



**NORTHERN
& YORKE**
LOCAL GOVERNMENT
ASSOCIATION

FY 23/24

ANNUAL REPORT

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues in existence as a regional subsidiary of the Local Government Act 1999.

In 2024 the Central Local Government Region of South Australia adopted the trading name of Northern and Yorke Local Government Association (N&YLGA) to which it is now referred.



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ANNUAL REPORT

THE NORTHERN AND YORKE LOCAL GOVERNMENT ASSOCIATION (NYLGA) CHARTER CLAUSE 6.3 ANNUAL REPORT

- 6.3.1 *The N&YLGA must each year, produce an Annual Report summarising the activities, achievements and financial performance of the N&YLGA for the preceding Financial Year.*
- 6.3.2 *The Annual Report must incorporate the audited financial statements of the N&YLGA for the relevant Financial Year.*
- 6.3.3 *The Annual Report must be provided to the Constituent Councils by 30 September each year.*

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority. It now continues in existence as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by the provisions of Section 25 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group and at their February 2024 Ordinary Meeting they adopted the trading name of Northern and Yorke Local Government Association.

The N&YLGA is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the group and ensure that they act in accordance with its Charter.

CONTACT DETAILS

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BOARD OF MANAGEMENT

The Board consists of all principal members (Mayors) of the Constituent Councils which for 2023/2024 were:

COUNCIL	DELEGATE
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Allan Aughey OAM
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Stephen McCarthy
District Council of Orroroo Carrieton	Mayor Grant Chapman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Sue Scarman
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Bill Gebhardt
The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Ken Anderson
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

OFFICE BEARERS FOR 2023/24

Chairman	Mayor Rodney Reid
Deputy Chairs	Mayor Bill O'Brien Mayor Ken Anderson
South Australian Regional Organisation of Councils	Mayor Bill O'Brien Mayor Rodney Reid
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newbery and Partners

The following meetings of the Board of Management were held during the 2023/24 year:

- 25 August 2023 Annual General Meeting Peterborough
- 25 August 2023 Ordinary General Meeting Peterborough
- 1 December 2023 Ordinary General Meeting Balaklava
- 15 December 2023 Special General Meeting Online
- 23 February 2024 Ordinary General Meeting Ardrossan
- 7 June 2024 Ordinary General Meeting Quorn

There were four advisory committees in 2023/2024

- Audit and Risk Management Committee
- Road Transport and Infrastructure Advisory Committee
- Waste Management Advisory Committee
- Community Wastewater Management Advisory Committee

All agendas and minutes from the Board meetings and these committees are published on the N&YLGA Website.

All advisory committee minutes were provided with the agendas to the Legatus Group meetings.

The Constituent Councils are provided during the year with Board Agendas, Minutes, Annual Report, Business Plan, Budget and Financial Reports.

COMMITTEE	MEMBERS
Audit Committee	<ul style="list-style-type: none"> • Mayor Rodney Reid (Wakefield) • Mayor Stephen McCarthy (Mt Remarkable) • Mr Stephen Rufus (Chair) (Peterborough / Port Pirie) • Mr Ian McDonald (Independent) • Mr Peter Ackland (Port Pirie until 10 November 2023)
Road & Transport Infrastructure Advisory Committee	<ul style="list-style-type: none"> • Dr Helen Macdonald (Clare & Gilbert Valleys) (Chair) • Mayor Leon Stephens (Port Pirie) • Lee Wallis (Goyder) • Steve Kaesler (Barossa) • Tim Neumann (Copper Coast) • Andre Kompler (Yorke Peninsula) • Russell Troupe (Department of Planning, Transport and Infrastructure) • Daniel Willson (CEO RDA YMN) • Stuart Roberts (Wakefield) • Mitchell Foote (Flinders Ranges) • Scott Reid (Northern Areas)
Waste Management Advisory Committee	<ul style="list-style-type: none"> • Mayor Mark Wasley (Adelaide Plains) (Chair) • Simon Neumann (Copper Coast), • Tom Jones (Adelaide Plains) • Robyn Ridsdale (Barossa) • Glen Growden (Wakefield Regional) • Andre Kompler (Yorke Peninsula) • Megan Renzella (Light Regional)
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> • Mayor Leon Stephens (Port Pirie) (Chair) • Gary Easthope (Clare and Gilbert Valleys) • Grant Smith (Yorke Peninsula) • Nathan Berry (Light) • Kirsty Morgan (Wakefield)



CHAIRMAN'S REPORT MAYOR RODNEY REID

The past 12 months have been a time of review and consolidation.

This included the change of name from the Legatus Group to the Northern and Yorke Local Government Association.

Following an initial review of the strategic plan in the previous year the board contracted BRM Advisory to undertake a further review of the strategic plan, the charter and the CEO's position. Lisa Teburea from BRM Advisory led the process for these reviews which included a series of workshops, surveys and one on one interviews. Along with the CEO I met with member councils throughout the year to provide updates on the process and outcomes.

Member councils were provided with the draft review of the charter and the strategic plan and at the February 2024 ordinary meeting the board noted the majority of the Constituent Councils had approved the Charter variations and the Strategic Plan Framework report and they adopted the recommendations.

Along with the change of name the major outcome was to transition to a new business planning framework in 2024-25, which introduces a rolling four-year Business Plan to be reviewed annually. The Business Plan will incorporate the functions of a Strategic Plan, Action Plan, Long-Term Financial Plan and Annual Business Plan and be used to inform an annual Budget. The June 2024 meeting endorsed the Business Plan for 2024/2025 after consultation with members.

The key 3 focus areas endorsed by the board are:

1 - ADVOCATE

- Harnesses and leverages the strength of fifteen Councils speaking together with a united and powerful voice to advocate for better outcomes of the region.

2 – COORDINATE

- Councils and partners work together through Legatus on issues, actions and outcomes that can be sensibly, efficiently and effectively progressed at a regional level to provide benefits to members.

3 – OPERATE

- To operate effectively in accordance with legislative requirements and delivers value to its members.
- The changes have seen the formation of an Executive Committee which includes the Chair, Deputy Chairs, CEO and a member council CEO plus councils now able to appoint a proxy for meetings.
- The board approved an extension of the CEO Simon Millcock's contract until December 2024. In March 2024 the final report on the review of the CEO position was distributed seeking comments from all Mayors and CEOs. This followed a workshop held by Lisa Teburea.
- At the June 2024 board meeting a report was provided on the review along with recommendations by the CEO Performance review panel. The recommendations of the review were accepted which included the CEO position becoming a .8FTE and the board agreed to advertise for the position of CEO.

Clarification continues on the Barunga West Council notice of their withdrawal of membership which is due to come into effect in October 2024.

The board after the previous five years of no significant increase in membership fees saw the need in 2023/2024 and 2024/2025 to increase fees above CPI to ensure that its agreed targets of 18 months of operational expenses held in reserves in its long term financial plan. Plus, this year there was a levy introduced from successful SLRP councils which goes towards the regional roads plan. The board continues to be in a sound financial position.

Advocating on regional and state-wide issues which included:

- *Continued support for rating equity associated with major energy producers*
- *Wellbeing and Mental Health*
- *Community Wastewater Management Schemes which saw a review and CWMS reform program*
- *Adoption of Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board*
- *The role of Regional LGAs and SAROC*
- *Increased funding for Special Local Roads Program (SLRP)*
- *Support to the Flinders Ranges Council re their issues on water quality*
- *Support to the Orroroo Carrieton Council opposition to the model Fee Structure being set by ESCOSA*
- *Cessation of the management of unwanted stray, lost and surrendered pets by the Animal Welfare League*
- *Report to LGA on councils responses to Dog and Cat Management Act 1995 Breeder Reforms*

The board meetings have allowed member councils to bring matters of interest to the table including issues around the Local Government elections and topics by councils at LGA and ALGA meetings. The board meetings continue to provide an opportunity for councils to test their issues before progressing further.

Support at a regional and state level with forums has also included:

- *SA CWMS Conference (partnership with LGA) – Mount Barker*
- *Legatus Group Waste Forum (partnership with KESAB) – Wallaroo*
- *Yorke Mid North Alliance Regional Planning Forum (partnership Northern and Yorke Alliance) - Clare*

Key reports and projects supported this year by the Legatus Group were:

- *Local Government Career Pathways and Workforce Toolkit for Regional SA*
- *Carbon Offsetting Pre-feasibility report for Local Government*
- *Preparing your Community for Disasters Handbook and Community Disaster Preparedness website*
- *Northern and Yorke Climate Change Sector Agreement*
- *Northern and Yorke Drought Resilience Plan*
- *Regional Local Roads Plan database updates and their inclusion on the Regional Road Transport GIS*

The region continues to gain great value from the processes used to assess and support the applications for SLRP as the region secured \$4,597,000 for 5 projects this year. This makes up 34.5% of all SLRP funding for Regional Roads and 25.7% if you include the metropolitan roads.

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies. I would like to acknowledge all the Board members and council CEOs and staff who have committed time to the Advisory Committees.

It was a pleasure to have Mayor Bill O'Brien as a Deputy Chairman and fellow member of the South Australian Regional Organisation of Councils and to have Mayor Ken Anderson as Deputy Chairman.

Plus, I extend a thank you to those councils who have hosted our meetings and also those who have provided case studies of best practice following the board meetings.

I thank CEO Simon Millcock for not only his work in the past year but also over the past 7 years as his commitment and passion for the local government sector and to the member councils has seen some significant policy changes and tangible benefits to our region.



Mayor Rodney Reid
Chairman



CEO'S REPORT MR SIMON MILLCOCK

Firstly, I would like to acknowledge the support provided to me by Chairman Mayor Rodney Reid and Deputy Chairs Mayor Bill O'Brien and Ken Anderson. Board Members, CEOs, Committees, Regional Partners and Admin Officer Tracey Rains.

Due to the 3 reviews of the Strategic Plan, Charter and CEO Position being undertaken there was an agreed decline in project work and forums. Funding was secured from the (1) LGA Regional Capacity Building Allocations (2) SAFECOM for the Preparing your community for disasters and emergencies and (3) LGA CWMS Conference.

This allowed for the employment of part time Administration Officer Tracey Rains. Whilst Tracey and I provided administrative support to BRM Advisory for the reviews. All contracts for grants and projects have been reported and acquitted.

This year 63% of the income came from its membership fees. The 15-member council's contributions during the previous six years had been on average around 33% of the income.

Due to a reduction in project work, there were less grants obtained and they comprised 28% of the income. Interest rates increased, which resulted in a better than predicted return on investment income.

The reduction in grant funding has also resulted in a major reduction in contractor and consultant costs over the past 2 years and reduction in wages.

Areas with increases in expenses to those budgeted were due to motor vehicle costs as the change over to a new vehicle was not able to occur. The conference and catering costs were substantially lower than the previous year. These would have been much lower but we again managed the responsibility of the Annual Forum for the Northern and Yorke Alliance.

The Legatus Group budget for 2023/2024 had shown an operating deficit of \$108,300 and the actual deficit was \$50,694. The N&YLGA continues to be in a sound financial position to cover its forthcoming liabilities and within the targets set by the board for its reserves.

The closure of the Legatus Group office has continued to assist with reduced administration costs with all staff working from their home offices. This will need to be addressed if the new CEO position requires an office and / or reimbursement for use of home office.

This year saw my attendance and delivery of agendas, minutes and reports to all the Board, Advisory Committees, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of state and regional forums.

I am a member of the Yorke Mid North Alliance and Regional LGA CEOs Forum. Whilst I provided a regional voice to help support the local government sector in several areas including:

- Local Govt Regional Climate Partnerships Network
- UniSA C-Edge Advisory Board
- Volunteer SA NT – Volunteer Strategy
- Catalyst Foundation workshops / forums via promotion and assistance with speakers
- Local Government Climate Risk Community of Practice Forum
- DEW Climate projections
- Drought Hubs (Roseworthy and Orroroo)
- EPA State of the Environment Report
- Northern and Yorke Alliance
- Torrens University Cultural Immersion
- Local Govt Green House Gas Emissions Project Group
- LGA on the The Emergency Management Act 2004 Review
- SA Govt State Cultural Policy
- Climate Change Training for Local Govt

The Legatus Group Website updates include increased information plus the bi-monthly CEO Newsletter. The social media presence has continued to grow with increased followers on both Facebook and LinkedIn.



Simon Millcock

CEO





N&YLGA AUDIT & RISK COMMITTEE MR STEPHEN RUFUS

This is a summary of activities undertaken, and recommendations made during 2023-2024

The committee met on 4 occasions.

DATE	NO OF MEMBERS ATTENDING
14 August 2023	• 3
10 November 2023	• 4
14 February 2024	• 3
23 May 2024	• 4

COMMITTEE MEMBER	NO OF MEETINGS ATTENDED
Mayor Rodney Reid	• 4
Mayor Stephen McCarthy (from Nov 2023)	• 2
Peter Ackland (prior to Nov 2023)	• 1
Stephen Rufus	• 3
Ian McDonald	• 4

The following table sets out the principal issues addressed by the Committee for 2023-2024:

PRINCIPAL ISSUES EXAMINED	COMMENT
Audit Committee Chair and Members	<p>Stephen Rufus continued as Chair and due to his move from Peterborough Council to Port Pirie Regional Council Peter Ackland resigned.</p> <p>Mayor Stephen McCarthy joined the committee and several calls for the vacant position were called throughout the year.</p> <p>All members re nominated for a further 2 years which was recommended for endorsement at the June 2024 Northern and Yorke LGA board meeting by member councils.</p>
Annual Financial Report	No issues, unqualified audit, adopted for the 22/23 financial year. Noted the continued auditors independence.
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of work plan, internal controls	<ol style="list-style-type: none"> 1. Work planned maintained and adoption of recommendations by Auditor. 2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board. 3. Supported the continued independence of financial services.
Charter	Input to the ToR for the Audit Committee and the changes to the Charter.
Business, Budget and Strategic Plan	<ol style="list-style-type: none"> 1. Monitored the 2023-2024 business plan and budget and its quarterly updates. 2. Noted, supported and provided input to Legatus Strategic Plan reviews. 3. Simplified the budget reporting.
Equity / Reserves	Recommendations to Board on the levels to be held and noted that they are in alignment with previous agreed levels.

Stephen Rufus

Chairman Audit and Risk Management Committee



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ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR
01 JULY 2023 - 30 JUNE 2024

CENTRAL LOCAL GOVERNMENT REGION OF SOUTH AUSTRALIA

trading as

NORTHERN & YORKE LOCAL GOVERNMENT ASSOCIATION



NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

**General Purpose Financial Reports
for the year ended 30 June 2024**

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NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION


ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Northern and Yorke 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 Northern and Yorke Local Government Association's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Northern and Yorke Local Government Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Northern and Yorke Local Government Association's accounting and other records.


.....
Simon MILLCOCK
CHIEF EXECUTIVE OFFICER


.....
Mayor Rodney REID
CHAIR

Date: 30/8/2024.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
INCOME			
Council Contributions	2	237,615	173,850
Grants, subsidies and contributions	2	107,400	107,600
Investment income	2	27,731	22,035
Other income	2	7,211	18,329
Total Income		<u>379,957</u>	<u>321,814</u>
EXPENSES			
Employee costs	3	239,291	272,632
Materials, contracts & other expenses	3	188,815	167,150
Depreciation, amortisation & impairment	3	2,500	1,372
Total Expenses		<u>430,606</u>	<u>441,155</u>
OPERATING SURPLUS / (DEFICIT)		(50,649)	(119,340)
Other Comprehensive Income		-	-
NET SURPLUS / (DEFICIT)		(50,649)	(119,340)
TOTAL COMPREHENSIVE INCOME		<u>(50,649)</u>	<u>(119,340)</u>

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

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION
as at 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	486,022	504,240
Trade & other receivables	4	1,791	91,100
Total Current Assets		487,813	595,340
Non-current Assets			
Infrastructure, property, plant & equipment	5	10,000	13,409
Total Non-current Assets		10,000	13,409
Total Assets		497,813	608,749
LIABILITIES			
Current Liabilities			
Trade & other payables	6	8,469	74,037
Provisions	6	40,161	13,457
Total Current Liabilities		48,630	87,494
Non-current Liabilities			
Provisions	6	-	21,423
Total Non-current Liabilities		-	21,423
Total Liabilities		48,630	108,917
NET ASSETS		449,183	499,832
EQUITY			
Accumulated Surplus		179,413	230,062
Other Reserves	7	269,770	269,770
TOTAL EQUITY		449,183	499,832

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

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2024

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2024	Notes	\$	\$	\$
Balance at end of previous reporting period		230,062	269,770	499,831
Net Surplus / (Deficit) for Year		(50,649)	-	(50,649)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		179,413	269,770	449,182
2023				
Balance at end of previous reporting period		349,402	269,770	619,172
Net Surplus / (Deficit) for Year		(119,340)	-	(119,340)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		230,062	269,770	499,831

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

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASH FLOWS for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Council Contributions		237,615	173,850
Investment receipts		27,731	22,035
Grants utilised for operating purposes		196,709	18,652
Reimbursements		-	-
Other revenues		7,211	18,329
<u>Payments</u>			
Employee costs		(234,010)	(277,300)
Materials, contracts & other expenses		(254,383)	(108,150)
Net Cash provided by (or used in) Operating Activities	8	(19,127)	(152,584)
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		909	(909)
Purchase of investment property		-	-
Net purchase of investment securities		-	-
Development of real estate for sale		-	-
Loans made to community groups		-	-
Capital contributed to equity accounted Council businesses		-	-
Net Cash provided by (or used in) Investing Activities		909	(909)
 CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		-	-
Repayment of finance lease liabilities		-	-
Repayment of aged care facility deposits		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(18,218)	(153,493)
 Cash & cash equivalents at beginning of period	8	504,240	657,733
Cash & cash equivalents at end of period	8	486,022	504,240

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

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

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

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

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

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

1.3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Association 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 Association's operations for the current reporting period.

NORTHERN AND YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables 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 Vehicles & Contents

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

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

Contents	\$2,000
Motor Vehicles	\$5,000

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

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

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

1.6 Payables

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

Amounts 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 Association has 1 FTE employees as at the 30 June 2024, a Chief Executive Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

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

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

NORTHERN AND YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.8 Superannuation

The Association contributes the statutory 11.0% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 11.5% for the 2024-25 financial year.

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

In the previous year, the Association performed an assessment of the potential impact of AASB 16 *Leases*. The Association was only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease was recognised as an operating expense on a straight-line basis over the term of the lease. There were no leases for the year 23-24.

1.11 New Accounting Standards

In the current year, the Association 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 Association's accounting policies.

The Association has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2024 reporting period and have not been used in preparing these reports.

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvement 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 17 Insurance Contracts

The Association is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

1.12 Economic Dependencies

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

1.13 Disclaimer

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

1.14 Comparative Information

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

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

Note 2 - INCOME

	2024	2023
	\$	\$
COUNCIL CONTRIBUTIONS		
<u>General Contribution</u>	191,325	173,850
<u>Other Council Contributions</u>		
Coastal Alliance	13,290	-
SLRP Assessment Fee	33,000	-
	<u>46,290</u>	<u>-</u>
	<u>237,615</u>	<u>173,850</u>
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	27,731	22,035
	<u>27,731</u>	<u>22,035</u>
OTHER INCOME		
Conference Registrations & Sponsorship	7,211	13,211
Sundry	-	5,118
	<u>7,211</u>	<u>18,329</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
CWMS	4,500	31,000
Disaster Recovery	62,900	29,100
Volunteering	-	7,500
Regional Capacity	40,000	40,000
	<u>107,400</u>	<u>107,600</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
Sources of grants		
Commonwealth government	-	-
State government	62,900	29,100
LGA	44,500	71,000
Other	-	7,500
	<u>107,400</u>	<u>107,600</u>

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

Note 3 - EXPENSES

	2024	2023
	\$	\$
EMPLOYEE COSTS		
Salaries and Wages	171,614	200,665
Employee leave expense	34,466	37,008
Pay in Lieu of Notice	909	-
Superannuation	22,108	25,358
Workers' Compensation Insurance	2,963	2,920
Professional Development	1,011	461
FBT	6,220	6,220
Total Operating Employee Costs	239,291	272,632
Total Number of Employees	1.0	1.9
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,645	2,441
Subtotal - Prescribed Expenses	2,645	2,441
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	133,005	107,179
Legal Expenses	-	-
Unleaded Fuel	5,362	3,939
Other Motor Vehicle Costs	3,378	3,539
Members Allowances & Support	5,292	4,500
Meetings & Conferences	2,206	13,381
Insurance	9,839	10,537
Rental - Premises	195	-
Advertising	1,419	1,268
Accommodation	1,046	1,230
Airfares, Taxi Fares & Parking	488	223
Travel - Reimbursement	630	2,079
Catering & Meals	14,085	7,507
Telephone & Internet	2,079	2,981
IT & Web	5,169	5,354
Postage/Stationery	1,103	644
Sundry	874	349
Subtotal - Other Materials, Contracts & Expenses	186,170	164,709
	188,815	167,150
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	2,500	1,372
Contents	-	-
	2,500	1,372

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024**

Note 4 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

Cash at Bank	36,022	38,081
Deposits at Call	450,000	466,159
	<u>486,022</u>	<u>504,240</u>

TRADE & OTHER RECEIVABLES

Accrued Revenues	1,791	1,780
Other levels of Government	-	89,320
	<u>1,791</u>	<u>91,100</u>

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024**

Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2023				2024			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	29,876	(16,467)	13,409	-	28,967	(18,967)	10,000
Contents	-	3,678	(3,678)	-	-	3,678	(3,678)	-
TOTAL PLANT & EQUIPMENT	-	33,554	(20,145)	13,409	-	32,645	(22,645)	10,000
<i>Comparatives</i>	-	32,645	(18,773)	13,872	-	33,554	(20,145)	13,409

	2023	CARRYING AMOUNT MOVEMENTS DURING YEAR							2024	
	\$	\$							\$	
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
Motor Vehicles	13,409	New/Upgrade	Renewals				-	(2,500)		
Contents	-	(909)	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	13,409	(909)	-	-	(2,500)	-	-	-	-	10,000
<i>Comparatives</i>	<i>13,872</i>	<i>909</i>	<i>-</i>	<i>-</i>	<i>(1,372)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>13,409</i>

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024**

Note 6 - LIABILITIES

	2024		2023	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	1,068	-	-	-
Payments received in advance	-	-	49,100	-
Accrued expenses - employee entitlements	3,622	-	4,919	-
Accrued expenses - other	1,972	-	2,250	-
GST & PAYG	1,807	-	17,768	-
	<u>8,469</u>	<u>-</u>	<u>74,037</u>	<u>-</u>
PROVISIONS				
Employee entitlements - Annual Leave	10,031	-	13,457	-
Employee entitlements - Long Service Leave	30,130	-	-	21,423
	<u>40,161</u>	<u>-</u>	<u>13,457</u>	<u>21,423</u>

Note 7 - RESERVES

OTHER RESERVES	1/7/2023	Transfers to Reserve	Transfers from Reserve	30/6/2024
General Reserve	269,770	-	-	269,770
TOTAL OTHER RESERVES	<u>269,770</u>	<u>-</u>	<u>-</u>	<u>269,770</u>
<i>Comparatives</i>	<u>269,770</u>			<u>269,770</u>

PURPOSES OF RESERVES

Other Reserves

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

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

Note 8 - 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 Balance Sheet as follows:

	Notes	2024 \$	2023 \$
Total cash & equivalent assets	4	486,022	504,240
Less: Short-term borrowings	8	-	-
Balances per Cash Flow Statement		486,022	504,240

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

Net Surplus (Deficit)	(50,649)	(119,340)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	2,500	1,372
Net increase (decrease) in unpaid employee benefits	5,281	(4,668)
	(42,868)	(122,636)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	89,309	(88,948)
Net (increase) decrease in other current assets	909	(909)
Net increase (decrease) in trade & other payables	(65,568)	59,000
Net Cash provided by (or used in) operations	(18,218)	(153,493)

Note 9 - FUNCTIONS

The activities of the Region are categorised into the following programs, projects & activities:

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

Income and expenses have been attributed to the functions/activities throughout the financial year.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 10 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** 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 4.55% as at 30 June 2024

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: approximates fair value.

Liquidity Analysis

2024	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total	
				Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	486,022	-	-	486,022	486,022
Receivables	1,791	-	-	1,791	1,791
Other Financial Assets	-	-	-	-	-
Total	487,813	-	-	487,813	487,813
Financial Liabilities					
Payables	8,469	-	-	8,469	8,469
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
Total	8,469	-	-	8,469	8,469
2023	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	504,240	-	-	504,240	504,240
Receivables	91,100	-	-	91,100	91,100
Other Financial Assets	-	-	-	-	-
Total	595,340	-	-	595,340	595,340
Financial Liabilities					
Payables	2,250	-	-	2,250	2,250
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
Total	2,250	-	-	2,250	2,250

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 represents 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 5 & 6 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 nor 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 averse manner.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

Note 11 - FINANCIAL INDICATORS

	2024	2023	2022
<p>These Financial Indicators have been calculated in accordance with <i>Information Paper 9 - Local Government Financial Indicators</i> prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.</p> <p>The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.</p>			
Operating Surplus Ratio			
<u>Operating Surplus</u>	(13.3%)	(37.1%)	(109.9%)
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
Net Financial Liabilities Ratio			
<u>Net Financial Liabilities</u>	(115.6%)	(151.2%)	(221.0%)
Total Operating Income			
<i>Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.</i>			
Asset Renewal Funding Ratio			
<u>Net Asset Renewals</u>	0%	0%	0%
Depreciation Expenditure			
<i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i>			

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

Note 12 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2024 \$	2023 \$
Income	379,957	321,814
Expenses	<u>(430,606)</u>	<u>(441,155)</u>
Operating Surplus / (Deficit)	(50,649)	(119,340)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	2,500	1,372
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	2,500	1,372
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	909	(909)
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	909	(909)
Net Lending / (Borrowing) for Financial Year	<u>(47,240)</u>	<u>(118,877)</u>

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

Note 13 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 1 person was paid the following total compensation:

	2024	2023
	\$	\$
Salaries, allowances & other short term benefits	166,637	163,432
Member Allowance	5,292	4,500
Post-employment benefits	11,197	17,160
Long term benefits	-	-
FBT	6,220	6,220
Termination benefits	-	-
TOTAL	189,345	191,312

The Group received the following amounts in total:

	2024	2023
	\$	\$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	Received 2024	Outstanding 2024
	\$	\$
The Barossa Council	14,031	-
Barunga West Council	14,031	-
Clare and Gilbert Valleys Council	14,031	-
Copper Coast Council	14,031	-
The Flinders Ranges Council	14,031	-
Regional Council of Goyder	14,031	-
Light Regional Council	14,031	-
Adelaide Plains Council	14,031	-
District Council of Mount Remarkable	14,031	-
Northern Areas Council	14,031	-
District Council of Orroroo / Carrieton	14,031	-
District Council of Peterborough	14,031	-
Port Pirie Regional Council	14,031	-
Wakefield Regional Council	14,031	-
Yorke Peninsula Council	14,031	-
TOTAL	210,458	-

Description of Services provided to all Related Parties above:

The Legatus Group is the peak regional local government organisation that is focused on the interests of its communities. The Legatus Group's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

The Group has Five Primary Goals and numerous strategies to achieve these are outlined in the Group's Strategic Plan 2018-2028 which is available on the Group's website.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024**

**Note 14 - 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 2024.

Note 15 - EVENTS OCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2024 that need to be disclosed in the financial statements.

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern and Yorke Local Government Association for the year ended 30 June 2024, the Council's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

 CHIEF EXECUTIVE OFFICER The Boro Council	 CHIEF EXECUTIVE OFFICER Bassetlaw Council
 CHIEF EXECUTIVE OFFICER East & Gwent Valleys Council	 CHIEF EXECUTIVE OFFICER Gwent Council
 CHIEF EXECUTIVE OFFICER The Flinders Ranges Council	 CHIEF EXECUTIVE OFFICER Regional Council of Goyder
 CHIEF EXECUTIVE OFFICER Light Regional Council	 CHIEF EXECUTIVE OFFICER Adelaide Plains Council
 CHIEF EXECUTIVE OFFICER District Council of Mount Remarkable	 CHIEF EXECUTIVE OFFICER Northern Areas Council
 CHIEF EXECUTIVE OFFICER Port Pirie Regional Council	 CHIEF EXECUTIVE OFFICER District Council of Onkaparinga
 CHIEF EXECUTIVE OFFICER York Peninsula Council	 CHIEF EXECUTIVE OFFICER District Council of Peterborough
 CHIEF EXECUTIVE OFFICER Wakefield Regional Council	 CHAIR, Legatus Group Audit & Risk Management Committee
 CHIEF EXECUTIVE OFFICER Legatus Group	 CHAIR Legatus Group



NORTHERN & YORKE

LOCAL GOVERNMENT
ASSOCIATION



The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues in existence as a regional subsidiary of the Local Government Act 1999.

In 2024 the Central Local Government Region of South Australia adopted the trading name of Northern and Yorke Local Government Association (N&YLGA) to which it is now referred.