ekonomopoulos of AssetVal. All acquisitions made after the respective date of valuation have been recorded at cost prior to the revaluation of all building and structure assets as at 1 July 2026.

Infrastructure
Infrastructure (excluding Recreation and Culture) assets were revalued by the following members with an effective valuation date of 1 July 2021 with all acquisitions made after the respective dates of valuation being recorded at cost:

Roads	Tonkin Consulting and Council Staff
Port Lincoln Airport	Aerodrome Design Services Pty Ltd and Council Staff
Effluent Schemes	Tonkin Consulting
Stormwater	Tonkin Consulting and Council Staff
Footpaths	Tonkin Consulting and Council Staff
Boat Ramps	AssetVal
Bridges	AssetVal
Aerodromes	Council Staff
Economic Affairs	Tonkin Consulting, AssetVal and Council Staff
Foreshore	AssetVal

Revaluation of all infrastructure assets held by Council will be undertaken as at 1 July 2026.

Machinery
These assets are recognised on the cost basis.

Plant, furniture and equipment
These assets are recognised on the cost basis.

All other assets
These assets are recognised on the cost basis.

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 10. Liabilities

$ '000	2026 Current	2026 Non Current	2025 Current	2025 Non Current
(a) Trade and other payables				
Goods & Services	704	–	902	–
Payments received in advance	–	–	–	–
- Rates	135	–	111	–
- Grants, subsidies, contributions - operating	10	–	3	–
- Grants and contributions - capital	453	–	2,520	–
- Other	3	–	23	–
Accrued expenses - employee entitlements	147	–	122	–
Accrued expenses - finance costs	3	–	10	–
Accrued expenses - other	234	–	38	–
Deposits, Retentions & Bonds	85	–	62	–
Total trade and other payables	1,774	–	3,791	–
(b) Borrowings				
Loans	486	423	561	909
Total Borrowings	486	423	561	909

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

(c) Provisions				
Annual leave (including oncosts)	528	–	568	–
Long service leave (including oncosts)	828	70	790	147
Time off in lieu / Rostered Days Off	30	–	41	–
Total provisions	1,386	70	1,399	147

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Reserves

$ '000	as at 30/06/25 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/26 Closing Balance
(a) Asset revaluation reserve					
Land	14,034	–	–	–	14,034
Buildings and other structures	9,349	–	–	–	9,349
Infrastructure					
Sealed roads	11,130	–	–	–	11,130
Stormwater drainage	2,222	–	–	–	2,222
CWMS scheme	7,926	–	–	–	7,926
Formed and surfaced roads	2,988	–	–	–	2,988
Recreation and culture	878	–	–	–	878
Port Lincoln Airport	3,766	–	–	–	3,766
Aerodromes	222	–	–	–	222
Boat ramps	758	–	–	–	758
Footpaths	971	–	–	–	971
Economic affairs	138	–	–	–	138
Bridges	152	–	–	–	152
Foreshore	205	–	–	–	205
Total asset revaluation reserve	54,739	–	–	–	54,739
Comparatives	54,739	–	–	–	54,739

$ '000	as at 30/06/25 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	as at 30/06/26 Closing Balance
(b) Other reserves				
Community Wastewater Management Schemes	406	–	(354)	52
Port Lincoln Airport	(1,134)	101	–	(1,033)
Cummins Homes	49	43	–	92
Coffin Bay Caravan Park	308	–	(15)	293
Open Space	6	–	–	6
Total other reserves	(365)	144	(369)	(590)
Comparatives	1,145	711	(2,221)	(365)

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Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Reserves (continued)

Purposes of reserves

Asset revaluation reserves
The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

CWMS
Funds associated with the operation and capital works of Community Wastewater Management Schemes. Interest is calculated and the reserve adjusted for amounts owing to or owed by Council.

Port Lincoln Airport
Funds associated with the operation and future capital works of the Port Lincoln Airport. Interest is calculated and the reserve adjusted for amounts owing to or owed by Council.

Cummins Homes
Funds associated with the operation and capital works of the Cummins Homes with Council waiving any interest payable associated with a negative cash balance.

Coffin Bay Caravan Park
Funds associated with the operation and capital works of the Coffin Bay Caravan Park. Interest is calculated and the reserve adjusted for amounts owing to or owed by Council.

Open Space
Developer or Council open space contributions set aside for open space projects throughout the Council District.

Note 12. Assets subject to restrictions

$ '000	2026	2025
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and financial assets		
Open space reserve contributions	6	6
Total cash and financial assets	6	6
Total assets subject to externally imposed restrictions	6	6

Lower Eyre Council

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

Note 13. 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	6,324	7,658
Balances per Statement of Cash Flows		6,324	7,658
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		7,399	4,231
Non-cash items in income statements			
Depreciation, amortisation and impairment		3,758	3,714
Non-cash asset acquisitions		–	(2)
Grants for capital acquisitions treated as investing activity		(3,891)	(1,537)
Net (gain)/loss on disposals		(267)	(26)
		6,999	6,380
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		151	(408)
Net (increase)/decrease in inventories		(23)	(122)
Net increase/(decrease) in trade and other payables		(148)	(939)
Net increase/(decrease) in other provisions		(90)	19
Net cash provided by (or used in) operations		6,889	4,930
(c) Non-cash financing and investing activities			
Acquisition of assets by means of:			
Physical resources received free of charge	4i	–	2
Amounts recognised in income statement		–	2
Total non-cash financing and investing activities		–	2
(d) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		15	12
LGFA cash advance debenture facility		4,500	4,500

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 14. 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 fixed interest rates between 0.05% and 4.65% (2025: 0.05% and 4.15%). Short term deposits have an average maturity of 180 days and an average interest rate of 5.15% (2025: 150 days and 4.33%).

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 8.50% (2025: 9.15%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

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

Receivables - fees and other charges

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

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

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

Receivables - other levels of government

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

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

Carrying amount:
Approximates fair value.

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Lower Eyre Council

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

Note 14. Financial instruments (continued)

Liabilities - creditors and accruals

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

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

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

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

Terms and conditions:
Secured over future revenues, borrowings are repayable over a ten year period and interest is charged at fixed rates between 2.00% and 4.50% (2025: 2.00% and 4.50%).

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	6,324	–	–	6,324	6,324
Receivables	1,633	–	–	1,633	1,619
Other financial assets	–	162	115	277	225
Total financial assets	7,957	162	115	8,234	8,168
Financial liabilities					
Payables	1,026	–	–	1,026	1,026
Current borrowings	509	–	–	509	486
Non-current borrowings	–	435	–	435	423
Total financial liabilities	1,535	435	–	1,970	1,935
Total financial assets and liabilities	9,492	597	115	10,204	10,103

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Lower Eyre Council

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

Note 14. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2025					
Financial assets					
Cash and cash equivalents	7,658	–	–	7,658	7,658
Receivables	1,780	–	–	1,780	1,760
Other financial assets	–	216	198	414	284
Total financial assets	9,438	216	198	9,852	9,702
Financial liabilities					
Payables	1,012	–	–	1,012	1,012
Current borrowings	604	–	–	604	561
Non-current borrowings	–	944	–	944	909
Total financial liabilities	1,616	944	–	2,560	2,482
Total financial assets and liabilities	11,054	1,160	198	12,412	12,184

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	3.57%	909	3.57%	1,470
		909		1,470

Cash Advance Debentures
As at 30 June 2026 Council had Cash Advance Debenture facilities with the Local Government Finance Authority with a total limit of $4,500,000 of which the full amount remained undrawn.

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

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 7 and 8 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

Lower Eyre Council

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

Note 15. Commitments for expenditure

$ '000	2026	2025
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Port Lincoln Airport	–	1,290
Community Wastewater Management Scheme	236	863
	236	2,153
These expenditures are payable:		
Not later than one year	236	2,153
	236	2,153

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 16. Leases

Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of property in Note 4.

$ '000	2026	2025
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	255	278
Later than one year and not later than 5 years	805	922
Later than 5 years	1,390	1,488
	2,450	2,688

Note 17. 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.

Salarylink (Defined Benefit Fund) members
Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2024/25) of "superannuation" salary.

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

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

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

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

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 18. Contingencies and assets/liabilities not recognised in the balance sheet

Note 18. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled 1,345 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.

There were no known claims at reporting date that may result in any potential insurance losses.

3. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to $255,500 (2025: $388,837) at reporting date.

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

4. Legal expenses

Council is the planning consent authority for its area under the *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 no notices of appeal against planning decisions made prior to reporting date.

Note 19. Events after the balance sheet date

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

Lower Eyre Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 20. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 20 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	1,598	1,443
Post-employment benefits	182	162
Long-term benefits	65	–
Termination benefits	90	–
Short-term benefits	42	53
Total	1,977	1,658

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

Receipts from key management personnel comprise:

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

Contributions for Fringe Benefits Tax purposes	7	8
Rentals for Council property	17	17
Total	24	25

Parties related to key management personnel

In 2025/26 one key management personnel provided the following contributions to Council relating to transactions other than those directly related to activities associated with being a ratepayer.

$'000	2026	2025
Fringe Benefits Tax	7	8
Total	**7**	**8**

Transactions between Council and related parties

$'000	2026	2025
Donations and contributions	15	275
Contractual services	27	28
Total	**42**	**303**

Two Elected Members and Four employees are members of or have family members who are on the management committees of the following eight organisations:

- Cummins Community Hotel
- Cummins Memorial Recreation Centre
- Cummins & District War Memorial Swimming Pool - Redevelopment Committee
- United Yeelanna Football Club
- United Yeelanna Netball Club
- Cummins Bowling Club
- Port Lincoln Soccer Association

continued on next page ...

Lower Eyre Council

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

Note 20. Related party transactions (continued)

- Ramblers Netball Club

In accordance with the Local Government Act 1999, these persons declare a conflict of interest and leave the meeting environs when any matter affecting their club or organisation is discussed or voted upon.

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INDEPENDENT AUDITOR'S REPORT

To the members of Lower Eyre Council

Opinion

We have audited the accompanying financial report of the Lower Eyre Council (the Council), which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Lower Eyre Council.

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

Basis for Opinion

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

Council's responsibility for the financial report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's responsibility for the audit of the financial report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

22 October 2026

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To the members of Lower Eyre Council

Opinion

We have audited the compliance of the Lower Eyre Council (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2025 to 30 June 2026 have been conducted properly and in accordance with law.

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

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements 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.

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

The Council's responsibility for internal controls

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

Our independence and quality control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applied Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements* in undertaking this assurance engagement.

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Auditor's 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 receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, 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 Information* and ASAE 3150 *Assurance Engagements 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 for the Australian professional accounting bodies.

Limitations of controls

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

An assurance engagement on 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.

Limitation of use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

22 October 2026

Lower Eyre Council

General Purpose Financial Statements

for the year ended 30 June 2026

Certification of Auditor Independence

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

Pamela Lee
Presiding Member, Audit & Risk Committee

Date: 20 October 2026

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LOWER EYRE COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS
For the year ended 30 June 2026

Statement by Auditor

I confirm that, for the audit of the financial statements of Lower Eyre Council for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor

Partner

22 October 2026

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Appendix D – Port Lincoln Airport Management Authority Annual Report



Port Lincoln Airport

Annual Report 2025-26

Port Lincoln Airport

We acknowledge the Traditional Owners of the land and waterways on which we meet today and their continuing connection to culture and community. We pay our respects to Elders past and present and extend that respect to all other Aboriginal and Torres Strait Islander peoples in our communities.

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Overview

Port Lincoln Airport Management Authority's Vision

To provide strategic leadership and sustainable management of Port Lincoln Airport as a safe, sustainable and connected aviation gateway for the Eyre Peninsula.

Key Objectives

- Maintain safe, secure and compliant airport operations and infrastructure.
- Support the retention and growth of aviation services and regional connectivity.
- Manage and maintain airport assets to maximise operational performance and asset life.
- Improve commercial performance and diversify revenue streams to support long-term sustainability.
- Deliver responsible financial management and long-term planning.
- Progress the Port Lincoln Airport Master Plan to guide future development and land use.
- Strengthen engagement with airlines, tenants, government agencies, industry partners and the community.
- Continue building PLAMA's organisational capability, governance framework and operational resilience.

Executive Summary

The Port Lincoln Airport Management Authority (PLAMA) was established on 25 July 2025 as a Section 42 subsidiary entity under the Local Government Act (1999) responsible for the management and operation of Port Lincoln Airport. As a newly formed subsidiary organisation, the 2025-26 year has been a foundation year focused on establishing governance frameworks, policies and improving operational systems to support the long-term management and sustainability of the airport.

Throughout the year, PLAMA has maintained the safe, reliable and compliant operations of Port Lincoln Airport while progressing the transition to its new governance and operating structure. As the principal aviation gateway to the Eyre Peninsula, the airport continued to provide essential air connectivity for residents, businesses and visitors, supporting regular passenger transport, charter services, general aviation, emergency response and aeromedical operations.

Key priorities during the year included the following:

- preparation of corporate governance arrangements;
- recruitment of the Airport Chief Executive Officer and Administration Officer;
- review of commercial agreements;
- review airside operations and infrastructure assets; and
- strengthening stakeholder relationships.

These activities are positioning PLAMA to build organisational capability, enhance operational resilience and support the airport's long-term financial and operational sustainability.

(continued on next page)

Key achievements during the reporting period included;

- the review of airport pricing structures,
- progress on the Airport Master Plan,
- strengthening regulatory compliance,
- completion of the airport's new brand identity,
- advancement of commercial lease reform,
- implementation of security enhancement initiatives, and;
- investigation of priority infrastructure and asset renewal requirements.

The outcomes of these initiatives will contribute to the development of key strategic documents, guide the airport's long-term direction, and strengthen PLAMA's ability to secure future funding opportunities.

PLAMA continued to strengthen relationships with airlines, tenants, industry partners, tourism organisations and government stakeholders, recognising the importance of collaboration in supporting regional connectivity and economic development.

Looking ahead, PLAMA's priorities include progressing the delivery of a new Master Plan, enhancing commercial performance, securing external funding opportunities, strengthening organisational capability and continuing to deliver essential aviation services for the Eyre Peninsula region.

Port Lincoln Airport remains a strategically important regional asset, supporting economic growth, tourism, emergency services and community connectivity across the region.

Chairperson's Report

Jodi Glass



On behalf of the Board, I am pleased to present the first Annual Report of the Port Lincoln Airport Management Authority for 2025-26.

This has been PLAMA's establishment year. The Authority was established in July 2025 and the inaugural Board appointed in December, bringing together experience across governance, aviation, economic development, tourism, investment and regional development.

We are conscious of the responsibility entrusted to us by Lower Eyre Council. Port Lincoln Airport is an important public asset and a key part of the Eyre Peninsula's economic and social infrastructure, connecting our communities with essential services, business, tourism and opportunities beyond the region. As a Board, our responsibility is to ensure it is operated safely, managed responsibly and guided by a clear long-term view.

In our early months, we have focused on establishing sound governance and building our understanding of the Airport's operations, assets and risks. This work has taken place while the Airport continued to operate safely, reliably and in accordance with its regulatory obligations.

(continued on next page)

PLAMA was established at a time of continuing change across regional aviation. Reliable air connectivity is vital to the Eyre Peninsula, and the Board is mindful of the need to work closely with our airline partners and manage the Airport's resources carefully. It was encouraging that passenger numbers stabilised during the year, providing a sound basis for future planning.

The appointment of Jennifer May as PLAMA's inaugural Chief Executive Officer was an important milestone. Jennifer commenced in June 2026, bringing substantial experience in airport operations and commercial development, and the Board looks forward to working with her as PLAMA develops its capability and progresses the new Airport Master Plan.

I would like to acknowledge Mayor Jo-Anne Quigley and Lower Eyre Council for their support in establishing PLAMA and their confidence in the inaugural Board. I thank Delfina Lanzilli for her contribution during the formation of the Authority, which helped lay the groundwork on which PLAMA is now building.

Finally, I thank the Airport team for their work through a year of considerable change, and our airline partners, tenants and stakeholders for their continued support.

PLAMA begins its next year with a clear sense of purpose. The Board looks forward to continuing to build an Airport that serves the Eyre Peninsula well.

Jodi Glass
Chair
Port Lincoln Airport Management Authority

Governance

The Port Lincoln Airport Management Authority Charter establishes the governance framework for the Authority, outlining the functions, responsibilities and reporting obligations of the Board and management to ensure accountability, compliance and responsible financial management.

The Charter defines the following objectives and purposes for the Authority;

- To deliver the Council's objectives for the Airport set out in the Charter or otherwise resolved by Council;
- To promote and manage the Airport as the State's premier regional airport and to encourage its use by residents, tourists, visitors and the community in general;
- To provide strategic advice to the Council for the achievement of the Council's objectives for the Airport;
- To provide greater engagement of and partnership with key stakeholders of the Authority and the Airport so as to sustain and grow the community and regional use and tourism activities for the region.

Port Lincoln Management Authority Board as at 30 June 2026

ROLE	MEMBER	REPRESENTATION
Chair	Jodi Glass	Independent
Deputy Chair	Vince Scanlon	Independent
Member	Dave Batic	Independent
Member	Ryan Viney	Regional Development Australia EP CEO
Member	Sacheen Hopewell	Lower Eyre Council A/CEO



The Audit and Risk Committee was established in June 2026. The Committee as at 30 June 2026 is shown below.

ROLE	MEMBER	REPRESENTATION
Chair	Pamela Lee	Independent
Deputy Chair	Ian Swan	Independent
Member	Dave Batic	Independent

During the year the following meetings were convened to guide and monitor the governance arrangements and operations for PLAMA.

MEETING	DATE	CHAIR PRESENT	DEPUTY CHAIR PRESENT	MEMBERS PRESENT
Board	9 December 2025	✓	✓	All present
Board (special)	2 March 2026	✓	✓	All present
Board	17 March 2026	✓	✓	All present
Audit and Risk Committee	4 June 2026	✓	✓	All present





Chief Executive Officer's Report

Jennifer May



The 2025-26 financial year represented an important foundation year for the Port Lincoln Airport Management Authority (PLAMA), with a continued focus on safe and compliant operations, financial sustainability, strategic planning and governance development.

Key achievements included the review of the Airport's fees and charges to strengthen cost recovery and support future asset renewal, together with the commencement of the Airport Master Plan and associated investigations into future commercial development opportunities.

Having joined PLAMA in June 2026, I have been encouraged by the strong operational foundations already in place and the dedication of the Airport team. While opportunities have been identified to further strengthen systems, processes and commercial performance, the Airport is well positioned to support future growth and development.

As PLAMA completes its inaugural year of management, significant progress has been made in establishing the governance and strategic frameworks required to support the Airport's long-term success. I look forward to working with the Board, the Lower Eyre Council, stakeholders and the Airport team as we continue to build a safe, sustainable and connected aviation gateway for the Eyre Peninsula.

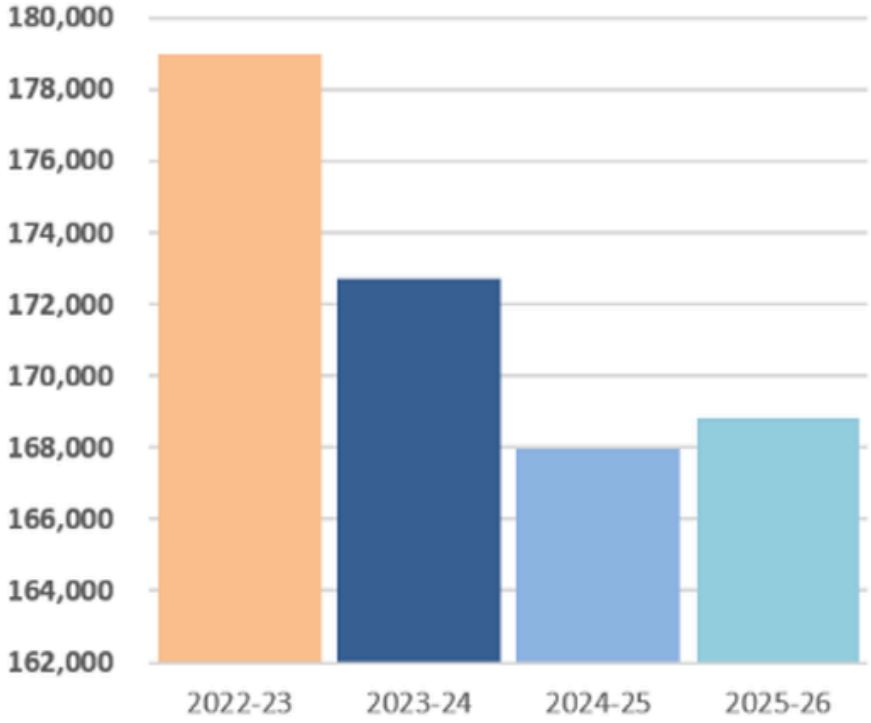
Jennifer May
Chief Executive Officer
Port Lincoln Airport Management Authority

Operations

Passenger Activity

Passenger demand remained relatively consistent throughout the 2025-26 financial year with a total of 168,810 passengers passing through the Airport.

While passenger numbers have generally trended downward since 2022, the rate of decline stabilised during the year, with passenger volumes increasing by 0.5% compared to 2024-25. This result is encouraging and reflects sustained community demand for air services, supported by consistent airline operations, providing a solid foundation for future growth and route development opportunities.



The average passenger load factor of 60% across the 2025-26 year reflects the ongoing demand for air travel and demonstrates the importance of both QantasLink and Rex services in facilitating business, tourism, healthcare access and community travel.

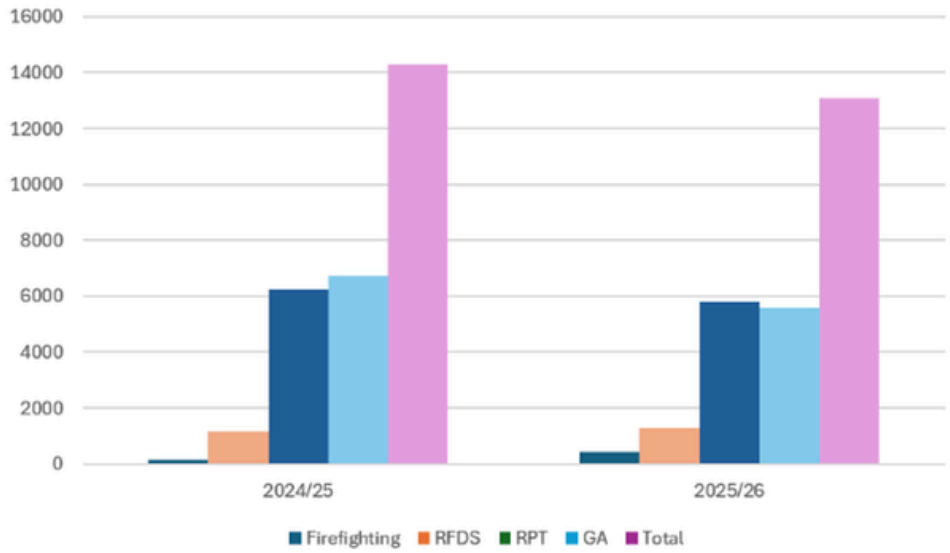
Regional Express (Rex) continued to provide regional air services throughout its restructuring period, ensuring continuity of these essential services for the Eyre Peninsula community. In addition, through arrangements established by the Australian Government in response to the airline's administration, PLAMA successfully recovered all outstanding monies owed by Rex, resulting in no adverse financial impact on the Authority.

Throughout the year, a focus has been placed on strengthening communications and relationships with the airlines to ensure retention of services and more recently on how to increase utilisation on existing services.

Aircraft Activity

During the 2025-26 financial year, the Airport averaged 254 Regular Passenger Transport (RPT) flights per month on the Port Lincoln – Adelaide route with QantasLink and Rex. There are no other RPT Port Lincoln – City routes operating at this time.

In addition to RPT services, the Airport supports general aviation, charter operations, emergency services, the Royal Flying Doctor Service, the Australian Defence Force and local flight training providers.
While the total number of aircraft movements decreased in the 2025-26 year compared to the previous financial year, this can be attributed to a decline in emergency services and general aviation activity.



Operations

Operations and Compliance

PLAMA remains committed to maintaining a safe and compliant Airport with annual technical inspections and audits being carried out in accordance with regulatory standards. Throughout the year, the Department of Home Affairs conducted random audits, with the Airport meeting its regulatory requirements. Aviation Transport Security legislation required the Airport to submit a revised Transport Security Program meeting new regulatory requirements which was submitted in June and subsequently approved by the Department of Home Affairs.

During the year, a new Wildlife Management Plan was implemented, supported by specialised wildlife management training and refresher Airport Reporting Officer training undertaken. These initiatives, together with ongoing engagement with airline operations and ground handling providers, have strengthened regulatory compliance and reinforced a strong culture of safety and security across the airport.

Following the appointment of the Airport Chief Executive Officer, an operational review was undertaken to identify improvement opportunities, with a range of operational and system enhancements scheduled for implementation during 2026-27.

Commercial and Business Activity

During the 2025-26 financial year reporting period, ongoing focus was placed on strengthening the airport's commercial operations and revenue opportunities.

A review and update of the Airport's aeronautical fees and charges was undertaken during the year ensuring alignment with cost recovery principles. Commercial initiatives focused on strengthening revenue sustainability through the progression of the lease renewal, enhanced property and contract management, and reviews of both advertising and car parking operations to identify opportunities for improved commercial returns.

Engagement with airline partners also remained a key priority, supporting service retention, operational collaboration and opportunities to grow utilisation of existing air services.
The Airport Master Plan was commissioned during the year, with approximately 40% of the draft plan completed. A substantial stakeholder engagement program was undertaken as part of the planning process, including consultation with key airport users, tenants, industry partners and other stakeholders. The Master Plan is scheduled for completion in early 2027 and will provide a strategic framework to guide the airport's long-term development, including future commercial opportunities, land use planning, infrastructure investment, and operational requirements. The Plan will support informed decision-making and help position the Airport to meet future growth, regulatory and service delivery needs.

Media and Public relations

PLAMA developed a new brand identity for the Port Lincoln Airport during the reporting period, drawing on regional themes that reflect the area's coastal environment, birdlife and aviation heritage. The new branding is scheduled for launch in 2026-27 and will further strengthen the Airport's identity and recognition under PLAMA's management.

To support community engagement and raise awareness of airport activities, PLAMA also expanded its communications and promotional activities through more frequent social media content. Airport information was also enhanced on the Council's website pending the development and launch of a dedicated Port Lincoln Airport website.

Annual Business Plan

The following Projects were planned for the 2025-26 year.

PROJECT	STATUS	COMMENT
Review Airport Governance and Management Strategy - New Model to be endorsed and implemented	Completed	S42 subsidiary approved by the Minister for Local Government 25 July 2025. Board appointed December 2025.
Development Sealed Runway	Completed	Stage 1 (Apron reseal and line marking) of 3 stage works completed.
Recruitment of Airport Chief Executive Officer	Completed	Airport CEO commenced 1 June 2026
Stage 1 Master Plan	Completed	Stage 1 to ~30-40% completed.
Installation of Bird mitigation measures	Completed	
Replacement of Administration Building Box Gutters	Completed	
Survey and Design of General and Secure Carpark expansion.	Deferred	Deferred to 2026-27
Removal of Asbestos in Rental Property	Deferred	Deferred to 2026-27
Installation of new billboard advertising infrastructure	Deferred	Deferred to 2026-27
CCTV Audit & Replacement	Deferred	Deferred to 2026-27

Financial Performance Summary

This financial report provides a comprehensive overview of Port Lincoln Airport's financial performance and position for the 2025-26 financial year and position at 30 June 2026. It reflects our continued commitment to sound financial management and strategic investment to support long-term growth.

Lower Eyre Council

Port Lincoln Airport

CASHFLOW	BUDGET 2026	ACTUAL 2026	VARIATION

Statement of Cash Flows

Long Term Financial Plan

	$ 2026 BUDGET	2026 ACTUAL	VARIATION
Cash flows from operating activities			
Receipts			
Passenger levies	2,203,200	2,190,473	(12,727)
General Aviation Charges	125,900	135,820	9,920
Property rents	165,000	171,303	6,303
Car parking fees	298,600	275,655	(22,945)
Grants, subsidies and contributions	-	312,430	312,430
Investment income	-	-	-
Reimbursements	1,336,200	1,421,066	84,866
Other income	36,800	46,515	9,715
Payments			
Employee costs	(780,689)	(614,736)	165,953
Materials, contractors and other expenses	(2,166,761)	(2,694,389)	(527,628)
Administration overheads	(213,000)	(220,997)	(7,997)
Council Dividend	(170,100)	(169,700)	400
Finance costs	(54,715)	(77,378)	(22,664)
Net cash provided by (or used in) operating activities	780,436	776,061	(4,375)
Cash flows from investing activities			
Receipts			
Grants utilised for capital purchases	-	-	-
Amounts received specifically for new or upgraded assets	1,157,200	944,668	(212,532)
Sale of replaced assets	-	-	-
Sale of surplus assets	-	-	-
Payments			
Expenditure on renewal/replacement of assets	(1,848,700)	(1,559,843)	288,857
Expenditure on new/upgraded assets	(85,000)	(60,302)	24,698
Net cash provided (or used in) investing activities	(776,500)	(675,478)	101,022
Cash flows from financing activities			
Receipts			
Proceeds from borrowings	-	-	-
Payments			
Repayments of loans	-	-	-
Net cash provided by (or used in) financing activities	-	-	-
Net increase (decrease) in cash held	3,936	100,583	96,648
plus: cash & cash equivalents at beginning of period	(1,133,987)	(1,133,987)	-
Cash and cash equivalents held at end of period	**(1,130,052)**	**(1,033,404)**	**96,648**
Additional Information			
Total cash, cash equivalents and investments	**(1,130,052)**	**(1,033,404)**	**96,648**

Lower Eyre Council

Port Lincoln Airport

Statement of Comprehensive Income

$	2026 BUDGET	2026 ACTUAL	VARIATION
Income			
Passenger levies	2,203,200	2,190,473	(12,727)
General Aviation Charges	125,900	135,820	9,920
Property rents	165,000	171,303	6,303
Car parking fees	298,600	275,655	(22,945)
Grants, subsidies and contributions	-	312,430	312,430
Investment income	-	-	-
Reimbursements	1,336,200	1,421,066	84,866
Other income	36,800	46,515	9,715
Total income	**4,165,700**	**4,553,261**	**387,561**
Expenses			
Employee costs	780,689	614,736	(165,953)
Materials, contractors and other expenses	2,166,761	2,694,389	527,628
Administration overheads	213,000	220,997	7,997
Depreciation	802,233	652,619	(149,614)
Council Dividend	170,100	169,700	(400)
Finance costs	54,715	77,378	22,664
Total expenses	**4,187,498**	**4,429,820**	**242,322**
Operating surplus / (deficit)	**(21,798)**	**123,441**	**145,239**
Physical resources received free of charge			
Asset disposal and fair value adjustments	-	(9,166)	(9,166)
Amounts received specifically for new or upgraded assets	1,157,200	944,668	(212,532)
NET SURPLUS / (DEFICIT)	**1,135,402**	**1,058,943**	**(76,459)**
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	-	-	-
Total amounts which will not be reclassified subsequently to operating result	-	-	-
TOTAL COMPREHENSIVE INCOME	**1,135,402**	**1,058,943**	**(76,459)**

Lower Eyre Council

Port Lincoln Airport

Statement of Financial Position

Long Term Financial Plan

$	2026 BUDGET	2026 ACTUAL	VARIATION
ASSETS			
Current assets			
Cash and cash equivalent assets	-	-	-
Trade and other receivables	450,000	618,529	168,529
Total current assets	**450,000**	**618,529**	**168,529**
Non-current Assets			
Infrastructure, property, plant & equipment	21,292,014	17,472,445	(3,819,570)
Total non-current assets	**21,292,014**	**17,472,445**	**(3,819,570)**
TOTAL ASSETS	**21,742,014**	**18,090,973**	**(3,651,041)**
LIABILITIES			
Current liabilities			
Trade and other payables	105,000	105,000	-
Borrowings	51,439	1,033,404	981,966
Provisions		132,583	132,583
Total current liabilities	**156,439**	**1,138,404**	**981,966**
Non-current liabilities			
Borrowings	1,078,613	-	(1,078,613)
Long-term Provisions			
Total non-current liabilities	**1,078,613**	**-**	**(1,078,613)**
TOTAL LIABILITIES	**1,235,052**	**1,138,404**	**(96,648)**
NET ASSETS	**20,506,963**	**16,952,569**	**(3,554,394)**
EQUITY			
Accumulated Surplus	11,060,963	7,506,569	(3,554,394)
Asset Revaluation Reserves	9,446,000	9,446,000	-
TOTAL EQUITY	**20,506,963**	**16,952,569**	**(3,554,394)**
	TRUE	TRUE	
	-	-	

Lower Eyre Council

Port Lincoln Airport

Uniform Presentation of Finances

2,026

Long Term Financial Plan

$	2026 BUDGET	2026 ACTUAL	VARIATION
Operating income	4,165,700	4,553,261	387,561
Operating expenses	4,187,498	4,429,820	242,322
Operating surplus / (deficit)	**(21,798)**	**123,441**	**145,239**
Net outlays on existing assets			
Capital expenditure on renewal and replacement of existing assets	(1,848,700)	(1,559,843)	288,857
Add back depreciation, amortisation and impairment	802,233	652,619	(149,614)
Add back proceeds from sale of replaced assets	-	-	-
	(1,046,467)	**(907,224)**	**139,243**
Net outlays on new and upgraded assets			
Capital expenditure on new and upgraded assets	(85,000)	(60,302)	24,698
Add back amounts received specifically for new and upgraded assets	1,157,200	944,668	(212,532)
Add back proceeds from sale of surplus assets	-	-	-
	1,072,200	**884,366**	**(187,834)**
Annual net impact to financing activities (surplus/(deficit))	**3,936**	**100,583**	**96,648**

Financial Indicators

Long Term Financial Plan

$	2026 BUDGET	2026 ACTUAL	VARIATION
Operating Surplus Ratio	-0.52%	2.71%	3.23%
Net Financial Liabilities Ratio	19%	11%	-7%
Asset Renewal Funding Ratio	100%	100%	0%

Lower Eyre Council

Port Lincoln Airport

CASHFLOW	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036

Statement of Cash Flows

Long Term Financial Plan

	$	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Cash flows from operating activities												
Receipts												
Passenger levies		2,190,473	2,385,100	2,463,063	2,543,574	2,626,717	2,712,578	2,801,246	2,892,811	2,987,370	3,085,020	3,185,861
General Aviation Charges		135,820	126,000	129,150	132,379	135,688	139,080	142,557	146,121	149,774	153,519	157,357
Property rents		171,303	170,000	212,250	331,556	339,845	348,341	357,050	365,976	375,125	384,504	394,116
Car parking fees		275,655	308,400	311,125	313,861	316,606	319,362	321,128	323,904	326,691	329,489	332,299
Grants, subsidies and contributions		312,430	-	-	-	-	-	-	-	-	-	-
Investment income		-	-	1,586	-	4,224	7,586	8,214	9,732	10,968	14,187	8,518
Reimbursements		1,421,066	1,555,906	1,638,775	1,679,544	1,721,333	1,764,166	1,808,070	1,853,072	1,899,199	1,946,479	1,994,941
Other income		46,515	49,300	86,175	87,972	89,814	91,702	93,637	95,620	97,653	99,737	101,873
Payments												
Employee costs		(614,736)	(768,211)	(844,205)	(865,310)	(984,523)	(1,009,136)	(1,034,365)	(1,060,224)	(1,086,729)	(1,113,898)	(1,141,745)
Materials, contractors and other expenses		(2,694,389)	(2,575,919)	(2,439,367)	(2,499,276)	(2,538,063)	(2,601,065)	(2,665,641)	(2,731,832)	(2,799,678)	(2,869,220)	(2,940,501)
Administration overheads		(220,997)	(223,841)	(229,437)	(235,173)	(241,052)	(247,078)	(253,255)	(259,587)	(266,076)	(272,728)	(279,546)
Council Dividend		(169,700)	(208,966)	(219,422)	(232,495)	(239,185)	(245,992)	(253,017)	(260,260)	(267,822)	(275,502)	(283,502)
Finance costs		(77,378)	(54,254)	(52,500)	(21,000)	-	(189,000)	(207,375)	(162,750)	(110,250)	(57,750)	(18,375)
Net cash provided by (or used in) operating activities		776,061	763,516	1,057,193	1,235,632	1,231,404	1,090,543	1,118,248	1,212,584	1,316,226	1,423,836	1,511,295
Cash flows from investing activities												
Receipts												
Grants utilised for capital purchases		-	-	-	-	-	-	-	-	-	-	-
Amounts received specifically for new or upgraded assets		944,668	-	337,000	-	8,743,000	-	-	-	-	-	-
Sale of replaced assets		-	-	-	-	-	-	-	-	-	-	-
Sale of surplus assets		-	-	-	-	-	-	-	-	-	-	-
Payments												
Expenditure on renewal/replacement of assets		(1,559,843)	(80,000)	(220,000)	(23,100)	(256,110)	(1,427,030)	(174,000)	(186,000)	(247,000)	(795,750)	(43,060)
Expenditure on new/upgraded assets		(60,302)	(616,000)	(673,000)	(657,000)	(13,246,000)	-	(61,610)	-	-	-	-
Net cash provided (or used in) investing activities		(675,478)	(696,000)	(556,000)	(680,100)	(4,759,110)	(1,427,030)	(235,610)	(186,000)	(247,000)	(795,750)	(43,060)
Cash flows from financing activities												
Receipts												
Proceeds from borrowings		-	1,000,000	-	-	3,600,000	350,000	-	-	-	-	-
Payments												
Repayments of loans		-	-	(600,000)	(400,000)	-	-	(850,000)	(1,000,000)	(1,000,000)	(750,000)	(350,000)
Net cash provided by (or used in) financing activities		-	1,000,000	(600,000)	(400,000)	3,600,000	350,000	(850,000)	(1,000,000)	(1,000,000)	(750,000)	(350,000)
Net increase (decrease) in cash held		100,583	1,067,516	(98,807)	155,532	72,294	13,513	32,638	26,584	69,226	(121,914)	1,118,235
plus: cash & cash equivalents at beginning of period		(1,133,987)	(1,033,404)	34,112	(64,695)	90,837	163,131	176,644	209,282	235,866	305,092	183,178
Cash and cash equivalents held at end of period		**(1,033,404)**	**34,112**	**(64,695)**	**90,837**	**163,131**	**176,644**	**209,282**	**235,866**	**305,092**	**183,178**	**1,301,413**
Additional Information												
Total cash, cash equivalents and investments		**(1,033,404)**	**34,112**	**(64,695)**	**90,837**	**163,131**	**176,644**	**209,282**	**235,866**	**305,092**	**183,178**	**1,301,413**

Lower Eyre Council

Port Lincoln Airport

Statement of Comprehensive Income

$	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Income											
Passenger levies	2,190,473	2,385,100	2,463,063	2,543,574	2,626,717	2,712,578	2,801,246	2,892,811	2,987,370	3,085,020	3,185,861
General Aviation Charges	135,820	126,000	129,150	132,379	135,688	139,080	142,557	146,121	149,774	153,519	157,357
Property rents	171,303	170,000	212,250	331,556	339,845	348,341	357,050	365,976	375,125	384,504	394,116
Car parking fees	275,655	308,400	311,125	313,861	316,606	319,362	321,128	323,904	326,691	329,489	332,299
Grants, subsidies and contributions	312,430	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	1,586	-	4,224	7,586	8,214	9,732	10,968	14,187	8,518
Reimbursements	1,421,066	1,555,906	1,638,775	1,679,544	1,721,333	1,764,166	1,808,070	1,853,072	1,899,199	1,946,479	1,994,941
Other income	46,515	49,300	86,175	87,972	89,814	91,702	93,637	95,620	97,653	99,737	101,873
Total income	**4,553,261**	**4,594,706**	**4,842,125**	**5,088,886**	**5,234,227**	**5,382,815**	**5,531,901**	**5,687,237**	**5,846,781**	**6,012,934**	**6,174,965**
Expenses											
Employee costs	614,736	825,000	845,625	866,766	986,015	1,010,665	1,035,932	1,061,830	1,088,376	1,115,585	1,143,475
Materials, contractors and other expenses	2,694,389	2,575,919	2,439,367	2,499,276	2,538,063	2,601,065	2,665,641	2,731,832	2,799,678	2,869,220	2,940,501
Administration overheads	220,997	223,841	229,437	235,173	241,052	247,078	253,255	259,587	266,076	272,728	279,546
Depreciation	652,619	832,927	864,010	899,071	934,687	1,046,361	1,072,520	1,099,333	1,126,817	1,154,987	1,183,862
Council Dividend	169,700	208,966	219,422	232,495	239,185	245,992	253,017	260,260	267,822	275,502	283,502
Finance costs	77,378	54,254	52,500	21,000	-	189,000	207,375	162,750	110,250	57,750	18,375
Total expenses	**4,429,820**	**4,720,906**	**4,650,361**	**4,753,780**	**4,939,002**	**5,340,162**	**5,487,741**	**5,575,592**	**5,659,018**	**5,745,773**	**5,849,261**
Operating surplus / (deficit)	**123,441**	**(126,200)**	**191,763**	**335,106**	**295,225**	**42,653**	**44,161**	**111,644**	**187,763**	**267,162**	**325,704**
Physical resources received free of charge											
Asset disposal and fair value adjustments	(9,166)	-	-	-	-	-	-	-	-	-	-
Amounts received specifically for new or upgraded assets	944,668	-	337,000	-	8,743,000	-	-	-	-	-	-
NET SURPLUS / (DEFICIT)	**1,058,943**	**(126,200)**	**528,763**	**335,106**	**9,038,225**	**42,653**	**44,161**	**111,644**	**187,763**	**267,162**	**325,704**
Other comprehensive income											
Amounts which will not be reclassified subsequently to operating result											
Changes in revaluation surplus - I,PP&E	-	-	-	-	-	-	-	-	-	-	-
Total amounts which will not be reclassified subsequently to operating result	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	**1,058,943**	**(126,200)**	**528,763**	**335,106**	**9,038,225**	**42,653**	**44,161**	**111,644**	**187,763**	**267,162**	**325,704**

Lower Eyre Council

Port Lincoln Airport

Statement of Financial Position

Long Term Financial Plan

	$	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
ASSETS												
Current assets												
Cash and cash equivalent assets		-	34,112	(64,695)	90,837	163,131	176,644	209,282	235,866	305,092	183,178	1,301,413
Trade and other receivables		618,529	618,529	618,529	618,529	618,529	618,529	618,529	618,529	618,529	618,529	618,529
Total current assets		**618,529**	**652,640**	**553,834**	**709,366**	**781,660**	**795,173**	**827,811**	**854,395**	**923,620**	**801,707**	**1,919,942**
Non-current Assets												
Infrastructure, property, plant & equipment		17,472,445	21,099,203	21,128,193	20,909,222	33,476,645	33,857,314	37,252,568	36,339,234	35,459,418	35,100,181	33,959,379
Total non-current assets		**17,472,445**	**21,099,203**	**21,128,193**	**20,909,222**	**33,476,645**	**33,857,314**	**37,252,568**	**36,339,234**	**35,459,418**	**35,100,181**	**33,959,379**
TOTAL ASSETS		**18,090,973**	**21,751,844**	**21,682,027**	**21,618,588**	**34,258,304**	**34,652,487**	**38,080,379**	**37,193,629**	**36,383,038**	**35,901,887**	**35,879,321**
LIABILITIES												
Current liabilities												
Trade and other payables		105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Borrowings		1,033,404	600,000	400,000	-	-	850,000	1,000,000	1,000,000	750,000	350,000	-
Provisions		132,583	47,016	48,191	49,396	50,631	51,897	53,194	54,524	55,887	57,284	58,717
Total current liabilities		**1,138,404**	**752,016**	**553,191**	**154,396**	**155,631**	**1,006,897**	**1,158,194**	**1,159,524**	**910,887**	**512,284**	**163,717**
Non-current liabilities												
Borrowings		-	400,000	-	-	3,600,000	3,100,000	2,100,000	1,100,000	350,000	-	-
Long-term Provisions			9,773	10,017	10,268	10,524	10,788	11,057	11,334	11,617	11,907	12,205
Total non-current liabilities		**-**	**409,773**	**10,017**	**10,268**	**3,610,524**	**3,110,788**	**2,111,057**	**1,111,334**	**361,617**	**11,907**	**12,205**
TOTAL LIABILITIES		**1,138,404**	**1,161,789**	**563,209**	**164,664**	**3,766,156**	**4,117,684**	**3,269,252**	**2,270,858**	**1,272,504**	**524,192**	**175,922**
NET ASSETS		**16,952,569**	**20,590,055**	**21,118,818**	**21,453,924**	**30,492,149**	**30,534,802**	**34,811,127**	**34,922,771**	**35,110,534**	**35,377,695**	**35,703,399**
EQUITY												
Accumulated Surplus		7,506,569	7,457,369	7,986,132	8,321,238	17,359,463	17,402,116	17,446,277	17,557,921	17,745,684	18,012,845	18,338,549
Asset Revaluation Reserves		9,446,000	13,132,686	13,132,686	13,132,686	13,132,686	13,132,686	17,364,850	17,364,850	17,364,850	17,364,850	17,364,850
TOTAL EQUITY		**16,952,569**	**20,590,055**	**21,118,818**	**21,453,924**	**30,492,149**	**30,534,802**	**34,811,127**	**34,922,771**	**35,110,534**	**35,377,695**	**35,703,399**
		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
		-	-	-	-	-	-	-	-	-	-	(0)

Lower Eyre Council

Port Lincoln Airport

Uniform Presentation of Finances

Long Term Financial Plan

$	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Operating income	4,553,261	4,594,706	4,842,125	5,088,886	5,234,227	5,382,815	5,531,901	5,687,237	5,846,781	6,012,934	6,174,965
Operating expenses	4,429,820	4,720,906	4,650,361	4,753,780	4,939,002	5,340,162	5,487,741	5,575,592	5,659,018	5,745,773	5,849,261
Operating surplus / (deficit)	**123,441**	**(126,200)**	**191,763**	**335,106**	**295,225**	**42,653**	**44,161**	**111,644**	**187,763**	**267,162**	**325,704**
Net outlays on existing assets											
Capital expenditure on renewal and replacement of existing assets	(1,559,843)	(80,000)	(220,000)	(23,100)	(256,110)	(1,427,030)	(174,000)	(186,000)	(247,000)	(795,750)	(43,060)
Add back depreciation, amortisation and impairment	652,619	832,927	864,010	899,071	934,687	1,046,361	1,072,520	1,099,333	1,126,817	1,154,987	1,183,862
Add back proceeds from sale of replaced assets	-	-	-	-	-	-	-	-	-	-	-
	(907,224)	**752,927**	**644,010**	**875,971**	**678,577**	**(380,669)**	**898,520**	**913,333**	**879,817**	**359,237**	**1,140,802**
Net outlays on new and upgraded assets											
Capital expenditure on new and upgraded assets	(60,302)	(616,000)	(673,000)	(657,000)	(13,246,000)	-	(61,610)	-	-	-	-
Add back amounts received specifically for new and upgraded assets	944,668	-	337,000	-	8,743,000	-	-	-	-	-	-
Add back proceeds from sale of surplus assets	-	-	-	-	-	-	-	-	-	-	-
	884,366	**(616,000)**	**(336,000)**	**(657,000)**	**(4,503,000)**	**-**	**(61,610)**	**-**	**-**	**-**	**-**
Annual net impact to financing activities (surplus/(deficit))	**100,583**	**10,727**	**499,774**	**554,077**	**(3,529,198)**	**(338,015)**	**881,071**	**1,024,978**	**1,067,579**	**626,399**	**1,466,506**

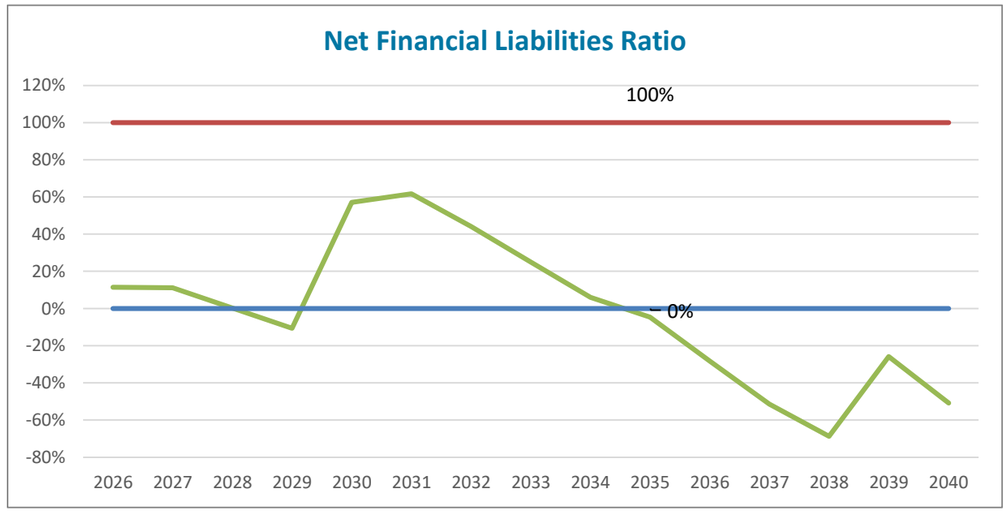
Financial Indicators

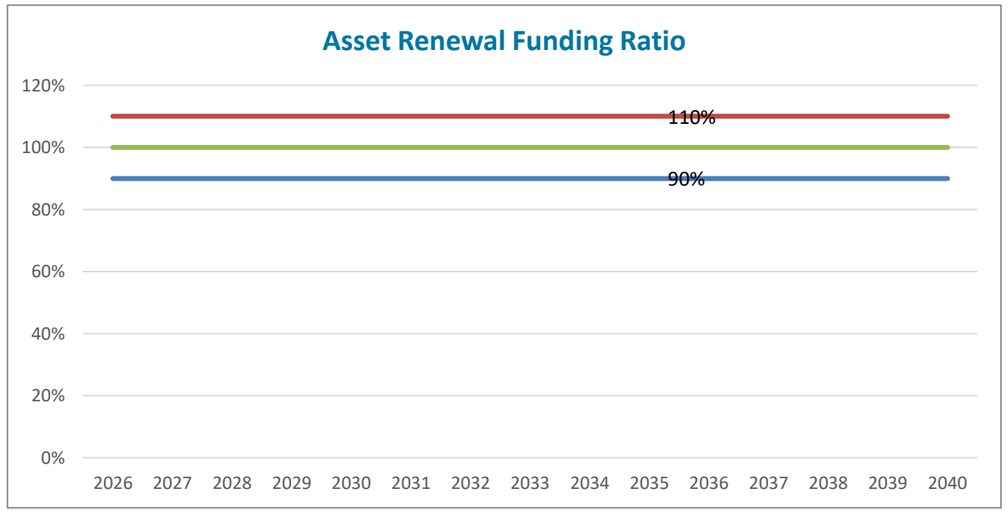
Long Term Financial Plan

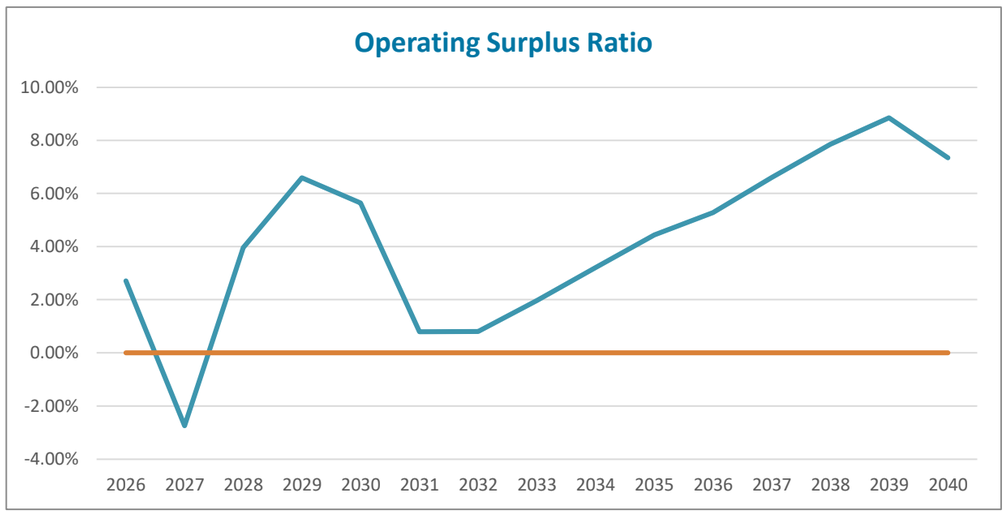
$	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Operating Surplus Ratio	2.71%	-2.75%	3.96%	6.59%	5.64%	0.79%	0.80%	1.96%	3.21%	4.44%	5.27%
Net Financial Liabilities Ratio	11%	11%	0%	-11%	57%	62%	44%	25%	6%	-5%	-28%
Asset Renewal Funding Ratio	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

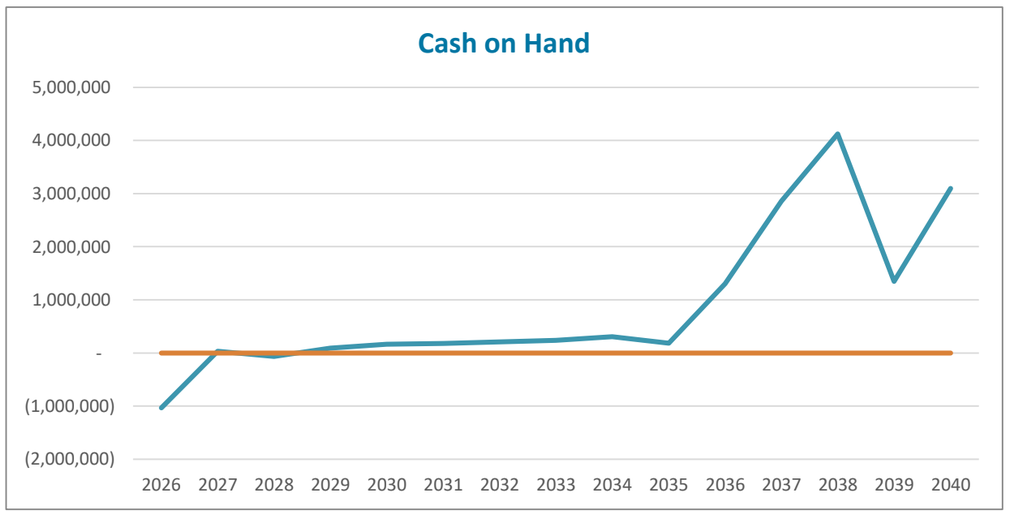
Lower Eyre Council

Port Lincoln Airport









Port Lincoln Airport

Port Lincoln Airport Annual Report 2025-26

LOWER EYRE
COUNCIL

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