

ANNUAL REPORT 2025-2026

WHYALLA

ACKNOWLEDGEMENT OF COUNTRY

Whyalla City Council Council acknowledges the Barngarla people as the traditional custodians of Whyalla and the surrounding region. We respect the Barngarla people's spiritual relationship with their country, with land, sea and sky and acknowledge their Elders – past, present and future.



DISCLAIMER

Every effort has been made to ensure that the information contained within this Annual Report is accurate. No responsibility or liability can be accepted for any inaccuracies or omissions.

This document fulfils our obligations under the Local Government Act 1999 which stipulates that all councils must produce an Annual Report (relating to the immediately preceding financial year) to be prepared and adopted by Council on or before 30 November. Information within this report is as prescribed by the legislation and as per the Annual Report Guidelines provided by the Local Government Association of South Australia.

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Mayor + CEO's Message

Welcome to Whyalla City Council's Annual Report for 2025–2026 (FY26).

This report reflects a year of continued investment in Whyalla and significant challenges for our community. Uncertainty surrounding the Steelworks has affected local workers, families and businesses, reinforcing the importance of Council's role in advocating for our city, maintaining essential services and progressing projects that support its future.

Support from the Australian and South Australian governments, alongside Council's own investment, has enabled improvements across our public spaces and community facilities. From major infrastructure projects to upgrades in our parks and recreation areas, this work is helping make Whyalla safer, more accessible and more enjoyable for residents and visitors.

Council's FY26 project highlights

Key projects progressed during the year included:

SPLASH & PLAY PLAZA

Advancing planning and design for a new foreshore destination where families can play, gather and spend time outdoors.

WHYALLA BOAT RAMP UPGRADE

Progressing works to improve safety, access and functionality for recreational and commercial boat users.

CIVIC PARK UPGRADE

Improving the park to provide more opportunities for recreation and community use.

ADA RYAN GARDENS BASKETBALL COURT UPGRADE

Enhancing a popular recreation space for casual games, exercise and social connection.

These projects sit alongside the ongoing work of maintaining our streets, gardens, buildings and public spaces. While often less visible than major developments, this work makes a lasting contribution to the appearance of our city and the health and wellbeing of our community.

Developments across Whyalla

The completion of the Whyalla Airport upgrade marked a significant milestone for the city's transport infrastructure. Other developments included progress on the Whyalla Sports Hub and new ambulance facility, along with improvements to the Whyalla Recreation Centre's front façade.

The South Australian Government's protection of the Giant Australian Cuttlefish was another important outcome, recognising the value of this extraordinary marine species to our environment, community and visitor economy.

The process to secure new ownership for the Whyalla Steelworks also remained a major focus. Council continued to advocate for the interests of our community as this process progressed, recognising the importance of the Steelworks to local employment and the wider region.

Looking ahead to FY27

The coming year will see further delivery of key foreshore projects, including construction of the Splash & Play Plaza, progress on the new foreshore building and completion of the Boat Ramp Upgrade.

Working with the Australian and South Australian governments will remain essential to delivering these projects. Council will also continue seeking Australian Government support for the planning and design of Whyalla's Central Precinct.

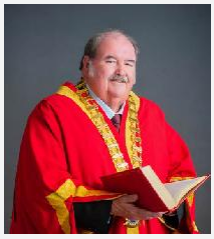
Alongside this investment, we will maintain our focus on reliable services, responsible management of community assets and the everyday needs of residents.

We thank our Council Members, employees and volunteers for their dedication throughout the year, and our community for its involvement, feedback and patience as projects progress.

FY27 will be an important year for Whyalla, with significant decisions ahead for the Steelworks and major community projects taking shape. Our focus will remain on representing our community and delivering practical improvements that serve Whyalla well into the future.

Kind regards,

Mayor
Phill Stone



CEO
Justin Commons



Our City

A city shaped by industry, connected by community and surrounded by experiences you won't find anywhere else.

Whyalla's identity has been shaped by generations of people working in mining, engineering and steelmaking. These industries remain central to our city, while our coastal lifestyle, community facilities and natural attractions make Whyalla a distinctive place to live, work and visit.

During FY26, uncertainty surrounding the Steelworks brought significant challenges for workers, families and local businesses. Alongside these challenges, investment from Council and the Australian and South Australian governments continued to support improvements across the city, providing lasting benefits for our community.

The completion of the Whyalla Airport upgrade marked an important milestone for our transport infrastructure. Progress on the Whyalla Sports Hub and new ambulance facility, together with improvements to the Whyalla Recreation Centre, reflects continued investment in the facilities and services our community needs.

Our public spaces are also evolving. Upgrades to Civic Park, the Ada Ryan Gardens basketball court and marina facilities are creating more opportunities for people to get outdoors, stay active and enjoy time together. At the foreshore, planning for the Splash & Play Plaza and new foreshore building, alongside progress on the Boat Ramp Upgrade, is laying the foundations for a more accessible and welcoming precinct.

Beyond these developments, Whyalla offers experiences that are part of everyday life for locals and a drawcard for visitors. Our coastline provides opportunities for boating, fishing and exploring the Spencer Gulf, while the circular jetty offers a distinctive outlook over the water. Nearby landscapes invite people to discover the region's coastal and outback scenery.

The annual Giant Australian Cuttlefish aggregation remains one of Whyalla's most remarkable natural attractions, although for 2026 the Cuttlefish were low. State Government protection of the species recognises its environmental significance and its importance to our city's identity and visitor economy.

At the heart of Whyalla are the people who contribute to its community life: volunteers, local businesses, sporting clubs, community groups and residents. Their efforts help keep our city connected through periods of change.

As Whyalla looks ahead, supporting our community and improving the places and services people use every day remain central to building its future.

Liveability Snapshot

Home to 21,864 residents

5.1% of our population are Aboriginal and Torres Strait Islander people

17.9% of our population born overseas

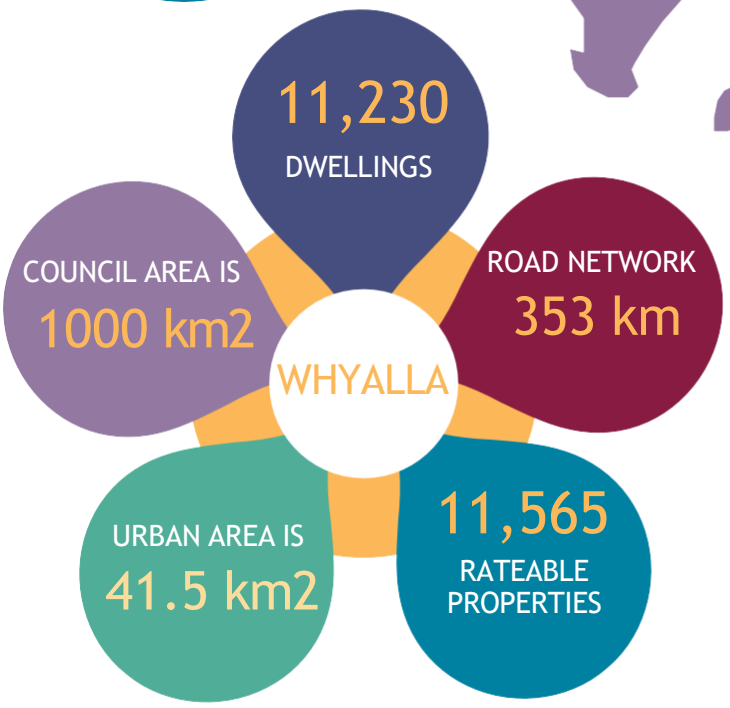
14.5% of population volunteer

300 days of sunshine a year

270mm of rainfall a year

$1.1 billion gross regional product





SEIFA INDEX 883

38% OF ADULTS COMPLETED HIGH SCHOOL

43% OF ADULTS HAVE A VOCATION OR HIGHER EDUCATION

45% OF THE POPULATION ARE AGED BETWEEN 25 AND 60

TOTAL OPERATING INCOME OF $45.6 MILLION

TOTAL OPERATING EXPENDITURE OF $47.0 MILLION

Our Leadership

Leadership of our City comes from both the Council Members and the Council's Executive Management Team. Working together, they make and implement decisions that impact on future plans for Whyalla and the lives and livelihoods of individuals, families, businesses and visitors to our City.

In 2025-26, Whyalla Council's leadership was comprised of:



Mayor
Phill Stone



Councillor
Bill
Simpson



Councillor
David
Knox



Councillor
Kathryn
Campbell



Councillor
Mark
Inglis



Councillor
Peter
Borda

Served as Deputy Mayor for 12 months from November 2024 – November 2025



Councillor
Peter
Klobucar



Deputy Mayor
Tamy Pond



Councillor
Sharon Todd

Sharon passed away during her term as councillor. We thank her for her contribution to our city.



Councillor
Zia Westerman

Executive team below, from left to right - Justin Commons (Chief Executive Officer), Jodie Perone (General Manager City Growth), Sue King (General Manager Corporate Services) and Paul Day (General Manager Infrastructure).

EXECUTIVE MANAGEMENT TEAM



Our Planning Framework

The diagram below demonstrates how our plans connect to deliver on our Vision. Consistent with our commitment on delivering our plans, we consciously keep track of our progress and report back to our community through the plans and reports outlined below.



Summary of Strategic Plan

COMMUNITY PLAN

Whyalla: 2030 and Beyond!

We Embrace Opportunity, We Thrive Together, We Lead the Way.

In our amazing transformation, Whyalla has emerged as a thriving, clean city where every resident experiences a profound sense of belonging, showcasing a remarkable resilience, innovative spirit, and a strong community bond that has fuelled our journey towards prosperity. Whyalla is a city where progress is measured not only by economic indicators but by the sense of pride and opportunity that every resident enjoys in this thriving, progressive community.

VALUES

- We Belong
- We Collaborate
- We Deliver
- We Serve

STRATEGIC PLAN 2025-2034

OUR PEOPLE AND COMMUNITY
Empowered people embrace their community to achieve a sense of belonging.

OUR LIVEABILITY
A quality life in a safe and connected community.

OUR INDUSTRIES AND BUSINESS
A diverse and prosperous economy.

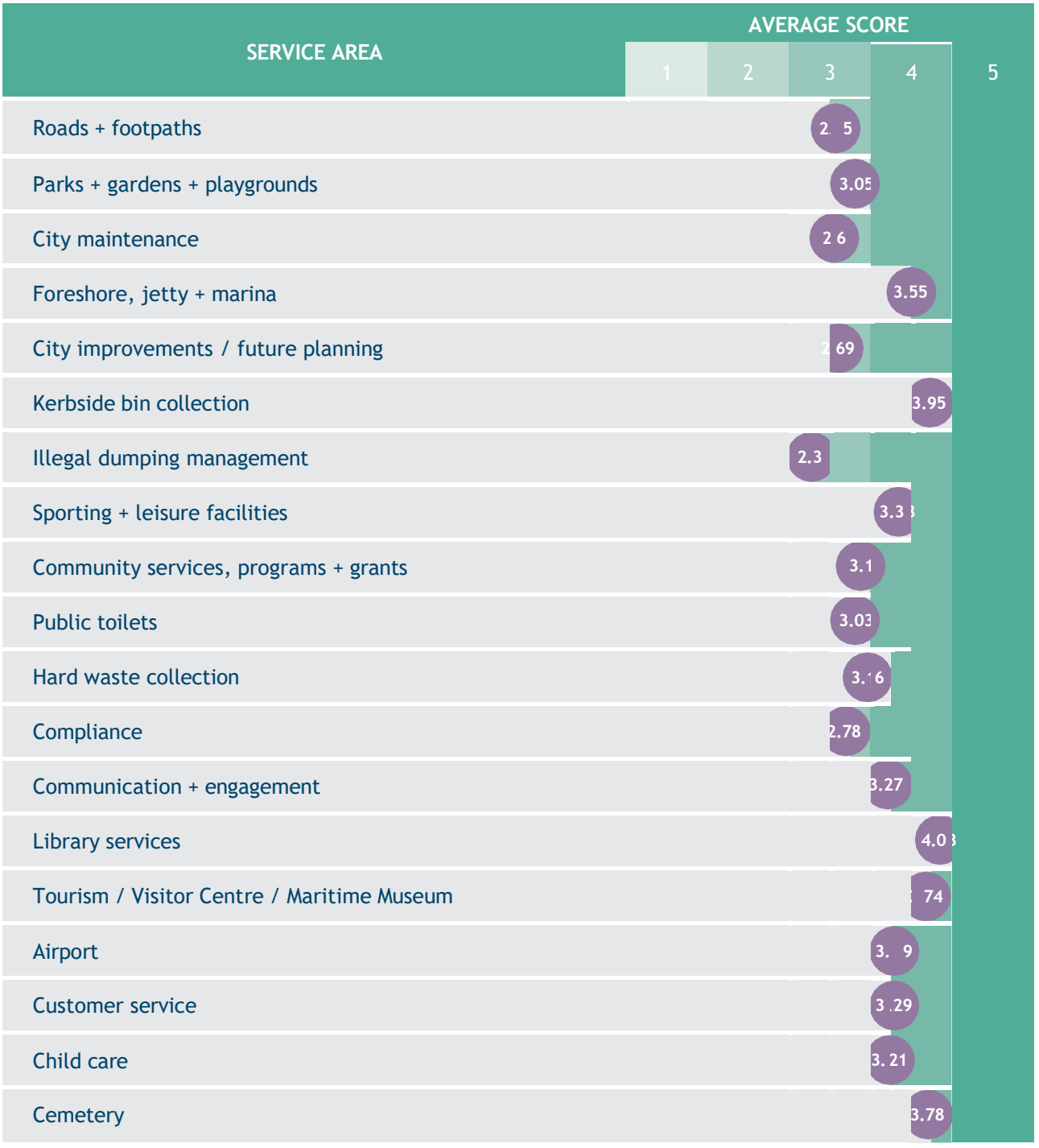
OUR LEADERSHIP
Leadership that creates and shares a prosperous future for the community of Whyalla.



CITY SCORECARD

Community Perceptions

COMMUNITY SURVEY During October 2025, Council undertook its fifth annual survey. The format of the survey changed for this year, with a focus on the relative importance of services delivered by Council and the perception of how well they are delivered. The graph below shows the services ordered from most to least important, with a score for service delivery out of 5. Council will use this information to prioritise service improvements over coming years.





ACHIEVEMENTS

Our People

BUILDING RATIONALISATION — ON TRACK

PLANNED ACTIVITIES	Continue the review of Council's buildings and plan for their future use. A change of mindset is required to ensure that the community has access to modern multi-use facilities that are highly utilised and deliver community value.
PROGRESS TO DATE	The remaining actions from the 2022 resolution were all completed prior to 30 June 2026. The old Civic Building has been marketed for sale, with some parties showing interest.

MOUNT LAURA MUSEUM — ON TRACK

PLANNED ACTIVITIES	Now that a Memorandum of Understanding is in place, look to develop the facility to improve the community offering.
PROGRESS TO DATE	A project to deliver improved displays at the Museum is well underway.



Our Liveability

CITY AMENITY — ON TRACK

PLANNED ACTIVITIES

Council is conscious of the need to ensure that service levels in the city continue to meet community expectations and not to be distracted by the development coming on line in the city. Areas of particular focus include the management of trees, weeds and illegal littering. Novel approaches may be required to make improvements in these areas while operating within current budget constraints.Currently almost half of the waste put in general waste bins across the city could be diverted to green waste. If this occurred, it would save almost $300,000 a year in disposal costs. Continued investment is required in this area to change behaviours and realise these benefits. Education programs will be undertaken with industry partners to empower the community to begin making this change.

PROGRESS TO DATE

Significant work is being undertaken to review Council's hard waste and roadside cleaning contracts, to ensure that they are being undertaken in the most efficient manner and making an overall contribution to the amenity of the city.

An additional full time role has been approved to increase the resourcing of median and verge maintenance over the next 12 months.

A site has been identified to begin trialling the rollout of an alternative verge strategy. This will then inform future funding of similar initiatives.

FORESHORE PRECINCT — ON TRACK

PLANNED ACTIVITIES

Progress the Foreshore Plaza project in line with approved funding.

Deliver the boat ramp and dredging projects in the Whyalla marina.

PROGRESS TO DATE

The Foreshore Splash & Play Plaza project has been awarded and works are expected to commence in the coming months.

The Foreshore Plaza Building will be tendered in coming months and built over 2027.

The Whyalla Boat Ramp, Pt Lowly Wharf demolition and dredging of both marinas were at practical completion by 30 June 2026. Work on the Whyalla Marina carpark will be undertaken in 2026/27.



Our Industries and Business

ECONOMIC DEVELOPMENT PLAN — ON TRACK

PLANNED ACTIVITIES

Delivery of the Economic Development Plan with the Eyre Peninsula RDA.

PROGRESS TO DATE

The RDA is undertaking significant work in the area of workforce development and transition, to ensure that the city is ready for the changes occurring at the steelwork and mining operations.

NORTHERN COASTLINE — ON HOLD

PLANNED ACTIVITIES

Continue to plan for the future of the Cuttlefish Dive Site, to deal with the risks created by increased visitation, to improve the visitor experience and to look for ways for the community to benefit from this unique tourism asset.

Continue with the negotiation of an Indigenous Land Use Agreement for the Northern Coastline, to allow for improvements to the tourist experience to proceed.

PROGRESS TO DATE

The future of development at the Cuttlefish Dive site will depend heavily on what happens with Cuttlefish numbers of the next few seasons.

AIRPORT MASTERPLAN — OFF TRACK

PLANNED ACTIVITIES

Develop a comprehensive plan for the future use of the airport, to unlock commercial opportunities that will ensure the ongoing financial sustainability of the facility.

PROGRESS TO DATE

Sufficient budget was not available to progress this item and so it has been deferred to 2026/27, where budget has been allocated.



Our Leadership

COMMUNITY PARTICIPATION — ON TRACK

PLANNED ACTIVITIES	Increase levels of community participation through engagement.
PROGRESS TO DATE	The majority of questions in the annual customer survey had more positive scores. Council have used the outcomes of the survey to help guide priority areas for the upcoming budget.

CUSTOMER EXPERIENCE — ON TRACK

PLANNED ACTIVITIES	Continued improvement of overall Customer Experience.
PROGRESS TO DATE	Regular reporting has been implemented on customer request action times, putting a lot more focus on this important area. Changes were implemented to Council's website, that should greatly improve the resolution of information requests and result in less items needing employee intervention.

ORGANISATIONAL DEVELOPMENT — ON TRACK

PLANNED ACTIVITIES	Increase maturity of the performance management framework and implementation of the training and development plan.
PROGRESS TO DATE	Metrics developed and now regularly reported on in relation to organisational development activities. Significant work being undertaken on cultural development, with future work on leadership development to occur.

INFORMATION SYSTEMS — ON TRACK

PLANNED ACTIVITIES	Continue to plan for the future modernisation of Council's information systems, while recognising that significant investment is not viable at the current moment.
PROGRESS TO DATE	Funds have been included within the 2026/27 budget to allow for the implementation of a new Enterprise Resource Planning solution to commence, to replace the current end of life system.

REVIEW IRRIGATION ASSETS — ON TRACK

PLANNED ACTIVITIES

Undertake a condition rating and valuation of Council's irrigation assets as part of the 5 year cycle. Irrigation assets are vital to allow for greening of the city without the need for water trucks which are labour intensive to operate.

PROGRESS TO DATE

This work was completed late in the financial year, resulting in a better understanding of the condition of this asset class.

SERVICE REVIEWS — OFF TRACK

PLANNED ACTIVITIES

Council is committed to ensuring public value to the Whyalla community for all Council activities.

This will be achieved by our Service Review Framework focused on identifying community need, achieving efficiency and effectiveness with the aim to achieve on-going savings that can be passed onto the rate payer, or redirected to areas identified as requiring higher need.

PROGRESS TO DATE

Council resolved to put the current system of Service Reviews on hold, as they were not meeting the organisations needs.

Instead, work will be undertaken to develop internal skills in undertaking service reviews.

FUTURE CIVIC CENTRE — ON HOLD

PLANNED ACTIVITIES

Planning for the future home of Council is an exciting opportunity to ensure the delivery of a multi-use facility that delivers the best possible outcome for the community.

PROGRESS TO DATE

The Audit & Risk Committee provided advice that Council are not in a position to own their own building at this time, and should continue to lease for the foreseeable future. Negotiations will soon be undertaken to extend the lease at the former Eyre High School site.

ADVOCACY — ON TRACK

PLANNED ACTIVITIES

- Water Security
- Housing
- Liveability
- Precinct Partnerships
- Alternate Funding Sources
- Airport Sustainability
- Public Safety

PROGRESS TO DATE

An advocacy plan was developed and adopted by Council in October 2025. Letters were sent to key stakeholders in January 2026 requesting meetings, including the Premier and Opposition Leader.

PHOTOGRAPHY BY



MEASURING OUR PERFORMANCE

Measuring Our Performance

To ensure Council's accountability in delivering on the objectives in the Strategic Plan 2025-2034, the following measures have been put in place to track progress. These measures align with the Key Performance Indicators adopted by Council for the Chief Executive Officer.

FOCUS AREA	PERFORMANCE MEASURE
ANNUAL BUSINESS PLAN DELIVERY	
Delivery of strategic initiatives **PROGRESS** Approximately 85% of initiatives are currently on track, excluding two that have been put on hold.	**On track against plans**
Delivery of capital program **PROGRESS** Over 80% of capital project delivery achieved as per tracking provided by the Manager Capital Works Delivery.	**On track against plans**
Performance against Council's adopted budget inclusive of savings **PROGRESS** After timing differences are taken into account, the underlying final year end result is approximately $270,000 worse than the original adopted budget. This is within the allowable tolerance. The increase in depreciation was greater than $270,000, meaning that Council's underlying cash position improved.	**Financial results are within 1% of the original adopted budget, based on operating ratio**
Implement strategies to restore a surplus financial position by 2026/2027 **PROGRESS** The adopted budget for Council excluding Airport includes a small surplus for 2026/27. This measure has been split into two separate areas for next year, to reflect the two goals that Council have set for Council excluding Airport and Council including Airport.	**LTFP projections**

Savings Targets

Council has incorporated saving targets into its Budget and Long Term Financial Plan projections, to put downward pressure on costs and in turn, required rate increases.

Below is a summary of saving targets that are included in the plan and how Council is performing against them.

It is important to note that cost pressures exist within many areas of Council's business, for example over the past three years significant increases have been experienced for electricity and animal rehoming. These savings targets are not a suggestion that Council's overall cost base hasn't risen, however, without them the overall impact to ratepayers would have been higher.

	INITIATIVE	DETAILS	TARGET	PROGRESS
CURRENT INITIATIVES	VACANT POSITION ALLOWANCE	Underbudgeting the payroll budget, to recognise that some positions in the business will always be vacant, while recruitment processes are undertaken.	AN AVERAGE OF 1.5 POSITIONS VACANT AT ANY TIME, A VALUE OF $165,000 FOR THE YEAR	This has saved Council $1.1 million over the past four years, with the assumption previously being 3.5 vacant positions.
	GENERAL EFFICIENCIES	Accumulation of small savings from process change.	$25,000 OF ONGOING SAVINGS.	This will be worked through in 2026/27.
PREVIOUS INITIATIVES	BUILDING RATIONALISATION	A reduction in ongoing costs from the removal of underutilised and poor quality buildings from Council's portfolio, through a mix of demolition, sale or transfer.		$200,000 of savings were achieved through a combination of reduced depreciation and interest expense from the sale of the WEDB and Patterson Street buildings.
	SEALED ROAD DEPRECIATION	A review of the useful life of sealed road pavement base, to ensure they are reflective of reality and industry standards.		This process has been completed, with ongoing savings of $120,000 achieved.



PHOTOGRAPHY BY

PROJECT DELIVERY

Projects Completed OR SIGNIFICANTLY PROGRESSED

AIRPORT UPGRADES

Due to changes in in the QANTAS fleet, a major upgrade of the runway was required, to ensure that heavier planes could continue to land in a safe manner. Council was successful in obtaining $30 million of funding from the State and Federal Governments, covering more than 90% of the total project costs. The majority of project works were completed last financial year, however, approximately $4 million of runway lighting was completed early in 2025/26. As the overall project was delivered under budget, Council was able to redirect funds to some other priority works at the airport, including a new airside fence to reduce the area required to be managed, an upgraded electrical switchboard and the replacement of the water main that is over 60 years old.

MARINA WORKS

Council was successful in achieving 80% funding for the replacement of the Boat Ramp and pontoons at the Whyalla Marina. This work was commenced in January 2026 and was largely finished by June. In addition, both the Whyalla and Pt Lowly Marinas were dredged this year, an activity that is only undertaken every few decades, and means that the channel at both locations has been significantly deepened. At Pt Lowly Marina, the old wharf was removed, while some minor repairs to the Boat Ramp were also completed.

CIVIC PARK UPGRADES

This work included the replacement of the playground with vastly improved equipment, the construction of a new public toilet, installation of basketball and pickleball courts. New paths were installed, the carpark was re-laid and a significant new lawn area was added.

CHILDCARE CENTRE PLAYSPACE

A fully upgraded play space was installed to complement the building upgrade works completed last year, and to ensure that Council meets all current standards. The project was 50% grant funded.

HMAS WHYALLA

The painting of the entire ship was undertaken, to finalise the water proofing works that have been undertaken over a number of years. Painting will need to occur on a regular basis to ensure that the asset continues to be protected from the elements.

TRANSPORT RENEWAL PROGRAM

This was the first year of a new three-year program, that includes renewal of road, kerb and footpath assets. The development of the program was based on detailed network condition data, in conjunction with visual assessments and usage information. Work was also undertaken on a number of school crossings that were at end of life. Resheeting of the unsealed road at False Bay was also commenced, with this to be completed in 2026/27.

PLANT REPLACEMENT PROGRAM

In the current year the following items were renewed:

- Tipper
- Backhoe
- 3 Mowers
- 8 Fleet Vehicles

The replacement of vehicles is important to ensuring the most efficient delivery of Council operations. Replacement schedules are designed to ensure the lowest life cycle costs of vehicles, taking into account trade in values.

Projects in the Planning Phase

FORESHORE SPLASH & PLAY PLAZA

Council has been successful in achieving $3.1 million of funding for the delivery of the Foreshore Plaza upgrade. The tender of the project took an extended period, as significant value management needed to occur, to ensure that the final outcome could be delivered within budget. Works are likely to commence around September 2026 and completed in 2027.

FORESHORE PLAZA BUILDING

Construction of a new multi-use facility at the Foreshore to replace the current Surf Life Saving building. This project has $5 million in external funding and $3 million ratepayer funding, and will be delivered over the next two financial years. The tender process will occur early in 2026/27, and works should commence prior to the end of 2026. It will include a contemporary restaurant space.

Some minor project spend has been excluded from this listing, however detailed updates on the delivery of the entire capital program can be found in Council Agendas on a quarterly basis.



PHOTOGRAPHY BY SARAH LEWIS

2026/27 ANNUAL BUSINESS PLAN SUMMARY

The Annual Business Plan sets out Council's proposed services, programs and projects for 2026-27. It aims to maintain efficient legislated and discretionary services for the community and continue progress towards the longer-term objectives for the City of Whyalla as set out in the Strategic Plan.

The Annual Business Plan is Council's key management document reflecting the work that Council needs to undertake to meet its Strategic Plan goals and objectives within the constraints of the revised Long Term Financial Plan.

RATE REVENUE MADE UP OF

FIXED CHARGE
$873
(previously $825)

GENERAL RATES
AN AVERAGE GENERAL RATE INCREASE OF $95 PER RESIDENTIAL PROPERTY
($2 a week or 5.7% - depending on valuation)

WASTE MANAGEMENT SERVICE CHARGE $440
(previously $425)

REGIONAL LANDSCAPE LEVY
(collected on behalf of the State Government)
$1,123,800 for 2026/27
($1,096,900 for 2025/26)

SIGNIFICANT INFLUENCES

Loan borrowings estimated at **$10.1 million** in June 2027

Consumer Price Index **3.5%** (March 2026)

Average Interest Rate **5.5%** (estimated)

Wage increase **5.0%** (estimated)

CAPITAL SPEND

$6.1 million
Capital spend on renewal of existing assets

$4.1 million
External funding for the delivery of new assets

$2.7 million
Council spend on the delivery of new assets

Strategic Initiatives

A key objective of the Annual Business Plan & Budget is to outline how Council will deliver on the Strategic Plan 2025-2034 objectives during the year. While much of Council's business involves ongoing service delivery, the list below outlines the specific initiatives that have been identified to be undertaken in 2026/27 to ensure that Council can deliver on these strategic objectives.

OUR PEOPLE AND COMMUNITY

Empowered people embrace their community to achieve a sense of belonging.

INITIATIVE	PLANNED ACTIVITIES	
COUNCIL ELECTIONS	Provide appropriate support to the Electoral Commission of South Australia to provide a high quality election. Ensure that the new elected body receives high quality training to set them up for a successful term.	
BUDGET		$215,000
ANIMAL MANAGEMENT	Review the operation of the Whyalla animal management facility, which is reaching end of life. Work with the RSPCA and the Dog and Cat Management Board to find a viable option to keep services operating in Whyalla and potentially engage other councils on the Eyre Peninsula re Whyalla hosting a regional facility.	
BUDGET		$400,000


Photography by Karen Bilney

OUR LIVEABILITY

A quality life in a safe and connected community.

INITIATIVE	PLANNED ACTIVITIES	
CITY AMENITY	Council have identified verge and median maintenance as a key priority for the city, in line with feedback received from the Community Survey. Additional resources will be deployed to this area, starting with two additional employees (funded from a 1% rate rise), followed by another two over the next 12 months (funded by adjustments and efficiencies in other areas). This will enhance service levels, with steady, incremental improvements as the program progresses.	
BUDGET		$225,000
FORESHORE PRECINCT	Progress the Foreshore Plaza Splash & Play and Whyalla Foreshore Centre (comprising SLS and SWFC) Building project in line with approved funding.	
BUDGET		$15,260,000

OUR INDUSTRIES AND BUSINESS

A diverse and prosperous economy.

INITIATIVE	PLANNED ACTIVITIES	
ECONOMIC DEVELOPMENT PLAN	Delivery of the Economic Development Plan through and with the Eyre Peninsula RDA.	
BUDGET		$180,000
AIRPORT MASTERPLAN	Develop a comprehensive plan for the future use of the airport, to unlock commercial opportunities that will ensure the ongoing financial sustainability of the facility.	
BUDGET		$50,000

OUR LEADERSHIP

Leadership that creates and shares a prosperous future for the community of Whyalla.

INITIATIVE	PLANNED ACTIVITIES
CUSTOMER EXPERIENCE	Continued improvement of overall Customer Experience. This includes the implementation of new technology on Council's website, to help customers find the information they are after in a more efficient manner.
BUDGET	$10,000
ORGANISATIONAL DEVELOPMENT	Increase maturity of the performance management framework and implementation of the training and development plan. Continued rollout of Council's Cultural Development Plan and leadership Development activities.
BUDGET	$60,000
INFORMATION SYSTEMS	Commence implementation of a cloud based Enterprise Resource Planning software, to replace the ageing system currently in use that will be obsolete within the next few years.
BUDGET	$240,000
SERVICE REVIEWS	Council is seeking to bring the majority of Service Review work in house over the next few years, with the current focus being on the efficiency of hard waste collection and related activities. An external provider will be engaged to review the overall operations of the outside workforce, to identify efficiencies to allow resources to be reallocated to areas based on priority of need.
BUDGET	$40,000
ADVOCACY	» Water Security » Housing » Liveability » Precinct Partnerships » Alternate Funding Sources » Airport Sustainability » Public Safety

OUR LEADERSHIP

Leadership that creates and shares a prosperous future for the community of Whyalla.

INITIATIVE	PLANNED ACTIVITIES
WATER SECURITY	Development of the Northern Water Supply Project will ensure water security in Whyalla for future generations. It also provides an opportunity to advocate for the concurrent upgrade of Whyalla's water supply network, which currently doesn't meet industry standards.
HOUSING	Whyalla is in need of significant urban renewal, with the current housing stock not ready to meet the needs of a growing population. This renewal requires both private and public sector investment and Council have an important role to play in ensuring the correct parties are brought to the table on this issue. There has been some recent progress in this area, but the announcements to date are not enough for current and future demand, so further advocacy is required.
LIVEABILITY	Whyalla needs significant investment in a large number of public infrastructure projects, to ensure that the city is able to take advantage of the opportunities that now face it. Current ratepayers cannot bear this cost, meaning that Council are required to advocate strongly for external funding sources to make this happen. The focus of all investment should be the liveability of the city, which will benefit both current and potential ratepayers long into the future. Detailed design for a number of high priority projects will be progressed, to ensure Council is shovel ready when funding is available.
PRECINCT PARTNERSHIPS	The Precinct Partnership Program represents a significant funding source that can deliver on some of the critical public infrastructure that the city needs for the future. With support from the State Government, Council will identify the highest priority projects that will be included in a funding bid to the Federal Government.
ALTERNATE FUNDING SOURCES	With the huge opportunity facing the city, Council will actively seek out alternate funding opportunities that would not be available in normal circumstances, including private partnerships and Government funding.



PHOTOGRAPHY BY



SERVICES

Council Services

COUNCIL IS PART OF YOUR EVERY DAY

Most people are surprised when they learn about all of the things Council provides for the community. Have you thought about how your daily life is improved by the services provided by the City of Whyalla? Below is a list of some of the services, programs and facilities Council delivers to make Whyalla a great place to live, work and play.





PHOTOGRAPHY BY BETTY NOTTLE

LOCAL GOVERNMENT REPORTING REQUIREMENTS

LOCAL GOVERNMENT ACTS, MANDATORY REGISTERS ETC.

City of Whyalla maintains the following registers and codes of conduct/ practice as required under the appropriate Local Government Acts:

REGISTERS

Register of interests (Members)

Register of allowances and benefits (Members)

Register of remuneration, salaries and benefits (Employees)

Register of interests (Employees)

Register of community land

Register of public roads

Register of by-laws

Register of building upgrade agreements

Register of gifts and benefits (Code of conduct for employees)

CODES

Code of conduct for members

Code of conduct for employees

Access to meetings and documents—code of practice

Procedures at meetings—code of practice

AUDITOR INDEPENDENCE

During the course of the financial year $21,311 was paid to Council's auditors. This included $17,750 for audit fees and $3,561 for travel, accommodation and other expenses. The auditors completed one additional grant acquittal during the period at a total cost of $415.

CHIEF EXECUTIVE OFFICER REVIEW PANEL MEETINGS

for 2025/26 and who attended:

Number of CEO Review Panel Meetings attended during 2025/26	5
Mayor P Stone	5/5
Deputy Mayor T Pond	2/5
Cr P Borda	3/5
Cr D Knox	4/5
Cr B Simpson	2/5
Cr K Campbell	3/5

COUNCIL MEMBER ATTENDANCE

Council Member attendance at both the Ordinary and Special Council Meetings for 2025/26.

	Ordinary Council	Special Council
Number of Meetings	12	14
Mayor P Stone	12/12	6/6
Deputy Mayor T Pond	11/12	3/6
Cr D Knox	9/12	3/6
Cr M Inglis	8/12	5/6
Cr P Klobucar	12/12	6/6
Cr S Todd	2/12	1/6
Cr K Campbell	9/12	4/6
Cr P Borda	11/12	4/6
Cr Z Westerman	10/12	6/6
Cr B Simpson	11/12	5/6

COUNCIL MEMBERS ALLOWANCES AND SUPPORT

Council members receive an annual allowance to assist with expenses incurred undertaking their role. Councillors in charge of chairing a committee are also paid an additional allowance.

The Local Government Act 1999 provides for periodic adjustments to Council Member Allowances and for these to be adjusted on each respective anniversary of the periodic election to reflect changes in the Consumer Price Index. A formula is set out in the relevant Regulations, and the States' Remuneration Tribunal applies the formula and determines the applicable amounts.

In addition, Council Members are issued with a Microsoft Surface Pro to enable them to access their email calendar, agendas and minutes.

The Mayor is provided with a Council vehicle, a Microsoft Surface Pro and a mobile phone. Office space and administrative support is also provided.

Council Members are able to claim for reimbursement of further costs in accordance with Councils' Council Members Allowances and Benefits Policy.

Council maintains a register of allowances which details the amounts and benefits paid to Council Members and is available for viewing at the Corporation of the City of Whyalla Civic Building (also available on the Council website).

COUNCIL MEMBERS ALLOWANCES AND BENEFITS

	Mayor Phil Stone	Councillor Peter Borda	Councillor Kathryn Campbell	Councillor Mark Inglis	Councillor Peter Klobucar
Council Member Allowances	$84,993	$23,232	$21,251	$21,251	$21,251
Travelling expenses for attendance at specific events					
Travelling expenses for an eligible journey					
Child care costs for attendance at specific events					
Dependant care costs for attendance at specified events					
Information Technology hardware & software					
» **All Council Members have use of a Microsoft Surface Pro**	$207	$382	$382	$382	$382
» **Internet access**					
All Council Members have access to required stationery and office consumables					
» **Business Cards**					
MAYORAL SPECIFIC FACILITIES AND SUPPORT					
Fully Maintained motor vehicle	$9,830				
Mobile phone handset and hands free car kit, including mobile phone plan	$382				
Administrative support					
» **Office Space**					
» **Access to Personal Assistant**					
TRAINING AND DEVELOPMENT ACTIVITIES/CONFERENCES/SEMINARS					
» **All Council Members have access to whole of Council training & development activities**					
NB: the Council's financial statements reflect overall costs to Council for provision of training and development activities to members					
» **Air Fares**					
» **Accommodation**	$2,430				
» **Taxi Fares/Mileage Reimbursements**	171				
OTHER BENEFITS PAID OR PROVIDED BY THE COUNCIL					
Memberships and subscriptions					
Events					
Meals and refreshments	$1,456	$318		$318	
Corporate attire or attire specific to a council event					
Access to Council Office resources					
» **Storage facilities**					
» **Use of Council meeting rooms**					
» **General media and communication support**					
TOTAL	**$99,468**	**$23,932**	**$21,632**	**$21,950**	**$21,632**

	Councillor David Knox	Deputy Mayor Tamy Pond	Councillor Bill Simpson	Councillor Sharon Todd	Councillor Zia Westerman
Council Member Allowances	$21,251	$24,560	$21,251	$17,023	$21,251
Travelling expenses for attendance at specific events					
Travelling expenses for an eligible journey					
Child care costs for attendance at specific events					
Dependant care costs for attendance at specified events					
Information Technology hardware & software					
» **All Council Members have use of a Microsoft Surface Pro**	$207	$207	$207	$318	$382
» **Internet access**					
All Council Members have access to required stationery and office consumables					
» **Business Cards**					
MAYORAL SPECIFIC FACILITIES AND SUPPORT					
Fully Maintained motor vehicle					
Mobile phone handset and hands free car kit, including mobile phone plan					
Administrative support					
» **Office Space**					
» **Access to Personal Assistant**					
TRAINING AND DEVELOPMENT ACTIVITIES/CONFERENCES/SEMINARS					
» **All Council Members have access to whole of Council training & development activities**					
NB: the Council's financial statements reflect overall costs to Council for provision of training and development activities to members					
» **Air Fares**					
» **Accommodation**					
» **Taxi Fares/Mileage Reimbursements**					
OTHER BENEFITS PAID OR PROVIDED BY THE COUNCIL					
Memberships and subscriptions					
Events					
Meals and refreshments	$150	$318			
Corporate attire or attire specific to a Council event					
Access to Council Office resources					
» **Storage facilities**					
» **Use of Council meeting rooms**					
» **General media and communication support**					
TOTAL	**$21,608**	**$25,086**	**$21,458**	**$17,341**	**$21,632**

EXTRACT FROM LOCAL GOVERNMENT ACT 1999 - SUBDIVISION 2A—GIFTS AND BENEFITS

119A—Register of gifts and benefits

(1) An employee of a council must not seek out or receive a gift or benefit that is, or could reasonably be taken to be, intended or likely to create a sense of obligation to a person on the part of the employee or influence the employee in the performance or discharge of the employee's functions or duties.

(2) If an employee of a council receives a gift or benefit of an amount greater than the amount determined by the Minister (from time to time), by notice in the Gazette1, the employee must provide details of the gift or benefit to the chief executive officer of the council in accordance with any requirements of the chief executive officer.

(3) The Minister must consult with the LGA before publishing a notice under subsection (2).

(4) The chief executive officer of a council must maintain a register of gifts and benefits received by employees of the council and must ensure that the details of each gift and benefit provided under this section are included in the register.

(5) A register maintained under this section—

(a) need not include information available in another register published by, or available for inspection at, the council or otherwise available under the Act; and

(b) may include information by reference to another register or document, provided the register or document is published by, or available for inspection at, the council and the register maintained under this clause identifies that other register or document.

(6) For the purposes of this section, a gift or benefit received by a designated person or entity in relation to an employee of a council will be treated as a gift or benefit (as the case requires) received by the employee.

(7) For the purposes of this section—

(a) 2 or more separate gifts or benefits received by an employee or a designated person or entity in relation to the employee from the same person during a financial year are to be treated as 1 gift or benefit (as the case requires) received by the employee; and

(b) 2 or more separate transactions to which an employee or a designated person or entity in relation to the employee is a party with the same person during a financial year under which the employee or the designated person has had the use of property of the other person (whether or not being the same property) during a financial year are to be treated as 1 transaction under which the employee has had the use of property of the other person during the financial year.

(8) Unless the contrary intention appears, terms and expressions used in this section and in Schedule 3 have the same respective meanings in this section as they have in that Schedule, provided that a reference in Schedule 3 to a member will be taken, for the purposes of this clause, to be a reference to an employee.

1 That being $50 (as published in the Government Gazette dated 13 February 2018).

REGISTER OF COUNCIL EMPLOYEE GIFTS AND BENEFITS

Period 1 July 2025 – 30 June 2026

Name	Date given / received	Name of donor	Description of gift / benefit	Estimated Value	Reason for offer	Accepted / declined and reason
Justin Commons	17/10/25	Whyalla Business and Tourism	1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner'	$100	Invited as a staff member – ticket purchased by Council	Accepted Total ticket value $185 – attendee recharged $85 of ticket price
Gail Rostig	17/10/25	Whyalla Business and Tourism	1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner'	$100	Invited as a staff member – ticket purchased by Council	Accepted Total ticket value $185 – attendee recharged $85 of ticket price
Sue King	17/10/25	Whyalla Business and Tourism	1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner'	$100	Invited as a staff member – ticket purchased by Council	Accepted Total ticket value $185 – attendee recharged $85 of ticket price
Ali Sanders	17/10/25	Whyalla Business and Tourism	1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner'	$100	Invited as a staff member – ticket purchased by Council	Accepted Total ticket value $185 – attendee recharged $85 of ticket price
Jodie Harvey	15/12/25	Patterson Conveyancing	Christmas Gift Hamper	$100	Appreciation gift	Accepted Shared amongst the Finance team
Lauren Green	17/12/25	Zancott Recruitment	Christmas Gift Hamper	$100	Appreciation gift	Accepted Shared amongst Council staff
Justin Commons	17/12/25	YMCA Adelaide	1x bottle of wine	$20	Appreciation gift	Accepted
Justin Commons	17/12/25	Environmental Consultative Group	Christmas Dinner	$65	End of year Christmas dinner	Accepted
Christine Barsby	23/03/26	Whyalla Rotary and Children's University	Children's University Co-ordinator Award	$500	Outstanding contribution to youth learning	(Award) Accepted

Council Member Gifts and Benefits Register	
Type	Governance
Responsible Officer	Chief Executive Officer
Policy Adopted	N/A
Next Review Date	November 2022
Public Consultation Required	No
Purpose	To enable Council Members to record all gifts and benefits as required under the Code of Conduct for Council Members

EXTRACT FROM 'CODE OF CONDUCT FOR COUNCIL MEMBERS: PART 3 – MISCONDUCT' GIFTS AND BENEFITS

3.7 Council members must not:

3.7.1 Seek gifts or benefits or any kind;

3.7.2 Accept any gift or benefit that may create a sense of obligation on their part or may be perceived to be intended or likely to influence them in carrying out their public duty;

3.7.3 Accept any gift or benefit from any person who is in, or who seeks to be in, any contractual relationship with the Council.

3.8 Notwithstanding Code 3.7; Council members may accept campaign donations as provided for in the Local Government (Elections) Act 1999

3.9 Notwithstanding Code 3.7.3; Council members may accept hospitality provided in the context of performing their duties, including:

3.9.1 Free or subsidised meals, beverages or refreshments of reasonable value provided in conjunction with:

3.9.1.1 Council work related events such as training, education sessions, workshops and conferences;

3.9.1.2 Council functions or events;

3.9.1.3 Social functions organised by groups such as Council committees and community organisations.

3.9.2 Invitations to, and attendance at, local social, cultural or sporting events.

3.10 Where Council members receive a gift, or benefit of more than a value published in the Government Gazette by the Minister from time to time[1], details of each gift or benefit must be recorded within a gifts and benefits register maintained and updated quarterly by the Council's Chief Executive Officer. This register must be made available for inspection at the principal office of the Council and on the Council website.

[1] That being $100 (as published in the Government Gazette dated 18 August 2013)

REGISTER OF COUNCIL MEMBER GIFTS AND BENEFITS

Period 1 July 2025 – 30 June 2026

Name	Date given / received	Name of donor	Description of gift / benefit	Estimated Value	Reason for offer	Accepted / declined and reason
Cr David Knox	02/09/25	Country Arts SA	Ticket to "Looking for Alibrandi"	$80	[illegible] Councillor	Accepted
Mayor Phill Stone	17/10/25	Whyalla Business and Tourism Inc	1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner'	$100	Speaker at awards evening- ticket purchased by Council	Accepted
Deputy Mayor Peter Borda	17/10/25	Whyalla Business and Tourism Inc	1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner'	$100	Invited as a councillor – ticket purchased by Council	Accepted
Cr Mark Inglis	17/10/25	Whyalla Business and Tourism Inc	1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner'	$100	Invited as a councillor – ticket purchased by Council	Accepted
Cr Tamy Pond	17/10/25	Whyalla Business and Tourism Inc	1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner'	$100	Invited as a councillor – ticket purchased by Council	Accepted
Mayor Phill Stone	17/12/25	Environmental Consultative Group	Christmas Dinner	$65	End of year Christmas dinner	Accepted
Cr Peter Borda	17/12/25	Environmental Consultative Group	Christmas Dinner	$65	End of year Christmas dinner	Accepted

NATIONAL COMPETITION POLICY

The Competitive Neutrality Policy Statement from the South Australian Government was last revised in July 2002 and applies to all Local Government authorities in South Australia, including the City of Whyalla. This Statement sets out how South Australia will enact the principles of competitive neutrality set out within the National Competition Policy.

The main aims of the Policy are to:

- **Develop an open and integrated Australian market for goods and services by removing unnecessary barriers to trade and competition;**
- **Ensure no buyer or seller in a market is able to engage in anti-competitive conduct against the public interest;**
- **As far as possible, apply the same rules of market conduct to all market participants, regardless of the form of business ownership – that is government business activities should not enjoy any net advantages solely as a result of their public ownership;**
- **Ensure that regulation of business activities which restrict competition is subject to an assessment of the likely costs and benefits**

National Competition Policy does not mean competition at any cost, however competitive neutrality is one of the key principles of the Policy. The principle is based on the concept of a level playing field for people competing for business and relates to situations where there is, or the potential for, competition between the private and public sectors.

Councils are required to identify any significant business activities that they undertake in either Category One (annual revenue in excess of $2m or employing assets in excess of $20m) or Category Two (all other significant business activities).

Council currently operates one business activity identified as falling under Category One, being the Whyalla Child Care Centre. Council is of the belief that competitive neutrality principles are currently being met for this service, as the service has now increased fees to be at or very close to all local competitors.

Confidential Items

TABLE 1

Identifies the number of times during 2025-26 that Council or a Committee made a confidential order against the provisions contained in section 90(3) paragraphs (a) – (na) of the Act. If a provision is not identified, then no orders were made during 2025-26 against that provision.

LG ACT 1999 PROVISION	SECTION OF THE LOCAL GOVERNMENT ACT	NO. OF TIMES USED IN 24/25
90(3)(a)	information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	11
90(3)(b)	Information the disclosure of which: (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting or proposing to conduct, business, or to prejudice the commercial position of the council, and (ii) would, on balance, be contrary to the public interest	12
90(3)(d)	commercial information of a confidential nature (not being a trade secret) the disclosure of which – (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest	4
90(3)(e)	matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person	5
90 (3) (g)	matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty;	10
TOTAL NUMBER OF ITEMS CONSIDERED IN CONFIDENCE		**42**

The Local Government Act 1999 specifies that Council meetings be held in a public place but, on occasion, this principle is outweighed by the need to keep the information or discussion confidential for reasons predetermined under the Local Government Act 1999 (the Act).

TABLE 2

Identifies the 41 items that Council or a Committee was satisfied of the necessity to consider in confidence during 2025/26, in accordance with Section 90(2) and Section 90(3) of the Act.

MEETING		ITEM	CONFIDENTIALITY PROVISION APPLIED	KEPT CONFIDENTIAL
DATE	TYPE			
15/07/2025	CEO Review Panel	CEO's Performance Review	S90(2) (3)(a)	Yes
05/08/2025	CEO Review Panel	CEO Review Panel Report	S90(2) (3)(a)	Yes
08/08/2025	Audit and Risk	Cyber Security Review Report	S90(2) (3)(e)	Yes
08/08/2025	Audit and Risk	Verbal Update on Council Business and Developments	S90(2) (3)(g)	Yes
08/08/2025	Audit and Risk	Update from Council Representative	S90(2) (3)(g)	Yes
11/08/2025	CEO Review Panel	CEO Performance Review	S90(2) (a)	Yes
11/08/2025	Special Council	CEO Performance Review	S90(2) (3)(a)	Yes
18/08/2025	Ordinary Council	Leases and Licences: Fees and Charges Implementation	S9(2) (3)(b)	Yes
18/08/2025	Ordinary Council	Whyalla Surf Life Saving Club and Café Funding Update and Decision	S90(2) (3)(d)	Yes
25/08/2025	Special Council	Appointment of Independent Audit and Risk Committee Member	S90(2) (3)(a)	Yes
03/09/2025	CEO Review Panel	CEO Contract Consideration	S90(2) (3)(a)	Yes
15/09/2025	Ordinary Council	SSE Solar Farm – Extension to Agreement to Lease	S90(2) (3)(b)	Yes
15/09/2025	Ordinary Council	Mission Australia and Cornerstone Housing – Youth Foyer Site Preference	S90(2) (3)(b)	Yes
15/09/2025	Ordinary Council	CEO Employment Agreement and Position Description	S90(2) (3)(a)	Partial release of annexures B and C
22/09/2025	Special Council	Lease Fees Implementation	S90(2) (3)(b)	Yes
01/10/2025	Audit and Risk	WHS Council Playground Audit Outcomes FY24-25	S90(2) (3)(e)	Yes
20/10/2025	Ordinary Council	Lease Fees Implementation	S90(2) (3)(b)	Yes
20/10/2025	Ordinary Council	Unsolicited Proposal- CR5754-342 Cartledge Avenue	S90(2) (3)(d)	Yes

MEETING		ITEM	CONFIDENTIALITY PROVISION APPLIED	KEPT CONFIDENTIAL
DATE	TYPE			
20/10/2025	Ordinary Council	Unsolicited Proposal – CR5831/957 Bevan Crescent	S90(2) (3)(d)	Yes
20/10/2025	Ordinary Council	Former Civic Building	S90(2) (3)(b)	Yes
20/10/2025	Ordinary Council	Regional Airport Strategy – Hudson Howell Report	S90(2) (3)(b)	Yes
20/10/2025	Ordinary Council	City of Whyalla Advocacy Plan	S90(2) (3)(b)	Yes
19/02/2026	CEO Review Panel	CEO Performance Review Report	S90(2) (3)(a)	Yes
16/02/2026	Ordinary Council	Former Civic Building	S90(2) (3)(b)	Yes
20/02/2026	Audit and Risk	Verbal Update on Former Civic Building	S90(2) (3)(e)	Yes
20/02/2026	Audit and Risk	Airport Audit Findings	S90(2) (3)(e)	Yes
20/02/2026	Audit and Risk	WHS Council Playground Audit Outcomes	S90(2) (3)(e)	Yes
20/02/2026	Audit and Risk	Verbal Update on Council Business and City Developments	S90(2) (3)(g)	Yes
20/02/2026	Audit and Risk	Update from Council Representative	S90(2) (3)(g)	Yes
20/02/2026	Audit and Risk	Meeting Review – Reflections and Comments	S90(2) (3)(g)	Yes
16/03/2026	Ordinary Council	CEO Mid-Year Review	S90(2) (3)(a)	Yes
10/04/2026	Audit and Risk	Verbal Update on Council Business and City Developments	S90(2) (3)(g)	Yes
10/04/2026	Audit and Risk	Meeting Review – Reflections and Comments	S90(2) (3)(g)	Yes
20/04/2026	Ordinary Council	Section 184 Process update	S90(2) (3)(b)	Yes
13/05/2026	CEO Review Panel	Confidential Report	S90(2) (3)(a)	Yes
18/05/2026	Ordinary Council	Whyalla Splash & Play Plaza Development	S90(2) (3)(b)	Yes
19/06/2026	Audit and Risk	Verbal Update on Council Business and City Developments	S90(2) (3)(g)	Yes
19/06/2026	Audit and Risk	Update from Council Representative	S90(2) (3)(g)	Yes
19/06/2026	Audit and Risk	Meeting Review – Reflections and Comments	S90(2) (3)(g)	Yes
15/06/2026	Ordinary Council	Property Modification – Youth Foyer	S90(2) (3)(b)	Yes
15/06/2026	Ordinary Council	Korda Mentha – OneSteel Manufacturing Pty Ltd	S90(2) (3)(d)	Yes
TOTAL NUMER OF ITEMS CONSIDERED IN CONFIDENCE				42

TABLE 3

Reports the number of orders made in 2025-26 pursuant to section 91(7) of the Act to keep items confidential for a specified period. It also reports the number of orders that lapsed or were released during the year and the number of orders that remained operative at the end of the financial year.

	NUMBER
No of items that remained in confidential at the end of the 2025-26 financial year	42
No of items that remained in confidential at the end of the 2024-25 financial year	140
No of confidential orders to lapse or items released during 2024-25	1
No. of items that remained confidential at the end of the 2025-26 financial year	187

MEMBERS BEHAVIOURAL STANDARDS

The total number of contraventions of section 75G (Health and safety duties) during the relevant financial year; and Nil

The total costs incurred by the council in relation to dealing with complaints alleging contravention or failure to comply with section 75G and any referrals of such complaints to the Behavioural Standards Panel during the relevant financial year - Nil

A report relating to contraventions of Chapter 5 Part 4 Division 2 (Ch 5: Members of Council, Pt 4: Member integrity and behaviour, Div 2: Member behaviour) by members of the council during the relevant financial year containing the following information: Nil

(a) The total number of contraventions of Chapter 5, Part 4, Division 2 during the relevant financial year; and Nil

(b) The total costs incurred by the council in relation to dealing with complaints alleging contravention of Chapter 5 Part 4 Division 2 and any referrals of such complaints to the Behavioural Standards Panel during the relevant financial year - Nil

The annual report required by section 270(8) of the Local Government Act relating to review of decisions and applications - Nil The annual report required by section 270(8) of the Local Government Act relating to review of decisions and applications - Nil

FREEDOM OF INFORMATION

There were 4 applications under the Freedom of Information (FOI) Act. The applications were all personal applications requesting Council specific correspondence and dog complaints.

The cost for a Freedom of information request in 2025/26 was $43.30 per application.

ELECTORAL REPRESENTATION

Section 12(4) of the Local Government Act 1999 requires a council to conduct an elector representation review at least once every eight years. Whyalla Council undertook a full review in accordance with the Act during 2025.

The table below provides a comparison of the electoral representation quota for Councils of a similar size and type to Whyalla with a ratio of council members to electors.

Derived from information provided by the Electoral Commission of SA (28/02/2025).

COUNCIL	ELECTORS	MEMBERS	RATIO
Mount Gambier	20,886	8	2,617
Barossa	19,874	11	18,13
Gawler	21,040	10	2,106
Whyalla	**16,052**	**9**	**1,784**
Murray Bridge	16.476	9	1,836
Port Pirie	13,247	9	1,476

SECTION 270 REVIEWS

A person aggrieved by a council decision can request an internal review of the decision under section 270 of the Act.

In the 2024/25 financial year, the City of Whyalla received no applications for review.

GIFTS TO COUNCIL MEMBERS FUNDED BY COUNCIL

There were no gifts to council members funded by council.

LOCAL NUISANCE AND LITTER CONTROL

Abatement notices issued for unsightly property	1
Burning complaints	59
Litter complaints	648
Parking complaints	164
Pollution complaints (Air 6, Noise 20)	26
Abandoned vehicle complaints	57
Complaints related to caravan and camping	25
Littering infringements issued	23
Parking infringements issued	25
Infringement for non compliance of an order	1

NUMBEROFILLEGAL DUMPINGREPORTS TOCOUNCILIN PREVIOUSYEARS:

2022/2023	**277**
2023/2024	**381**
2024/2025	**524**
2025/2026	**648**

LITTER AND ILLEGAL DUMPING

Illegal dumping across the city remains very high, and costs council a huge amount of money every year to clean up. Council staff are continually looking for ways to reduce the amount of rubbish dumped, e.g. waste education (reduce, reuse, recycle), hard waste bookings, recycling of scrap metal etc.

EXPIATIONFEEOF $1000

applies to general litter of more than 50 litres.

During the reporting period July – Sep 2025:

166

REPORTS OF ILLEGAL DUMPING, ITEMS ON THE VERGE.

2 expiation notices

were issued during the reporting period for those caught illegally dumping (and those who fail to clean up their illegal dumping)

During the reporting period October 2025 to March 2026:

310

REPORTS OF ILLEGAL DUMPING, ITEMS ON THE VERGE.

15 expiation notices

were issued during the reporting period for those caught illegally dumping (and those who fail to clean up their illegal dumping).

During the reporting period April – June 2026:

172

REPORTS OF ILLEGAL DUMPING, ITEMS ON THE VERGE.

6 expiation notices

were issued during the reporting period for those caught illegally dumping (and those who fail to clean up their illegal dumping)

Reports were related to rubbish that had been dumped on the verge, in rear laneways, on street corners, in park reserves, and in surrounding bushland. Types of rubbish include green waste, car tyres, building materials, concrete, engine oil, lounges, mattresses, and general household items and furniture.

NUMBEROFREPORTSABOUT UNSIGHTLYPROPERTIES:56

TRAINING AND DEVELOPMENT

The training and development activities for members of the council during the relevant financial year – There were no scheduled training sessions for Councillors this FY – refresher training took place in 2024/2025 FY. The below Refresher Training was undertaken on 15th June 2024 and delivered by Mark Searle.

CORE	MODULES
COUNCIL LEADERSHIP WORKSHOP	
An interactive session designed to unpack the effectiveness of your Council's leadership. A deeper dive into understanding how differences in leadership styles bring value. **KEY LEARNINGS** Explore and check in on Council's leadership purpose Heighten Council's capability to lead through shared conversation and learning Unpack the collective leadership behaviours Build and strengthen Council and CEO/Executive team culture Leverage leadership momentum for Council's success	**Values, Ethics and Behaviour** Understanding values and ethics, Behavioural standards for Council Members, WHS, bullying and harrassment. **Leadership Skills** Strategic thinking, Change management, Building resilience

CREDIT CARD EXPENDITURE

Month	Amount
July	$6,681.93
August	$9,293.12
September	$15,205.06
October	$21,818.93
November	$16,875.88
December	$11,464.67
January	$8,094.76
February	$21,152.47
March	$7,663.58
April	$10,111.93
May	$16,656.54
June	$8,472.36
TOTAL	**$153,491.23**

LEGAL FEES

Total	$81,741.28

There was no interstate travel for 2024/25.

Fees paid to independent members of Council's Audit Committee were:	Fees	Other
Presiding Member	$8,029	$550
Committee Members	$16,753	$2,866
TOTAL	**$24,782**	**$3416**

Procurement

COMPETITIVE TENDERING

In the 2025-2026 period a total of 51 bids were called as follows:

APPROACH TYPE	CRITERIA	NUMBER TAKEN
REQUESTS FOR WRITTEN QUOTES	Works/Services under $40,000 Low Risk Goods $100-$250,000	27
REQUEST FOR EXPRESSIONS OF INTEREST	Market Unknown	0
REQUEST FOR PROPOSAL	Process for Works/Services Unknown	0
REQUESTS FOR QUOTES	Works/Services $40,000 to $250,000 High Risk Goods $100,000 to $250,000	9
REQUESTS FOR TENDER	Goods/Plant/Works/Services above $250,000	15

REQUESTS FOR WRITTEN QUOTES

- T17 Tipper Replacement
- Cars 7 & 14 Trade In/ Replacement
- Kubota Mower Replacements
- Cars 9, 30, 32 & 41 Trade In/Replacement
- Fire Equipment Safety
- Civic Park Toilet External Refurbishment
- Traffic Management for Christmas Events
- Sale of Old Civic Building
- Retaining Wall Remediation at Civic Park
- Carting of Clay to Point Lowly
- Asbestos Removal – Illegally Dumped Building Material
- Schulz Reserve Toilet Block Demolition
- Citizens Band Hall Building Renewal
- Whyalla Early Learning Centre - Staffroom Upgrade
- Cars 31 & 32 Trade In/ Replacement
- Airport Hydraulic & Electrical Services
- Airport Fencing Native Vegetation Clearance
- Field Street Hall Kitchen Replacement
- Whyalla Public Library Ceiling Works
- Whyalla Public Library Installation of Blinds
- Library Shade Sail Replacement
- Demolition of Horse Stables at Jubilee Park
- Whyalla Early Learning Centre – Electrical Works
- Whyalla Early Learning Centre – Evaluation Doors
- Whyalla Early Learning Centre – Painting of Playrooms 1 to 4 and Hallway
- Whyalla Early Learning Centre – Glazing of Existing Windows
- Whyalla Early Learning Centre – Toddler Bathroom Upgrade

REQUESTS FOR EXPRESSIONS OF INTEREST (REOI)

- NIL

REQUESTS FOR PROPOSAL (RFP)

- NIL

REQUESTS FOR QUOTES (RFQ)

- Civic Park Play Space Collective Works
- Tanderra Switchboard Upgrade
- Electrical Tagging & Testing in Council owned Buildings (3 Years)
- Pest Control in Council owned Buildings (3 Years)
- Industrial Area Street Lighting
- Whyalla Early Learning Centre – Playspace Civil Works
- Mount Laura Homestead Building Remedial Works
- Foreshore Sand Replenishment
- Revaluation of Irrigation Assets (cancelled)

REQUESTS FOR TENDER (RFT)

- Road Resurfacing Program (5 Years)
- Whyalla Boat Ramp Upgrade
- Concrete Kerbing Program (5 Years)
- Concrete Footpath Program (3 Years)
- Linemarking & Linemarking Maintenance (3 Years)
- Whyalla Splash & Play Plaza
- Civic Park and Schulz Reserve Irrigation Renewal (On Hold)
- Airport Security Screening Services (5 Years)
- Airport Airside Fauna Exclusion Fence
- Airport Water Main Upgrade
- Airport Electrical Upgrade
- Jubilee Park Fire Services Upgrade (Construction) – Cancelled
- Leisure Centre Roofing Renewal
- Cleaning of Facilities at Point Lowly
- Whyalla Surf Life Saving Building

LOCAL PARTICIPATION

The Council is committed to maximising its ability to positively impact the local economy and community. Wherever possible, procurement is to be undertaken in a manner that will seek to create local employment opportunities and increase economic growth within the local area.

Additionally, Council is committed to maximising the skills development and employment opportunities available to young people in the city of Whyalla, by the Council, where deemed appropriate, promoting and preferencing suppliers who engage apprentices, trainees, and

cadets in their work practices.

During the development of the Acquisition Plan and associated evaluation criteria for procurements above $250,000 Council Officers must apply a fixed weighting of 30% to local content:

- **Local content was raised from 20% to 30% via a Council resolution on 17 March 2025 for a period of one year due to the economic climate at the time.**
- **Council resolved to continue with the 30% local content at a meeting held on 16 February 2026.**
- **This is to align Council practice with the Office of the Industry Advocate/State Government position from 3 March 2025 that any State Government procurement valued over $220,000 or more within the region, or projects that can deliver direct economic benefits, will require a Whyalla Tailored Industry Participation Plan.**
- **In other circumstances where weighted criteria is not used, local prices of up to 15% above the best non- local price will be considered.**

WHYALLA SPLASH & PLAY PROJECT

Whyalla was one of five South Australian projects securing funding through the Australian Government's Growing Regions Program, receiving $3.1 Million in grant funding.

Three tenders were received and after an extensive value management evaluation process the contract for was awarded to Outside Ideas CLC Pty Ltd.

It is expected that the Contractor will start works in September 2026 and works are anticipated to be completed late June 2027.

WHYALLA BOAT RAMP UPGRADE

The tender for the Whyalla Boat Ramp Upgrade had a budget of $2.1 Million which comprised of $1.7 Million in grant funding.

Two tenders were received and the Works were awarded to Civil Tech Pty Ltd.

Works were almost completed at 30 June 2026.

WHYALLA SURF LIFE SAVING BUILDING

The tender for the Whyalla Surf Life Saving Building has a budget $8,000,000 with $5,000,000 being grant funding.

The tender opened at the end of June and will close in August.

Contract works are anticipated to commence in October 2027.

People & Culture

MANAGEMENT TEAM

Council's Executive Leadership Team (ELT) comprises the Chief Executive Officer and three General Managers, who are employed under individual common law employment agreements.

Executive employment packages consist of a Total Employment Cost (TEC) package, which may include:

- **Annual base salary;**
- **Employer superannuation contributions;**
- **Fully maintained motor vehicle with private use or an equivalent vehicle allowance;**
- **Accommodation subsidy (where applicable);**
- **Council-provided work-related electronic devices;**
- **Professional development allowance;**
- **Professional membership reimbursement.**

LABOUR MARKET FLUCTUATION

As at 30 June 2026, Council employed 160 employees, compared to 162 as at at 30 June 2025.

TRAINEES

Council continues to invest in the development of future talent through it's school-based traineeship program under Council's Career Pathways Framework.

In 2025–26, Council engaged six school-based trainees across Civil Maintenance, Childcare, Visitor Information Services, Corporate Services and City Development.

These traineeships are delivered in collaboration with local high schools, students, and Council. They are designed to provide young people with paid, hands on work experience. All on the job and off the job training contributes toward the completion of their South Australian Certificate of Education (SACE). School based trainees undertake a Certificate II or Certificate III qualification relevant to their chosen field.

All appointments to positions during the reporting period were made through a merit based recruitment and selection process.

EMPLOYEE TURNOVER

The Annual Employee turnover rate for 2025-2026 is 18.75%, comprising primarily of voluntary resignations and retirements. This represents an increase compared to 13.9% in 2024–2025.

The full time equivalent (FTE) for 30 June 2026 was 139.08. This is compared to 136.98 at 30 June 2025.

As at 30 June 2026, Councils average workforce age is 46.2, remaining steady with 2024-2025 reporting at 46.3.

As at 30 June 2026, Council employees had an average length of service of 10.8 years, compared to 11.5 years at 30 June 2025.

As at 30 June 2026, the City of Whyalla's gender balance for male, female and other employees was 39%, 60%, and 1%. The gender split for Executive Leadership Team is 50% male and 50% female.

YEARS

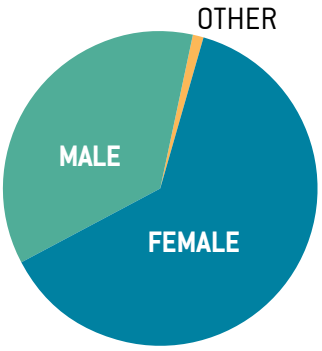
The average length of service for employees at the Council (workforce tenure) is: **10.8**

City of Whyalla's workforce average age is **46.2**

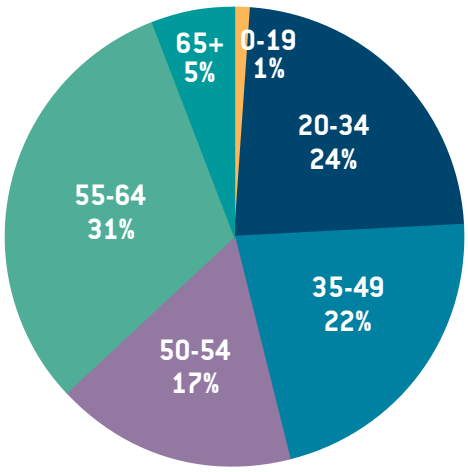
DIVERSITY BALANCE

Ratio of Male, Female and Other employees % as at 30 June 2025

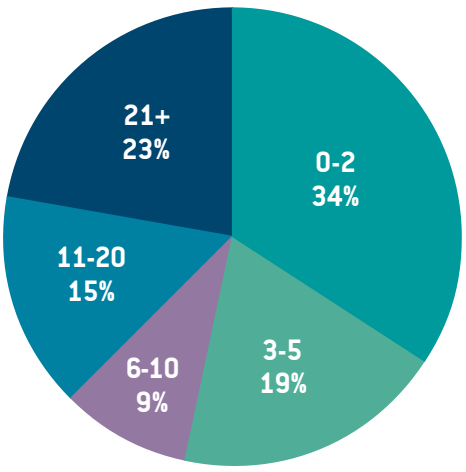
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AGE OF WORKFORCE %

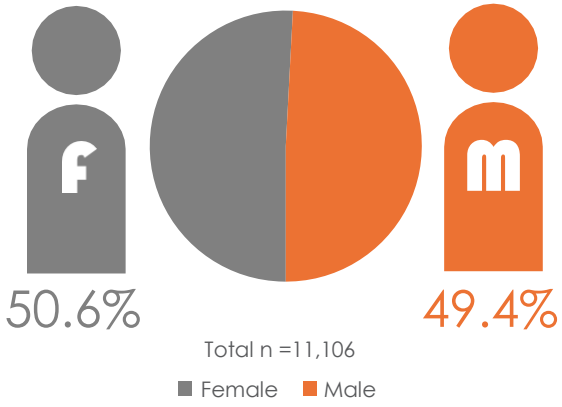


WORKFORCE TENURE YEARS OF SERVICE %



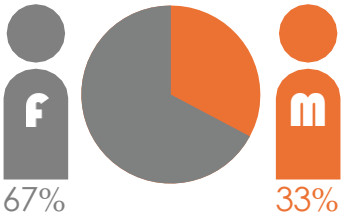
EMPLOYEE SNAPSHOT

TOTAL WORKFORCE

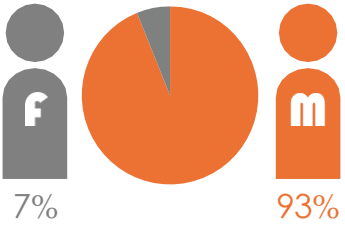


INDOOR/OUTDOOR WORKFORCE

INDOOR (SAMSOA)

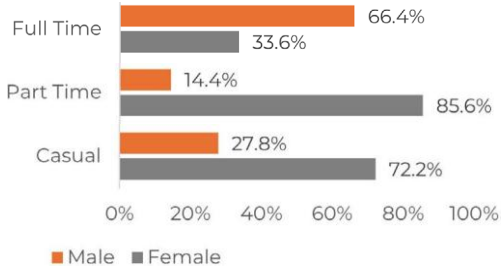


OUTDOOR (LGE) WORKFORCE



EMPLOYMENT TYPE – BY HEADCOUNT

n = 11,106



LEADERSHIP - SPHERE OF INFLUENCE

2/4



of the Senior Management Team identify as female

KEY INITIATIVES

(List any key initiatives that Council are undertaking here, examples below)

- Flexible Career Pathways to accommodate different life stages
- Recruitment training to address unconscious bias
- Gender Pay Gap Audits undertaken annually
- Establishment of a Diversity and Inclusion Committee

RISK AND WHS MANAGEMENT

Risk and WHS Management

City of Whyalla remains committed to providing a safe and healthy workplace through role-specific WHS training, effective systems and regular review of policies and procedures.

Council has also reviewed and updated its Risk Management Framework to strengthen risk governance, improve consistency and support informed decision-making.

Health and wellbeing initiatives, including the Employee Assistance Program, annual skin checks and health assessments, support employee wellbeing and form part of Council's broader risk mitigation approach.

Council annually undertakes a Work Health Safety and Injury Management Plans and Programs Review. Annually the areas for attention shift relevant to updates, legislative, strategic or operations factors. The key focus areas over 25-26 include;

- **Drug and Alcohol Management;**
- **Fitness for Work;**
- **Psychosocial Risk Management;**
- **Contractor Management;**
- **Hazard Management; and**
- **Training and Competency.**

These initiatives support continuous improvement, legislative compliance and effective WHS and risk management.

PHOTOGRAPHY BY KAREN BILNEY



FINANCIAL STATEMENTS



THE CORPORATION OF THE CITY OF WHYALLA

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2026

WHYALLA CITY COUNCIL

The Corporation of the City of Whyalla

General Purpose Financial Statements

for the year ended 30 June 2026

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The Corporation of the City of Whyalla

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.

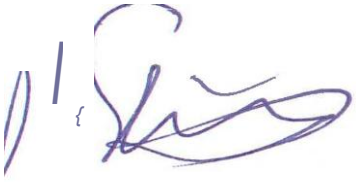
In our opinion:

- 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.



Justin Commons
Chief Executive Officer

09 October 2026



Phillip Stone
Mayor

09 October 2026

The Corporation of the City of Whyalla

Statement of Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Income			
Rates	4a	28,106	27,247
Statutory charges	4b	489	461
User charges	4c	5,871	5,105
Grants, subsidies and contributions - operating	4g	10,159	10,249
Grants, subsidies and contributions - capital	4g	912	595
Investment income	4d	66	68
Reimbursements	4e	16	75
Other income	4f	1,325	1,615
Total income		46,944	45,415
Expenses			
Employee costs	5a	15,690	14,712
Materials, contracts and other expenses	5b	20,487	20,218
Depreciation, amortisation and impairment	5c	10,089	9,323
Finance costs	5d	300	816
Total expenses		46,566	45,069
Operating surplus / (deficit)		378	346
Physical resources received free of charge	4i	–	45
Amounts received specifically for new or upgraded assets	4g	6,031	23,946
Asset disposal and fair value adjustments	6	(1,098)	6,605
Net surplus / (deficit)		5,311	30,942
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	11a	12,683	21,076
Total other comprehensive income		12,683	21,076
Total comprehensive income		17,994	52,018

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

The Corporation of the City of Whyalla

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $ '000	2025 $ '000
ASSETS			
Current assets			
Cash and cash equivalent assets	7a	390	8,099
Trade and other receivables	7b	6,034	3,790
Inventories	7c	2,534	2,548
Total current assets		8,958	14,437
Non-current assets			
Other non-current assets	8	1,284	2,364
Infrastructure, property, plant and equipment	9	431,923	416,287
Total non-current assets		433,207	418,651
TOTAL ASSETS		442,165	433,088
LIABILITIES			
Current liabilities			
Trade and other payables	10a	5,067	11,995
Borrowings	10b	2,500	2,000
Provisions	10c	2,525	2,503
Total current liabilities		10,092	16,498
Non-current liabilities			
Borrowings	10b	–	2,500
Provisions	10c	1,233	1,244
Total non-current liabilities		1,233	3,744
TOTAL LIABILITIES		11,325	20,242
Net assets		430,840	412,846
EQUITY			
Accumulated surplus		72,533	65,300
Asset revaluation reserves	11a	356,675	343,992
Other reserves	11b	1,632	3,554
Total equity		430,840	412,846

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

The Corporation of the City of Whyalla

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 at the end of previous reporting period		65,300	343,992	3,554	412,846
Net surplus / (deficit) for year		5,311	–	–	5,311
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	9a	–	12,683	–	12,683
Total comprehensive income		5,311	12,683	–	17,994
Transfers between reserves		1,922	–	(1,922)	–
Balance at the end of period		72,533	356,675	1,632	430,840
2025					
Balance at the end of previous reporting period		37,680	322,916	232	360,828
Net surplus / (deficit) for year		30,942	–	–	30,942
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	9a	–	21,076	–	21,076
Total comprehensive income		30,942	21,076	–	52,018
Transfers between reserves		(3,322)	–	3,322	–
Balance at the end of period		65,300	343,992	3,554	412,846

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

The Corporation of the City of Whyalla

Statement of Cash Flows

for the year ended 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Cash flows from operating activities			
Receipts			
Rates receipts		28,066	26,926
Statutory charges		507	478
User charges		6,253	5,439
Grants, subsidies and contributions (operating purpose)		10,200	10,265
Investment receipts		66	68
Reimbursements		18	82
Other receipts		1,783	9,900
Payments			
Payments to employees		(16,298)	(14,566)
Payments for materials, contracts and other expenses		(28,032)	(20,262)
Finance payments		(364)	(924)
Net cash provided by (or used in) operating activities	13b	2,199	17,406
Cash flows from investing activities			
Receipts			
Amounts received specifically for new or upgraded assets		4,221	24,290
Grants utilised for capital purposes		912	595
Sale of real estate developments		–	885
Sale of replaced assets		171	165
Sale of surplus assets		1	12,554
Payments			
Expenditure on renewal/replacement of assets		(7,341)	(9,189)
Expenditure on new/upgraded assets		(5,891)	(22,331)
Net cash provided (or used in) investing activities		(7,927)	6,969
Cash flows from financing activities			
Receipts			
Proceeds from borrowings		14,425	34,700
Proceeds from bonds and deposits		96	39
Payments			
Repayment of bonds and deposits		(77)	(120)
Repayments of borrowings		(16,425)	(51,000)
Net cash provided by (or used in) financing activities		(1,981)	(16,381)
Net increase (decrease) in cash held		(7,709)	7,994
plus: cash & cash equivalents at beginning of period		8,099	105
Cash and cash equivalents held at end of period	13a	390	8,099

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

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 15 of the *Local Government (Financial Management) Regulations 2026* dated 09 October 2026

1.2 Critical accounting estimates

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

Particular areas involving a high degree of judgement or complexity include the estimation of future payments and timing in relation to landfill restoration. Further information in relation to the estimation of these liabilities are given in the relevant sections of these Notes.

1.3 Rounding

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

(2) The local government reporting entity

The Corporation of the City of Whyalla is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at Grundel street, Whyalla Norrie. These financial statements include the Council's operations.

(3) Income recognition

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

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

$'000	Cash Payment Received	Annual Allocation	Annual Net Timing Difference	Cumulative Net Timing Difference
2023/24	$509	$6,113	-$5,604	$0
2024/25	$9,810	$6,464	+$3,346	+$3,346
2025/26	$ 9,314	$ 6,872	+$ 2,442	+$5,788

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.

continued on next page ...

Note 1. Summary of Material Accounting Policies (continued)

The Adjusted Operating Surplus Ratio disclosed in Note 2 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

(4) Cash, cash equivalents and other financial instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 14.

(5) Inventories

5.1 Real estate assets developments

Real Estate Assets developments have been classified as Inventory in accordance with *AASB 102 Inventories* and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

5.2 Other real estate held for resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Certain properties, auctioned for non-payment of rates in accordance with the *Local Government Act 1999* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

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

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

6.2 Materiality

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

continued on next page ...

The Corporation of the City of Whyalla

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

Note 1. Summary of Material Accounting Policies (continued)

Examples of capitalisation thresholds applied during the year are given below (or in Note 9). No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	$5,000
Other Plant & Equipment	$5,000
Buildings - New Construction/Extensions	$10,000
Open Space Structures	$10,000
Street Furniture & Playground Equipment	$5,000
Road Construction & Reconstruction	$10,000
Paving & Footpaths, Kerbs & Gutters	$5,000
Drains & Culverts	$5,000
Reticulation Extensions	$5,000
Sidelines & Household Connections	$5,000
Irrigation	$5,000

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

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-Making Equipment	5 to 8 years
Other Plant and Equipment	5 to 15 years
Street Furniture	10 to 20 years

Building & Other Structures

Buildings – Masonry (overall)	50 to 100 years
Buildings – Other Construction	20 to 40 years
Buildings – Roofing	40 to 60 years
Buildings – Services	10 to 100 years
Buildings – Interior	20 to 40 years
Buildings – Sub-Structure	50 to 120 years
Buildings – Super Structure	50 to 100 years
Open Space Structures – Masonry and Engineered Structures	50 to 100 years
Open Space Structures – Other Construction	20 to 40 years
Playground Equipment	5 to 20 years

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

Infrastructure

Sealed Roads – Surface	15 to 30 years
Sealed Roads – Lower Surface / Single Layer	45 to 100 years
Sealed Roads – Carparks	30 to 50 years
Sealed Roads – Pavement Base	65 to 100 years
Sealed Roads – Pavement Sub-Base	400 to 750 years
Unsealed Roads	10 to 20 years
Paving & Footpaths, Kerbs & Gutters - Surface	25 to 75 years
Paving & Footpaths, Kerbs & Gutters - Sub-Surface	100 to 300 years
Traffic Signals & School Crossings	25 years
Stormwater - Drains	70 to 100 years
Stormwater - Culverts	70 to 100 years
Stormwater - Flood Control Structures	70 to 100 years
Stormwater - Dams and Reservoirs	70 to 100 years
Stormwater - Reticulation Pipes	70 to 120 years
Irrigation - Primary Supply Lines	80 years
Irrigation - Secondary Supply Lines	50 years
Irrigation - Sub-Surface Supply Lines (Tertiary)	25 years
Irrigation - Pump Stations & Controls	10 to 20 years
Irrigation - Sprinklers, Drippers and Valves	15 to 20 years
Irrigation - Miscellaneous	25 to 50 years

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 ...

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 & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

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

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme and other superannuation funds. 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) Provisions for reinstatement, restoration and rehabilitation

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

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change.

Given there is no air space remaining in the Landfill, all adjustments made to the provision for the capping of landfill cell obligations in future years are recognised through the Statement of Comprehensive Income for the life of the Provision.

As the future cash outflows are estimates that can materially impact the value of the provision, they will be externally verified once every 5 years. In the intervening years the costs are indexed. The last external review was undertaken by Waste and Management Services as at 30 June 2025, with the next review due by 30 June 2030.

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

(11) Leases

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

11.1 Council as a lessee

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

i) Right-of-Use-Assets

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

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

ii) Lease Liabilities

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

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

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

(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 yet 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.

continued on next page ...

The Corporation of the City of Whyalla

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

Note 1. Summary of Material Accounting Policies (continued)

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. 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 G*eneral 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 further 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

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.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators

	Indicator 2026	Indicators 2025	2024
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*			
1. Operating Surplus Ratio Operating surplus / Total operating income *This ratio expresses the operating surplus as a percentage of total operating revenue.*	**0.8%**	0.8%	(27.0)%
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income *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.*	**10%**	18%	71%
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 / Total operating income	**(6.8)%**	(7.1)%	(9.2)%
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**25%**	28%	61%
3. Asset Renewal Funding Ratio Asset renewals / Infrastructure and Asset Management Plan required expenditure *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.*	**152%**	79%	95%

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The Corporation of the City of Whyalla

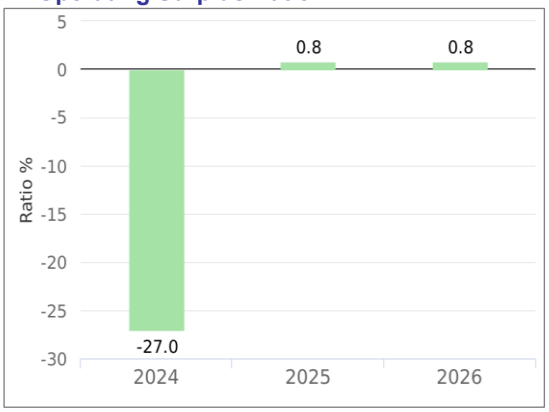
Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators (continued)

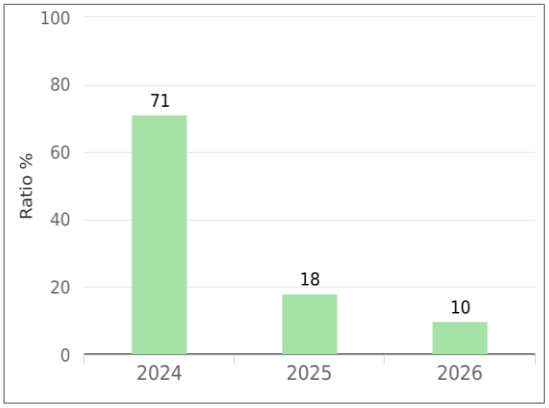
Financial indicators - graphs

1. Operating Surplus Ratio



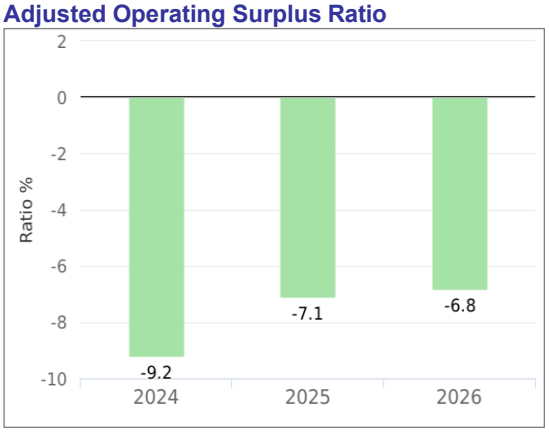
Purpose of operating surplus ratio	Commentary on 2025/26 result
This indicator is to determine the percentage the operating revenue varies from operating expenditure	2025/26 ratio 0.8% The timing difference of Financial Assistance Grants has culminated in the ratio displaying a positive result for the year. The Adjusted Operating Surplus Ratio provides a better measure of Council's underlying result.

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 10% This ratio is impacted by the timing difference of Financial Assistance Grants being lower than it otherwise would be. The adjusted Net Financial Liabilities Ratio provides a better measure of Council's underlying debt.

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 (6.8)% While the ratio shows a deficit result, this is aligned with the original budget position. The result shows that Council continues to move back towards a breakeven result, which will occur over the coming years.

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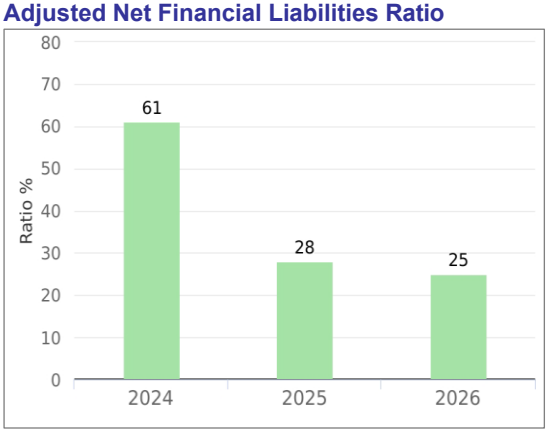
The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

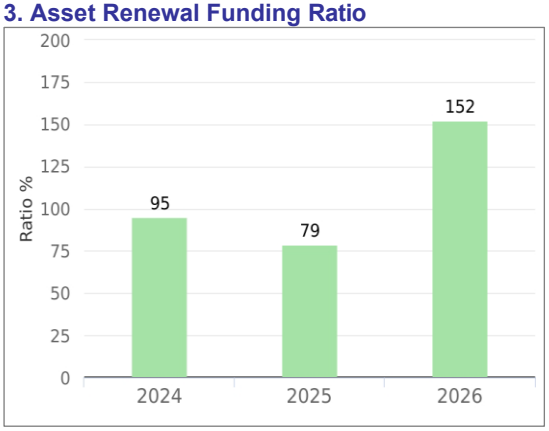
Note 2. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio	Commentary on 2025/26 result
	2025/26 ratio 25%
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	This ratio shows that Council's debt levels are relatively low when compared to overall revenue, meaning that current borrowing levels are not of concern. This ratio is expected to drop slowly over time.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2025/26 result
	2025/26 ratio 152%
This indicator aims to determine if assets are being renewed and replaced in an optimal way	The high level of this ratio this year is due to the completion of renewal works that were deferred from earlier years and offsets the lower results that were achieved over the previous few financial years.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 3. Uniform presentation of finances

	2026 $ '000	2025 $ '000
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	28,106	27,247
Statutory charges	489	461
User charges	5,871	5,105
Grants, subsidies and contributions - capital	912	595
Grants, subsidies and contributions - operating	10,159	10,249
Investment income	66	68
Reimbursements	16	75
Other income	1,325	1,615
Total Income	46,944	45,415
Expenses		
Employee costs	(15,690)	(14,712)
Materials, contracts and other expenses	(20,487)	(20,218)
Depreciation, amortisation and impairment	(10,089)	(9,323)
Finance costs	(300)	(816)
Total Expenses	(46,566)	(45,069)
Operating surplus / (deficit)	378	346
Net timing adjustment for general purpose grant funding	(2,442)	(3,346)
Less: grants, subsidies and contributions - capital	(912)	(595)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(7,341)	(9,189)
Add back depreciation, amortisation and impairment	10,089	9,323
Add back proceeds from sale of replaced assets	171	165
	2,919	299
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(5,891)	(22,331)
Add back grants, subsidies and contributions - capital new/upgraded	912	595
Add back amounts received specifically for new and upgraded assets	4,221	24,290
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	1	13,439
	(757)	15,993
Adjusted annual net impact to financing activities (surplus/(deficit))	(814)	12,697

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income

	2026 $ '000	2025 $ '000
(a) Rates		
General rates		
General rates	22,960	22,864
Less: mandatory rebates	(374)	(386)
Less: discretionary rebates, remissions and write-offs	(346)	(925)
Total general rates	22,240	21,553
Other rates (including service charges)		
Landscape levy	1,099	1,071
Waste collection	4,808	4,674
Less: discretionary rebates, remissions and write-offs	(277)	(274)
Total other rates (including service charges)	5,630	5,471
Other charges		
Penalties for late payment	236	223
Total other charges	236	223
Total rates	28,106	27,247
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	115	108
Town planning fees	52	49
Health and septic tank inspection fees	2	12
Animal registration fees and fines	241	220
Parking fines / expiation fees	21	14
Other licences, fees and fines	58	58
Total statutory charges	489	461
(c) User charges		
Cemetery/crematoria fees	341	312
Hall and equipment hire	37	22
Property lease	455	351
Sales - general	136	145
Subsidies received on behalf of users	1,498	1,287
Sundry	350	337
Airport Charges	2,319	2,038
Marina Fees	64	68
Child Care Centre	553	478
Waste Fees	118	67
Total user charges	5,871	5,105

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income (continued)

	2026 $ '000	2025 $ '000
(d) Investment income		
Interest on Investments		
- Local Government Finance Authority	52	44
- Banks and other	14	24
Total investment income	66	68
(e) Reimbursements		
Roadworks	2	–
Private works	6	1
Other	8	74
Total reimbursements	16	75
(f) Other income		
Rebates received	944	900
Sundry	256	582
Management Other Income	11	15
Finance Debt Collection	84	56
Quarry Income	30	62
Total other income	1,325	1,615
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	6,031	23,946
Total amounts received for new or upgraded assets	6,031	23,946
Other grants, subsidies and contributions - capital		
Untied - Local roads and community	912	595
Total Other grants, subsidies and contributions - capital	912	595
Operating grants, subsidies and contributions		
Untied - Financial Assistance Grant	9,314	9,810
Library and communications	144	159
Sundry	701	280
Total other grants, subsidies and contributions - operating	10,159	10,249
Total grants, subsidies and contributions	17,102	34,790

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income (continued)

	2026 $ '000	2025 $ '000
(i) Sources of grants		
Commonwealth Government	1,326	622
State Government	15,688	34,100
Other	88	68
Total	17,102	34,790

(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	3,554	232
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Roads infrastructure	(2,311)	(7)
Heritage and cultural services	(54)	(23)
Other	(1,189)	(137)
Subtotal	(3,554)	(167)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Roads infrastructure	183	2,311
Heritage and cultural services	3	5
Other	1,446	1,173
Subtotal	1,632	3,489
Unexpended at the close of this reporting period	1,632	3,554
Net increase (decrease) in assets subject to conditions in the current reporting period	(1,922)	3,322

(i) Physical resources received free of charge

Other	–	45
Total physical resources received free of charge	–	45

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5. Expenses

	Notes	2026 $ '000	2025 $ '000
(a) Employee costs			
Salaries and wages		11,996	11,209
Employee leave expense		1,921	1,998
Superannuation - defined contribution plan contributions	17	1,397	1,241
Superannuation - defined benefit plan contributions	17	165	176
Workers' compensation insurance		305	293
Less: capitalised and distributed costs		(94)	(205)
Total operating employee costs		15,690	14,712
Total number of employees (full time equivalent at end of reporting period)		139	137
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		19	18
Bad and doubtful debts		(1)	24
Elected members' expenses		313	316
Election expenses		8	8
Subtotal - prescribed expenses		339	366
(ii) Other materials, contracts and expenses			
Contractors		10,008	8,590
Energy		1,560	1,579
Water		1,483	1,344
Insurance		580	551
Maintenance		235	354
Legal expenses		82	290
Levies paid to Government - Landscape levy		1,097	1,071
Levies - other		45	54
Parts, accessories and consumables		1,302	1,301
Professional services		850	991
Subscriptions, Licences and Memberships		1,372	1,301
Transfer from Works in Progress		–	344
Sundry		1,534	2,082
Subtotal - Other material, contracts and expenses		20,148	19,852
Total materials, contracts and other expenses		20,487	20,218

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5. Expenses (continued)

	2026 $ '000	2025 $ '000
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Land improvements	1,082	923
Buildings and other structures	1,744	1,713
Infrastructure		
- Stormwater drainage	722	707
- Irrigation Systems	341	334
- Playgrounds	177	136
- Roads & Footpaths	4,153	4,068
- Runway Assets	664	240
Plant and equipment	734	715
Furniture and fittings	198	191
Street Furniture	81	81
Other assets	193	215
Total depreciation, amortisation and impairment	10,089	9,323
(d) Finance costs		
Interest on overdraft and short-term drawdown	300	816
Total finance costs	300	816

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 6. Asset disposal and fair value adjustments

	2026 $ '000	2025 $ '000
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	171	165
Less: carrying amount of assets sold	(1,269)	(3,561)
Gain (loss) on disposal	(1,098)	(3,396)
(ii) Assets surplus to requirements		
Proceeds from disposal	1	12,554
Less: carrying amount of assets sold	(1)	(3,140)
Gain (loss) on disposal	–	9,414
Real estate development assets		
Proceeds from disposal	–	885
Less: carrying amount of assets sold	–	(298)
Gain (loss) on disposal	–	587
Net Gain (Loss) on Disposal	(1,098)	6,605

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 7. Current assets

		2026 $ '000	2025 $ '000
(a) Cash and cash equivalent assets			
Cash on hand and at bank		90	8,099
Short term deposits and bills, etc.		300	–
Total cash and cash equivalent assets		390	8,099
(b) Trade and other receivables			
Rates - general and other		2,264	2,233
Council rates postponement scheme		49	40
Accrued revenues		2,200	89
Debtors - general		705	693
GST recoupment		303	272
Prepayments		520	485
Sundry		9	10
Subtotal		6,050	3,822
Less: provision for expected credit losses		(16)	(32)
Total trade and other receivables		6,034	3,790
(c) Inventories			
Stores and materials		77	114
Trading stock		129	106
Real estate developments	8	2,328	2,328
Total inventories		2,534	2,548

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 8. Non-current assets

	2026 $ '000	2025 $ '000
Other non-current assets		
Other		
Capital work in progress	1,284	2,364
Total other non-current assets	1,284	2,364
Other disclosures		
Real estate developments - current and non-current		
(Valued at the lower of cost and net realisable value)		
Industrial and commercial	2,328	2,328
Total real estate for resale	2,328	2,328
Represented by:		
Acquisition costs	414	414
Development costs	1,782	1,782
Finance costs	132	132
Subtotal	2,328	2,328
Total real estate for resale	2,328	2,328
Apportionment of real estate developments		
Current assets	2,328	2,328

The Corporation of the City of Whyalla

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			
	Fair Value Level	At Fair Value $ '000	At Cost $ '000	Accumulated Depreciation $ '000	Carrying amount $ '000	Asset Additions New / Upgrade $ '000	Asset Additions Renewals $ '000	WDV of Asset Disposals $ '000	Depreciation Expense (Note 5c) $ '000	WIP Transfers $ '000	Adjustments & Transfers $ '000	Revaluation Decrements to Equity (ARR) (Note 9) $ '000	Revaluation Increments to Equity (ARR) (Note 9) $ '000	At Fair Value $ '000	At Cost $ '000	Accumulated Depreciation $ '000	Carrying amount $ '000
Land	2	9,274	–	–	9,274	–	–	–	–	–	–	–	260	9,534	–	–	9,534
Land	3	31,950	–	–	31,950	–	–	–	–	–	–	–	895	32,844	–	–	32,844
Land improvements	3	45,819	–	(19,356)	26,463	2,993	2,800	(453)	(1,082)	87	–	(462)	1,410	51,771	–	(20,015)	31,756
Buildings and other structures	2	12,209	–	(12,209)	–	–	25	–	–	–	–	(368)	343	12,577	–	(12,577)	–
Buildings and other structures	3	108,188	–	(52,126)	56,062	572	1,026	(471)	(1,744)	(177)	–	(986)	3,040	111,622	–	(54,300)	57,322
Infrastructure																	
- Stormwater drainage	3	79,431	–	(37,069)	42,362	–	107	–	(722)	–	–	(1,054)	2,149	81,687	–	(38,844)	42,843
- Irrigation Systems	3	12,645	–	(4,800)	7,845	17	141	(1)	(341)	2	–	(3,137)	4,063	16,854	–	(8,265)	8,589
- Playgrounds	3	3,025	–	(1,443)	1,582	–	677	(101)	(177)	21	–	(2)	97	3,563	–	(1,466)	2,097
- Roads & Footpaths	3	301,038	–	(100,927)	200,111	36	1,622	(174)	(4,153)	(266)	–	(2,784)	8,121	309,547	–	(107,035)	202,512
- Runway Assets	3	32,524	–	(544)	31,980	2,033	–	–	(664)	1,521	–	(2)	1,100	37,088	–	(1,120)	35,968
Plant and equipment		–	7,269	(3,529)	3,740	5	615	(70)	(734)	–	–	–	–	–	7,500	(3,944)	3,556
Furniture and fittings		–	3,089	(1,979)	1,110	119	313	–	(198)	(107)	–	–	–	–	3,208	(1,972)	1,236
Street Furniture		–	2,272	(1,243)	1,029	–	16	–	(81)	–	–	–	–	–	2,288	(1,325)	963
Other assets		–	4,763	(1,984)	2,779	116	–	–	(193)	–	–	–	–	–	4,880	(2,177)	2,703
Total infrastructure, property, plant and equipment		636,103	17,393	(237,209)	416,287	5,891	7,342	(1,270)	(10,089)	1,081	–	(8,795)	21,478	667,087	17,876	(253,040)	431,923
Comparatives		580,079	16,546	(216,199)	380,426	22,331	9,233	(6,701)	(9,323)	(411)	(344)	(23,818)	44,894	636,103	17,393	(237,209)	416,287

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The Corporation of the City of Whyalla

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 and investment property

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets -There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

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

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

Other information

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

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

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 9. Infrastructure, Property, Plant & Equipment (continued)

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.

Land, Land Improvements & Playgrounds

- Basis of valuation: Fair Value
- Date of condition audit and full revaluation: 30 June 2025
- Date of indexation: 30 June 2026
- Valuer: Public Private Property and Sproutt

Council applies indexation to the depreciated replacement cost between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

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

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

Level 3 classified land and land improvements assets relate to properties where there is an inability or restriction on Council to sell this asset in the open market.

Depreciation for 2026/27 is projected to increase by $280,000, or 22%.

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value
- Date of condition audit and full revaluation: 30 June 2025
- Date of indexation: 30 June 2026
- Valuer: Public Private Property and Sproutt

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

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

Building valuations, disclosed as Level 2, are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Building valuations, disclosed as Level 3 have been determined to have no known market for these assets and they are valued at depreciated current replacement cost. This method involves the determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate. This method has significant inherent uncertainties, relaying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Depreciation for 2026/27 is projected to increase by $81,000, or 5%.

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The Corporation of the City of Whyalla

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

Note 9. Infrastructure, Property, Plant & Equipment (continued)

Infrastructure

Roads, Footpaths and Runway Assets

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2023
- Date of indexation: 30 June 2026
- Valuer: Tonkin Consulting Pty Ltd

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Depreciation for 2026/27 is projected to increase by $153,000, or 3%.

Stormwater Drainage

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2024
- Date of indexation: 30 June 2026
- Valuer: Tonkin Consulting Pty Ltd

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Depreciation for 2026/27 is projected to increase by $20,000, or 3%.

Irrigation

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2026
- Valuer: Know-Ledge Asset Management Pty Ltd and Modelve

Depreciation for 2026/27 is projected to increase by $32,000, or 9%.

Plant & Equipment

These assets are recognised at cost.

All other Assets

These assets are recognised at cost.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 10. Liabilities

	2026 Current $ '000	2026 Non Current $ '000	2025 Current $ '000	2025 Non Current $ '000
(a) Trade and other payables				
Goods and services	2,000	–	6,469	–
Payments received in advance	2,602	–	4,412	–
Accrued expenses - employee entitlements	265	–	853	–
Accrued expenses - finance costs	107	–	171	–
Accrued expenses - other	43	–	59	–
Deposits, retentions and bonds	50	–	31	–
Total trade and other payables	5,067	–	11,995	–
(b) Borrowings				
Loans	2,500	–	2,000	2,500
Total Borrowings	2,500	–	2,000	2,500
(c) Provisions				
Employee entitlements (including oncosts)	2,525	119	2,503	130
Landfill Capping and Closure	–	1,114	–	1,114
Total provisions	2,525	1,233	2,503	1,244

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

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Reserves

	as at 30/06/25 Opening Balance $ '000	Increments (Decrements) $ '000	Transfers $ '000	Impairments $ '000	as at 30/06/26 Closing Balance $ '000
(a) Asset revaluation reserve					
Land	29,521	1,155	–	–	30,676
Land improvements	8,135	948	–	–	9,083
Buildings and other structures	38,685	2,029	–	–	40,714
Infrastructure					
- Stormwater drainage	41,134	1,095	–	–	42,229
- Irrigation Systems	1,733	926	–	–	2,659
- Playgrounds	1,934	95	–	–	2,029
- Roads & Footpaths	210,721	5,337	–	–	216,058
- Runway Assets	12,129	1,098	–	–	13,227
Total asset revaluation reserve	343,992	12,683	–	–	356,675
Comparatives	322,916	21,076	–	–	343,992

	as at 30/06/25 Opening Balance $ '000	Tfrs to Reserve $ '000	Tfrs from Reserve $ '000	Other Movements $ '000	as at 30/06/26 Closing Balance $ '000
(b) Other reserves					
Committed Funds Reserve	3,554	1,632	(3,554)	–	1,632
Total other reserves	3,554	1,632	(3,554)	–	1,632
Comparatives	232	3,489	(167)	–	3,554

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).

Committed Funds Reserve
The committed funds reserve is used to record amounts committed for brought forward projects, unexpended grant funds and developer contributions.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 12. Assets subject to restrictions

	2026 $ '000	2025 $ '000
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		
Other Contributions	11	1
Federal Government	67	48
State Government	1,554	3,505
Total cash and financial assets	1,632	3,554
Total assets subject to externally imposed restrictions	1,632	3,554

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 13. Reconciliation to Statement of Cash Flows

	Notes	2026 $ '000	2025 $ '000
(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	7a	390	8,099
Balances per Statement of Cash Flows		390	8,099
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		5,311	30,942
Non-cash items in income statements			
Depreciation, amortisation and impairment		10,089	9,323
Non-cash asset acquisitions		–	(45)
Grants for capital acquisitions treated as investing activity		(6,944)	(24,541)
Net (gain)/loss on disposals		1,098	(6,605)
		9,554	9,074
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(2,228)	(80)
Change in allowances for under-recovery of receivables		(16)	(3)
Net (increase)/decrease in inventories		13	(45)
Net (increase)/decrease in other assets		1	–
Net increase/(decrease) in trade and other payables		(5,136)	8,284
Net increase/(decrease) in unpaid employee benefits		11	(8)
Net increase/(decrease) in other provisions		–	184
Net cash provided by (or used in) operations		2,199	17,406
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank overdrafts		500	500
Corporate credit cards		37	37
LGFA cash advance debenture facility		26,000	26,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

Council also has immediate access to a short-term draw-down facility, and variable interest rate borrowings under a cash advance facility, both from the Local Government Finance Authority of SA.

The Corporation of the City of Whyalla

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 & Conditions:
Deposits are returning fixed interest rates between 4.15% and 4.65% (2025: 0.05% and 4.15%). Short term deposits have an average maturity of 1 day and an average interest rate of 4.26% (2025: 1 day and 2.96%).

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

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

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

Terms & Conditions:
Secured over the subject land, arrears attract interest of 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.

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.

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 14. Financial instruments (continued)

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

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

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

Terms & Conditions:
Secured over future revenues, borrowings are repayable and interest is charged at fixed and variable rates between 5.60% and 5.85% (2025: 1.90% and 5.60%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting policy:
Accounted for in accordance with AASB 16 as stated in Note 16.

	Due < 1 year $ '000	Due > 1 year and ≤ 5 years $ '000	Due > 5 years $ '000	Total Contractual Cash Flows $ '000	Carrying Values $ '000
2026					
Financial assets					
Cash and cash equivalents	390	–	–	390	390
Receivables	5,514	–	–	5,514	5,514
Total financial assets	5,904	–	–	5,904	5,904
Financial liabilities					
Payables	2,200	–	–	2,200	2,200
Current borrowings	2,500	–	–	2,500	2,500
Non-current borrowings	–	–	–	–	–
Total financial liabilities	4,700	–	–	4,700	4,700
2025					
Financial assets					
Cash and cash equivalents	8,099	–	–	8,099	8,099
Receivables	3,822	–	–	3,822	3,305
Total financial assets	11,921	–	–	11,921	11,404
Financial liabilities					
Payables	6,730	–	–	6,730	6,730
Current borrowings	2,002	–	–	2,002	2,000
Non-current borrowings	140	2,507	–	2,647	2,500
Total financial liabilities	8,872	2,507	–	11,379	11,230

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 14. Financial instruments (continued)

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

	2026		2025	
	Weighted Avg Interest Rate $ '000	Carrying Value $ '000	Weighted Avg Interest Rate $ '000	Carrying Value $ '000
Overdraft	10.72%	–	10.57%	–
Fixed interest rates	5.60%	2,500	3.96%	4,500
		2,500		4,500

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.

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 14. Financial instruments (continued)

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

Set out below is the movement in the allowance for expected credit losses:

	2026 $ '000	2025 $ '000
As at 1 July	32	35
Provisions	(4)	16
Write-off	(12)	(16)
Less reversals	–	(1)
Other movements	–	(2)
As at 30 June	16	32

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 15. Capital expenditure and investment property commitments

	2026 $ '000	2025 $ '000
(a) Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land Improvements	7,455	2,734
Buildings	781	127
Infrastructure	5,909	8,495
	14,145	11,356
These expenditures are payable:		
Not later than one year	11,685	11,356
Later than one year and not later than 5 years	2,460	–
	14,145	11,356
(b) Other expenditure commitments		
Other non-capital expenditure commitments at the reporting date but not recognised in the financial statements as liabilities:		
Audit Services	101	93
Waste Management Services	4,542	4,484
Other Maintenance Contracts	2,829	2,210
Other	6,733	4,822
	14,205	11,609
These expenditures are payable:		
Not later than one year	7,472	7,390
Later than one year and not later than 5 years	6,733	4,219
	14,205	11,609

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 16. Leases

(i) Council as a lessee

Council leases a former high school site from the State Government to be used as its principal offices, while investigating what site will form the best long term option for this purpose. Council is dependent on this arrangement in the short to medium term to be able to continue delivering services to the community. The initial lease term is for 4 years with approximately 1 year remaining on this term. The lease payment is $1 per annum (if requested). The lease covers the formal high school building and the surrounding grounds. Council can only use the building for civic purposes and all sub-leasing must be approved by the Education Department and must be on similar terms as Council's lease. It should be noted that Council is responsible for all ground maintenance of the site, costing approximately $190,000 per annum, which forms part of the consideration for Council having use of the site. Council has commenced the process to enter into a new longer term lease of the site.

(ii) 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 non-investment property in Note 4.

Investment property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 4. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

	2026 $ '000	2025 $ '000
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	291	317
Later than one year and not later than 5 years	719	913
Later than 5 years	606	1,979
	1,616	3,209

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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.

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 and water

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 and water has not been recognised in the reports. Land acquired for road or marine 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 353 km of road reserves, of average width 20 metres and one land parcel under water, containing the Whyalla Jetty.

2. Potential insurance losses

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

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

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

3. Bank guarantees

Council has no bank 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 notice of any appeals against planning decisions made prior to reporting date.

Council is responsible for the operations of the Mount Laura and, previously, the Newton Street landfill sites. The cost of Councils' obligations in relation to the Mount Laura site has been included in Note 10. The Newton Street site is monitored and costs are expensed on an annual basis. Requirements for future restorations have not been identified as at 30 June 2026. If applicable, once identified, the amount will be included and amortised on an annual basis.

Note 19. Events after the balance sheet date

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

Council has adopted the date the financial report was authorised for issue by certificate under regulation 15 of the *Local Government (Financial Management) Regulations 2026* as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is not aware of any "non adjusting events" that merit disclosure.

The Corporation of the City of Whyalla

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 39 persons were paid the following total compensation

	2026 $ '000	2025 $ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	3,983	3,866
Post-employment benefits	408	380
Long-term benefits	371	345
Termination benefits	81	18
Total	4,843	4,609
Rentals for Council property	13	–
Total	13	–

Seven key management personnel and relatives own or are employed by retail businesses from which various supplies were purchased as required either for cash or on 30 day account. The total amount purchased from these businesses for the 2025/26 financial year was $3,723,961 with aggregate purchases from four of these individual businesses exceeding $5,000 during the year. The majority of this cost relates to council's waste management contract.

All purchases were made in accordance with council's procurement policy and were entered into on arms-length terms. Any KMPs with a conflict of interest were not involved in the procurement decisions.

Four close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

Two key management personnel or close family members (including related parties) lodged a total of two planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

Two planning and building approvals without conditions were granted during the year. Total fees for these applications (all of which are payable on lodgement) amounted to $229.

One property owned by council is rented to an employee at market rates.

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the Corporation of the City of Whyalla

Opinion

We have audited the accompanying financial report of the Corporation of the City of Whyalla (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 statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the Corporation of the City of Whyalla.

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

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the 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 responsibilities for the audit of the financial report

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

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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

13 October 2026

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS

To the members of the Corporation of the City of Whyalla

Opinion

We have audited the compliance of the Corporation of the City of Whyalla (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 Corporation of the City of Whyalla 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.

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 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 for the Australian professional accounting bodies.

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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

13 October 2026

The Corporation of the City of Whyalla

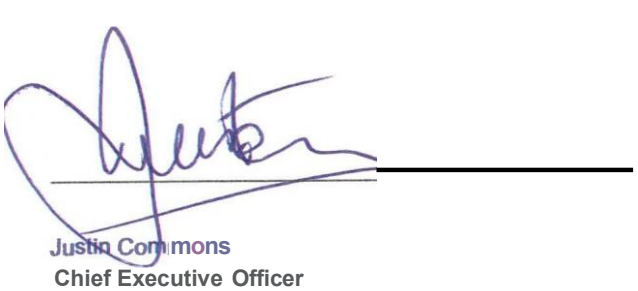
General Purpose Financial Statements

for the year ended 30 June 2026

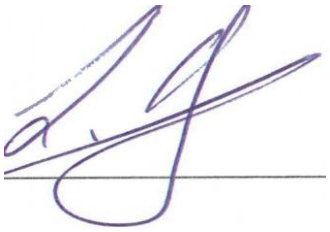
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The Corporation of the City of Whyalla for the year ended 30 June 2026, the Council's Auditor, Galpins Accountants, 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.*



Justin Commons
Chief Executive Officer



Laurie Kozlovic
Presiding Member, Audit and Risk Committee

Date: 09 October 2026

THE CORPORATION OF THE CITY OF WHYALLA

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor

Partner

11 September 2026

Galpins
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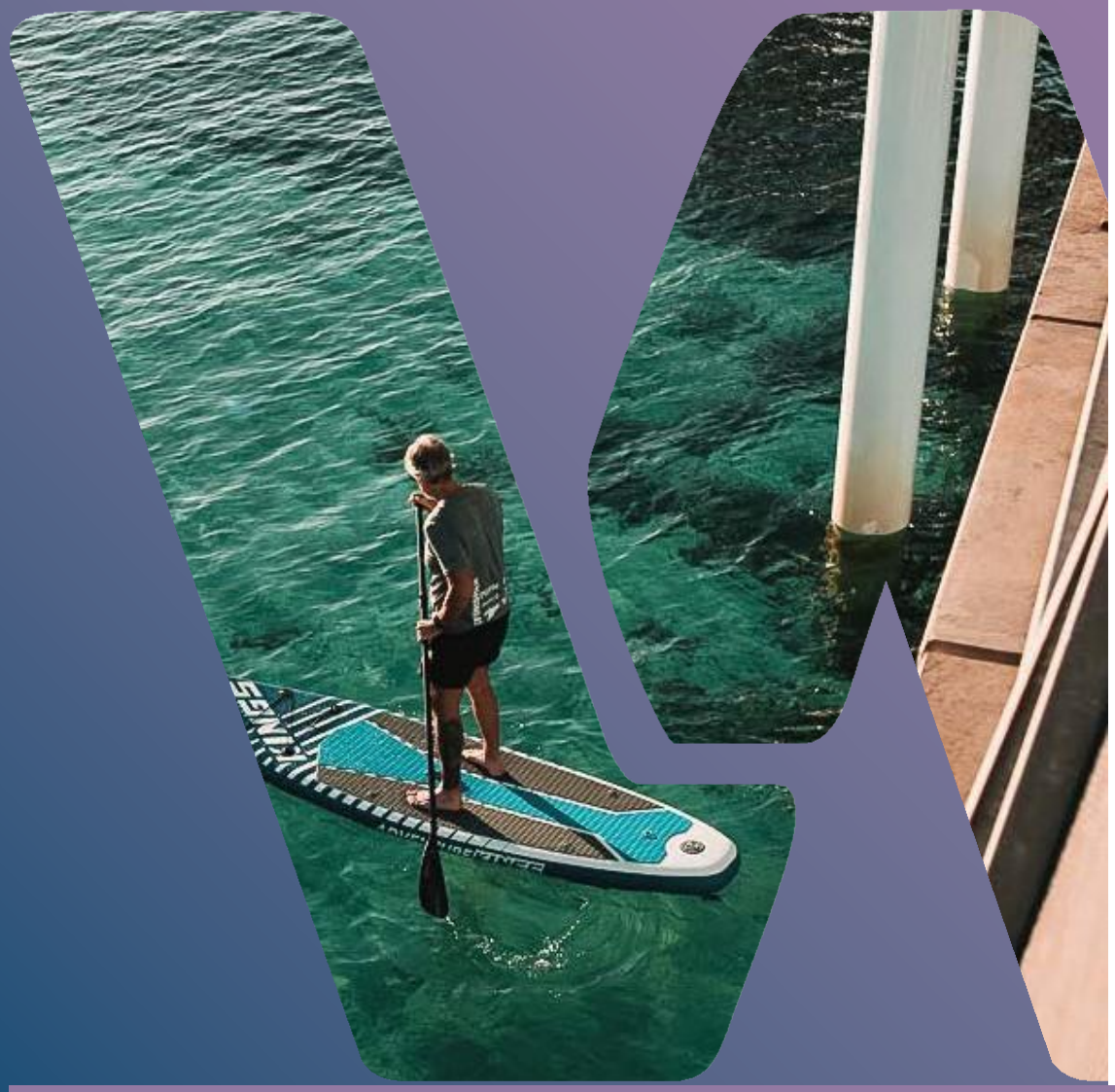
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EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

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 ‹
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	IF'hil Carnero in (Mayor)	Grant !Fennell (ID/Mayor),
El!iiston	Andrew McLeod {Mayor)	Anison Pickford (D/Mayor)
Franklin !Harbour	Rache!Deer{Mayo0	Sue Chase (D/Mayor)
Kimba	Dean Johnson (Mayor)	Megan Uenert (ID/Maym)
Lower Eyre	Jo□Anne Quigiley (Maym)	John Isle {D/Mayor)
I"ort Uncoln	ICHana Mislov (Mayor)	Robyn Rowsell (ID/Mayor)
Streaky Bay	Travis Barber (Mayor)	Greg Umbert (D/Mayor)
Tumby Bay	Geoff Churchett (Mayor)	Julie Elliott (ID/Maym)
WhyaUa	IPhill Stone (Mayor)	Peter Bordla (ID/Mayor)
Wudirnna	E□anorScholz(Maya□	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:

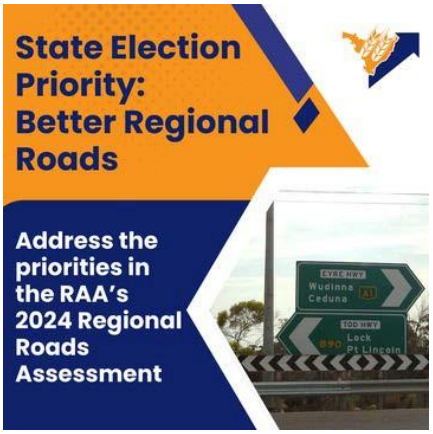
- Improving mobile connectivity across the region;
- Increasing investment in state-managed roads;
- Doubling funding for South Australia's Jetties Renewal Program;
- Establishing a new Doppler weather radar;
- Trialling digital shark detection technology;
- Strengthening regional healthcare workforce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

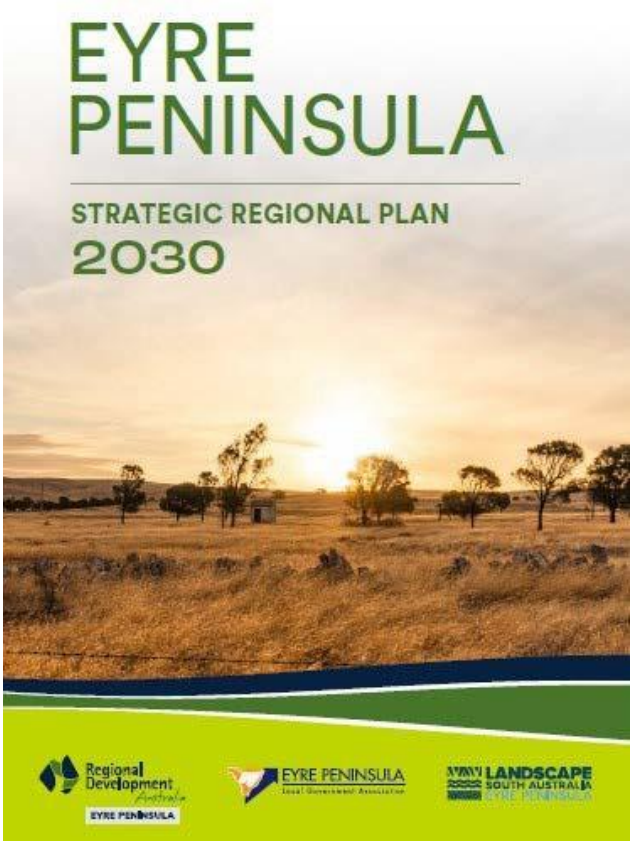
With recruitment support from the City of Port Lincoln, two positions were advertised and filled, with successful applicants hosted by the City of Port Lincoln and District Council of Kimba, and goverance groups established across the participating councils.

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

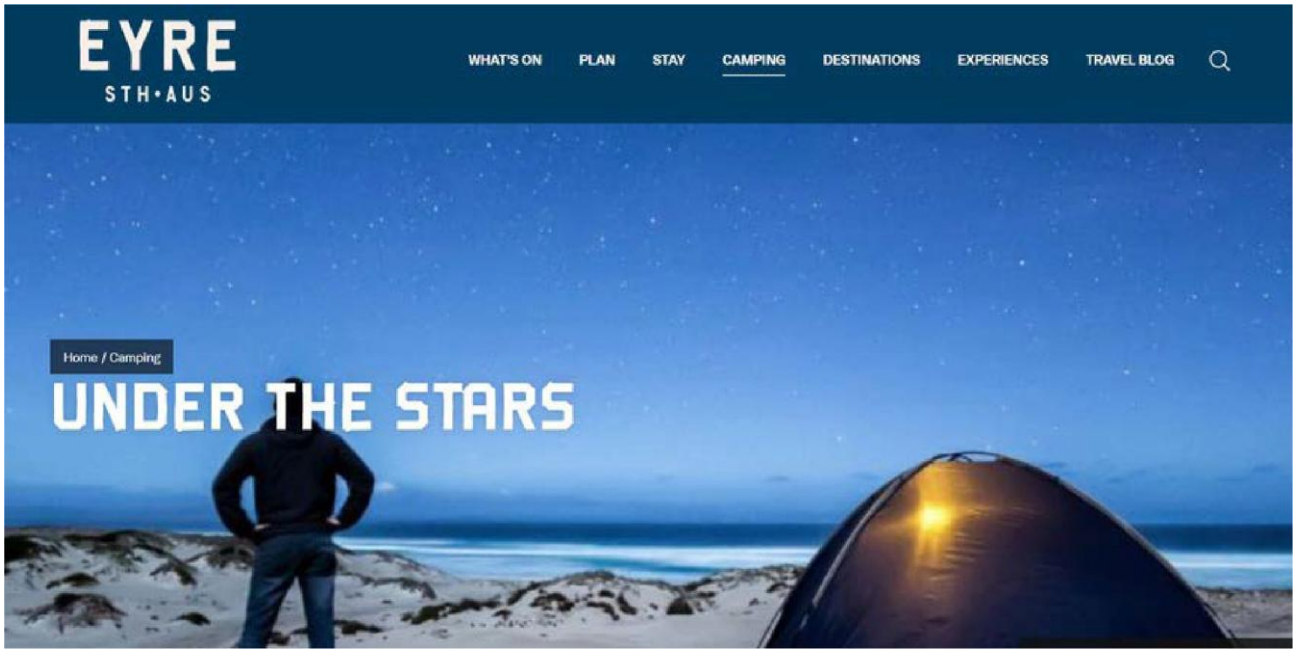
Throughout 2025/26 the EPLGA continued to manage an online booking platform for council campsite and boat ramp bookings.

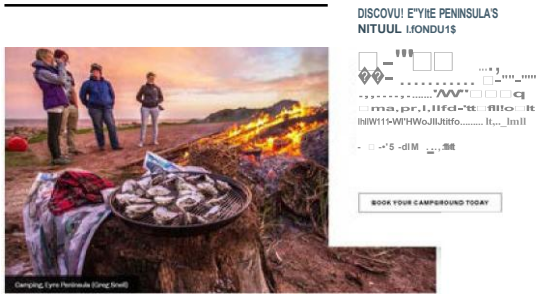
Participating councils include District Council of Tumby Bay, District Council of Elliston, District Council of Cleve, District Council of Streaky Bay, Lower Eyre Council, City of Whyalla, and District Council of Franklin Harbour.

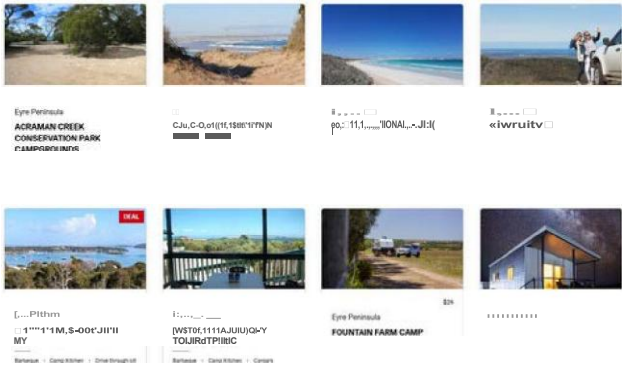
Each month the payments are reconciled, sorted, deposited into councils' bank accounts and a corresponding recipient created tax invoice emailed.

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**

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

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

Note 7 - General Reserves

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

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

8. Note 8 - Financial Instruments

All Financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

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

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

Net Fair Value

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

Risk Exposures

Credit Risk represent the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Group is the carrying amount, net of any allowance for doubtful debts. All group investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 4 & 5 in relation to individual classes of receivables, exposure is concentrated within the Group's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in Market prices. All of the Group's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk no currency risk apply.

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

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk adverse manner.

9. Note 9 - Uniform Presentation of Finances

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

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

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

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

10. Note 10 - Related Party Disclosures

Key Management Personnel

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

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

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

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

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

Description of Services Provided to all related Parties above

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

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

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

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

12. Note 12 - Events Occurring After Reporting Date

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

13. Note 13 - Reconciliation to Cash Flow Statement

(a) Reconciliation of Cash

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

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

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

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

Certification of Auditor Independence

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

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

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



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Darren Hunter

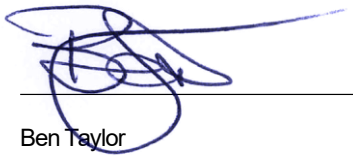
Executive Officer

Eyre Peninsula Local Government Association

Date: 8 September 2026

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

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



Ben Taylor

CEO

District Council of Ceduna

Date: 4 September 2026

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

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

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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

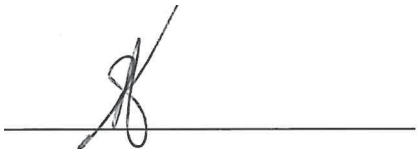
CEO

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: 7/1/1..01..6'

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

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



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Deb Larwood

CEO

District Council of Kimba

Date: 2nd September 2026

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

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

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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 hlditor, Tammy Atkins, has maintained its independence in accordance with requirements of the *Local G:;vernment (Rnancial Management) RJgulations 2011* made under that kt.

This statement isprepared in accordance with the requirements of Regulation 22(3) *Local G:JVernment (Rnancial Management) RJgulations 2011.*



Eric Brown

CEO

Oty of Port Lincoln

Date: *r l ct f□o&ec*

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 /q/4

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.*

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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



AUDIT AND RISK COMMITTEE ANNUAL REPORT TO THE WHYALLA CITY COUNCIL 2025/2026

INTRODUCTION

Clause 9.3 of the Audit and Risk Committee Terms of Reference provides that the Committee shall report annually to the Council summarising the activities of the Committee during the previous year.

This report provides an overview of the Committee's operations in 2025/2026 as provided for under the *Local Government Act 1999*. To provide context, a summary of the Committee's role as per Clause 2.3 of the Terms of Reference is:

- Oversight of relevant activities to facilitate achieving City of Whyalla's objectives.
- Enhancing the credibility and objectivity of internal and external financial reporting.
- Effective management of risk and the protection of Council assets.
- Compliance with laws and regulations as well as use of best practice guidelines.
- The effectiveness of internal audit and maintaining a reliable system of internal control.
- The provision of an effective means of communication between the external auditor, any internal audit function, management/administration, and Council.
- The continuous development and review of Council's ethical practices.

In preparing this report, it is noted that:

- The composition of the Audit and Risk Committee is one (1) Council Member, two (2) proxy Council Members and three (3) independent members, one of whom will be the Presiding Member. The Committee (when considered as a whole) will have skills, knowledge and experience in financial management, risk management and governance.
- In August 2025, Mr David Powell was appointed by Council as an Independent Member.
- In October 2025, Ms Pat Christie completed her term as Independent Member.
- In February 2026, Mr Roberto Bria was appointed as an Independent Member to fill the vacancy left by Ms Christie.
- In March 2026, Crs Simpon and Borda were appointed as proxies until the next Local Government Election.
- This report covers the period 1 July 2025 to 30 June 2026.

COMMITTEE ACTIVITIES

This section outlines significant items brought before the Committee for consideration during the year.

Strategic Management

There were no major reviews of Council's Strategic Management Plans undertaken during 2025/26, as this process was undertaken in 2023/24 and is only required once in each 4-year election cycle. Annually, the Long-Term Financial Plan receives a minor review each time that a Budget or Budget Review is presented for adoption. The Asset Management Strategy is also reviewed during the development of the budget.

The Committee's comments relating to these plans are reflected in the following section relating to financial management.

Financial and Prudential Management and External Audit

The following is a summary of work progressed by the Committee during 2025/26 in the key focus area of financial and prudential management and external audit:

- The Committee met with the former External Auditor for a final audit review before handing over to the new Auditors and undertook a high-level review of the 24/25 Annual Financial Statements, including the Management Representative Letter, Valuations, Estimates and Assumptions, Accounting Standards, Operating Surplus, Grants, Subsidies and Contributions and Other Reserves. After receiving satisfactory responses, the Committee recommended to Council the adoption of the financial statements.
- The Committee reviewed and recommended to Council the process and parameters to be used for the development of the draft 2025/26 Annual Business Plan and Budget. The Committee recommends that the draft ABP&B be presented to the community with transparency that reflects rate impacts, accounts for rising operating costs such as fuel, and continues to address the airport's impact on Council's financial position, balanced against the community feedback on the need to increase support for City Amenity improvements.
- Quarterly budget reviews – The Audit and Risk Committee recommended all three 2025/26 quarterly budget reviews to Council, recognising Management's efforts to maintain a neutral budget position. However, the Committee expressed concern about the continuing trend of actual financial results performing below budget, highlighting the $2.149 million operating deficit and the need for greater project prioritisation, financial discipline, service re-engineering, and remedial actions. The Committee requested Management present options to reduce the projected deficit and improve Council's long-term financial sustainability.
- The Committee reviewed a number of Finance policies and recommended them to Council for adoption, including the Prudential Management Policy, Asset Accounting Policy, Financial Hardship – Retail Water Customers, Rating Policy, Retail Water- Pricing Policy, and Unsolicited Proposals Policy. The Committee also reviewed and made recommendations to Council on the Public Interest Disclosure Policy and Procedure and the Hybrid Working Arrangements audit conducted by BDO.
- The Committee reviewed the Code of Practice for meeting procedures to include the option for the Committee to have "open debate, free-flowing conversation and possible amendment or variation and final voting by the members present and entitled to vote".
- The Committee considered the first Interim Management Report issued by Council's newly appointed external auditor Galpins, on Council's internal controls.

- Received the 2025/26 External Audit Plan from Galpins.
- Reviewed Council's Quarterly Procurement reports, outlining local vs non-local spending and any procurement that was exempted from Council's normal processes.
- Reviewed a report on the performance of Council's loan and investment portfolio.
- Other one-off items:
    - New External Auditor for the next 5-year period was appointed.
    - Considered a report outlining proposed strategies to improve Council's ability to operate within budget over the next few years.
    - Considered a report relating to three (3) audits relating to playgrounds, Whyalla Landfill and Refuse Station and Contractor Management.
    - Endorsed the updated approach to delivering Service Reviews internally as they arise.
    - Comparative data provided on recycled water charges.
    - Noted the three additional Airport projects funded from the savings associated with the State and Federal Government funding for the runway upgrade.

From an overall perspective, during the course of 2025/2026, the Committee expressed its concern regarding the financial sustainability of the Council, and particularly the impact that the Whyalla Airport has on the financial position of Council.

Risk Management

The following is a summary of work progressed by the Committee during 2025/26 in the key focus area of risk management:

- Received and provided the Risk Management Policy and Procedure and Risk Maturity Roadmap.
- Received and provided feedback on the Risk Management, Business Continuity and Emergency Management Plan. Noting that any extreme or high risks are to be reported to the Committee.
- Noted the outcomes of Council's Cyber Security Review
- Noted the Audit report on playgrounds and successful mitigation of all extreme and high risks.
- Noted the internal scope for Asset Management Review.

Internal Audit and Service Review Program

The following is a summary of work progressed by the Committee during 2025/26 in the key focus area of financial and prudential management and internal audit:

- Considered two reports from Council's Internal Auditor, the first relating to Budget Establishment, Monitoring and Management, and the second to the Strategic and Business Planning Process. Neither report highlighted any areas of concern, only suggested areas of improvement.
- Received updates on the Service Review undertaken for Open Space.
- Other one-off items:

- Considered the scope for a review of Hybrid Working Arrangements by the Internal Auditor but noted that the work had started before they had a chance to provide feedback.
- Recommended that Council cease undertaking Service Reviews with BDO and consider other options for delivery of this program.
- Noted the Human Resources, Planning and Management Review to be conducted by BDO to look into HR Planning and Management Processes.

Ethics, Integrity and Culture

The Committee received:

- the annual CEO report on the effectiveness of the organisation's culture;
- report on the 2023/24 workers compensation claims which will now be incorporated into one report comprising workers compensation, asset, and public liability insurance matters;
- report on the 2024/25 regulatory notifications, with agreement that all notifiable incidents are advised to the Committee.

Details of Meetings Held

During the 2025/26 financial year, a total of six (6) Audit and Risk Committee meetings were held on the following dates:

- Friday 8 August 2025
- Wednesday 1 October 2025
- Friday 20 February 2026
- Friday 10 April 2026
- Friday 19 June 2026

- In addition, a workshop with Elected Members was held on Wednesday 1 October 2025.

Audit and Risk Committee attendance at meetings during the year 2025/2026 were:

MEMBER	NUMBER OF MEETINGS ATTENDED
Ms Pat Christie (Independent Member)	2
Mr Laurie Kozlovic (Independent Member and Chair)	5
Mr Roberto Bria (Independent Member)	3
Mr David Powell (Independent Member)	3
Cr Peter Klobucar (Council Member)	4
Cr Bill Simpson (Council Member Proxy)	1
Cr Peter Borda (Council Member Proxy)	0

2026/2027 Work Program

Major items for the Committee to review and provide comment and feedback on during 2026/27 will be:

- Reviewing and monitoring the program and outcomes of internal audit assignments
    - External Stakeholder Relationship Management
    - Governance and Compliance
    - ICT Infrastructure
- Annual Business Plan and Budget, including a review of the assumptions underpinning the Plan and Budget and monitoring Management's progress in addressing Council's financial position
- Liaising with the Council's external auditor on the end-of-year financial statements
- Review of Council's Risk Management Framework, Appetite Statements and Profile
- Review of the Audit and Risk Committee's performance and operations
- Review of finance and governance policies
- Review of unsolicited proposals received from external parties.
- Review of the service review program.

……. ____/ _____/ 2026.

Laurie Koslovic
Chair and Independent Member
Whyalla City Council, Audit and Risk Committee