



LG PROFESSIONALS SA ANNUAL REPORT 2022/2023



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YOUR ASSOCIATION

LG Professionals SA is an independent not-for-profit membership association. We believe that all employees in local government should have the opportunity to be their best. Whether you are at the beginning, middle or latter stage of your local government career – and whether you want to lead teams or inspire from your current role – we offer opportunities to suit your professional development needs.

We are owned by our members – all of whom are individuals working in the local government sector in SA.

We offer a range of professional development opportunities throughout the year, including, but not limited to:

- ▼ Networks – ongoing participation and forum attendance
- ▼ Leadership Programs for a diverse range of people and areas
- ▼ Conferences and Events
- ▼ Short Course Training
- ▼ In House Training

These are all designed by and for the sector, with 100% of proceeds invested back into developing further content and offerings for our members.

OUR MISSION

▼ **WE DEVELOP LOCAL GOVERNMENT PEOPLE**

OUR VISION

▼ **TO BE A RESPECTED, LEADING MEMBERSHIP ORGANISATION FOSTERING CONNECTED, ACCOMPLISHED PEOPLE**

▼ **IF YOU WORK FOR LOCAL GOVERNMENT IN SOUTH AUSTRALIA, WHETHER AT A COUNCIL OR SUBSIDIARY – WE ARE HERE TO SUPPORT YOU**



AGENDA FOR THE 74TH ANNUAL GENERAL MEETING

1. Opening Remarks

Michael Sedgman, President

2. Attendance Record

Present:

Apologies:

3. Confirmation of Minutes

Recommendation:

That the minutes of the 2022 Annual General Meeting held on 10 November 2022 be received and confirmed as a true and correct record of proceedings.

4. President's Report

The President's Report is contained in the Annual Report.

Recommendation:

That the report be received.

5. 2022-2023 Annual Report

The report was circulated electronically prior to the meeting.

Recommendation:

That the report be received.

6. Audited Financial Statements

The statements are contained in the Annual Report.

Recommendation:

That the audited financial statements for the year ended 30 June 2023 be received.

7. Appointment of Auditor

Recommendation:

That Galpins Accountants Auditors and Business Consultants be appointed as the auditor for the year 2023/24.

8. Membership Report

The Membership Report is contained in the Annual Report.

Recommendation:

That the report be received.

9. Overview of the Strategic Plan

An overview of the Association's Strategic Plan will be presented.

Recommendation:

That the plan be received, and overview noted.

10. Returning Officer's Report

The Returning Officer's Report will be presented.

Recommendation:

That the report be received.

11. Announcement of President

12. Any other business?

13. Close

MINUTES OF THE 73RD ANNUAL GENERAL MEETING

Held at The Gallery, 30 Waymouth Street, Adelaide at 4:30pm on Thursday 10 November 2022

1. Opening Remarks

Michael Sedgman, President opened the meeting and welcomed everyone.

2. Attendance Record

2.1 Present

Michael Sedgman (Chair), Robert Adam, Stacey Bateson, Roberto Bria, Janet Crook, Merissa Decelis, Abby Dickson, Michelle English, Kate Grigg, John Harry, Fiona Harvey, Ben Keen, Deb Larwood, Carla Leversedge, Helen Macdonald, Victoria MacKirdy, Naomi Molloy, Kate O'Neill, Morgan Potter, Michael Sedgman, Paul Sutton, Caitlin Tierney, Stephanie Tramontin, Thuyen Vi-Alternetti, Michael Walmesley, Deb Walsh, David Waters, Ross Whitfield, Brooke Winter, Mark Withers

Staff: Rhiannon Grebenshikoff, Elyse Hearne, Amy Davis, Sandra Denholm, Chloe Lock, Liz O'Flynn, Lauren Moore

2.2 Apologies

Andrew Cameron, Justin Commons, Chris Cowley, Alan Harvey, Kristie Johnson, Chris Norris, Natalie Traeger, Simone Zrna

3. Confirmation of Minutes

Kate Grigg moved:

That the minutes of the 2021 Annual General Meeting held on 11 November 2021 be received and confirmed as a true and correct record of proceedings.

Seconded: Kate O'Neill

CARRIED

4. President's Report

The President provided highlights of the President's Report.

Paul Sutton moved:

That the report be received.

Seconded: Thuyen Vi-Alternetti

CARRIED

5. 2021-2022 Annual Report

The report was circulated electronically prior to the meeting.

Morgan Potter moved:

That the report be received.

Seconded: Carla Leversedge

CARRIED

6. Audited Financial Statements

The statements are contained in the Annual Report.

Robert Adam moved:

That the audited financial statements for the year ended 30 June 2022 be received.

Seconded: Paul Sutton

CARRIED

MINUTES OF THE 73RD ANNUAL GENERAL MEETING

Held at The Gallery, 30 Waymouth Street, Adelaide at 4:30pm on Thursday 10 November 2022

7. Appointment of Auditor

Roberto Bria moved:

That Galpins Accountants Auditors and Business Consultants be appointed as the auditor for the year 2022/23.

Seconded: Mark Withers

CARRIED

8. Membership Report

The Membership Report is contained in the Annual Report.

John Harry moved:

That the report be received.

Seconded: Stacey Bateson

CARRIED

9. Overview of the Strategic Plan

The President provided an overview of the Association's Strategic Plan.

Deb Larwood moved:

That the plan be received, and overview noted.

Seconded: Kate Grigg

CARRIED

10. Returning Officer's Report

The Returning Officer's Report was presented.

The following were declared elected to the position of Board Member for a two-year term:

Kristie Johnson

Deb Larwood

Morgan Potter

Mark Withers

Thuyen Vi-Alternetti

Kate O'Neill moved:

That the report be received.

Seconded: Roberto Bria

CARRIED

Michael Sedgman acknowledged outgoing Board Members Natalie Traeger and Justin Commons for their service and dedication to the Association.

Michael Sedgman congratulated newly elected Board Member Morgan Potter, and also Kristie Johnson, Deb Larwood, Mark Withers and Thuyen Vi-Alternetti on their re-election.

11. Any Other Business?

There was no other business.

12. Close

The meeting closed at 4:48 PM.

PRESIDENT'S REPORT



2022/2023 has seen the continued growth of LG Professionals SA, not only in the number of members we represent, but also in the range of development opportunities on offer.

Our comprehensive suite of flagship events, programs and development opportunities continued to grow, with the introduction of a new Women's Career Navigator Program, and the first intake of a LG Professionals SA Graduate Certificate in Business Administration.

Particular highlights for me as I reflect on my term as President, are the embedding of the LGA partnership and our new membership model, which we have seen have a significant impact on the growth of our Association and in turn our offering to the sector.

Strategic Focus

The Board met in March this year for a strategic planning day, the outcomes of which have informed the key priorities for the next 12 months for LG Professionals SA, as part of its 2022-2024 Strategic Plan. These include diversifying training and development opportunities for field staff, and the promotion of professional entry pathways into the sector through the establishment of a Local Government Graduate Program.

Committed to celebrating and recognising achievements and advocating for opportunities within our sector, LG Professionals SA is always fostering the improvement of the brand and professionalism of local government, positioning the sector as a great place to work and celebrating the dedicated professionals that make it so special.

R and D Funding

LG Professionals SA were successful in our application for \$75,000 of grant funding through the Local Government Research and Development Scheme for the *Workforce and gender equity in SA Local Government* project.

The project will assess and address systemic drivers of gender inequity in SA local government through centralised collection and management of workforce data. Collected data will inform the development of initiatives to achieve improved gender diversity and equity in employment in the sector workforce.

This project will:

- Actively promote the importance of a sector wide approach to ongoing collection and sharing of workforce data, specifically in relation to gender
- Collect, consolidate and analyse workforce data across South Australian local government
- Identify key gender equity issues for the sector
- Explore a tool for ongoing voluntary annual disclosure of information and ongoing benchmarking against other sectors
- Produce a final report and recommend strategies that align with Commonwealth and State government strategic priorities and specific actions for SA local government

We look forward to progressing this initiative on behalf of the local government sector.

Membership

In 2020/2021 we introduced new membership options, to make membership more accessible and inclusive to staff across the state. These membership options continue to see strong uptake, and include organisation subscriptions, including 1–3-year renewal and sign-up options.

Thank you to the 64 councils and 9 subsidiaries who have purchased organisation memberships, for your dedication to the development of your staff, at all levels. We saw a 100% retention rate for the most recent renewal period, which is a testament to the value of membership.

PRESIDENT'S REPORT

Flagship Events

This year we were pleased to welcome 288 delegates to our Annual State Conference 'Reaching New Heights', proudly watched on as an incredible 18 teams took part in the 2023 Management Challenge, the 30th year of the event, and were thrilled to welcome 485 guests to our 22nd Annual Leadership Excellence Awards Gala Dinner where we celebrated the outstanding achievements of professionals in the South Australian local government sector.

Our 2023 Rural Management Challenge attracted a record 13 teams – we were thrilled to support our regional councils with this tailored development opportunity.

Our Economic Development Conference remains an important event in our calendar. Local government's role in supporting sustainable growth that drives community prosperity is well established and we are pleased to deliver this annual event in partnership with Norman Waterhouse to inspire attendees and equip them with knowledge and data.

Our Women's Network Conference 'Connect, Discover, Soar' set yet another new record of 277 attendees from across the state, providing a valuable opportunity for Women's Network members from across the sector to come together to hear from inspiring speakers, network and be encouraged to unlock their potential.

Partnering

In local government, we know that our ability to work effectively through partnerships and collaboration is one of our greatest strengths.

Local Government Professionals Australia, SA (LG Professionals SA) and the Local Government Association of South Australia (LGA), entered a partnership agreement in 2021 with the aim of providing even stronger support to councils and their staff, and this partnership has gone from strength to strength in 2022/2023, now firmly embedded and delivering operational and training outcomes.

LG Professionals SA were pleased to support the Torrens University Australia Local Government Career Pathways and Workforce Toolkit for Regional SA, and the LGA Building Sector Capability Project, to help councils address skills challenges and promote careers in local government.

Whilst this year saw the close of the LG Professionals Australia National Office, the collaboration between the State Associations has never been stronger. Our Chief Executive Officers regularly meet to share opportunities, ideas and successes and actively support one another through various initiatives.

Our state took the lead in delivery of the 2023 Australasian Management Challenge, working closely with federation partners, and Adelaide was host to the 2023 Australasian Management Challenge Final – where we were proudly represented by City of Marion who took out first place.

Marketing and Branding

Our marketing and branding strategy for 2022-2024 was designed to maximise opportunities for tailored engagement, and broad promotion to showcase a diverse range of member stories. There is so much to be proud of as a professional in local government, and we aim to showcase these achievements and the dedicated members behind them.

Through a strong marketing presence, we aim to increase recognition through members councils and subsidiaries and increase our profile in the local government training market.

PRESIDENT'S REPORT

Professional Development Opportunities

We continue to provide enhanced availability to professional development opportunities through virtual access to network forums, meetings and in-house training. Our Ignite Program, Strategic Management Program and Executive Leaders Program continue to be delivered through a combination of in person and virtual modules – meaning less time out of the office for our regional participants.

We were pleased to launch the first intake of the LG Professionals SA Graduate Certificate in Business Administration, in partnership with University of South Australia, contextualised to the local government sector. This represents the next step in an accreditation pathway towards an MBA for those who have completed our Emerging Leaders or Strategic Management Programs and in its inaugural year, saw 10 participants.

In 2023 we launched the first of our Women's Leadership Programs 'Career Navigator' which sold out with 16 participants. This will be followed by 'Career Catalyst' to be launched soon.

Our in-house and bespoke training offering has seen strong uptake, with sessions delivered for regional and metro councils relating to project management, customer service, business writing, leadership and team development. Should your organisation have training needs I encourage you to reach out to discuss how LG Professionals SA can support you.

Our Networks continue to be active in supporting one another and include the CEO Network, General Managers and Directors Network, Community Managers Network, Women's Network, People and Culture Network and Business Performance and Improvement Network.

We were pleased to re-launch the General Managers and Directors Network in late 2022, which provides a supportive space for General Managers and Directors (or equivalent) from all SA Councils and Subsidiaries to come together to learn from each other, share experiences, discuss timely topics and collaborate with peers.

The Business Performance and Improvement Network (previously Continuous Improvement Network) re-launched in 2023, with a renewed focus of bringing councils together to improve service planning, delivery and focus on improvement and performance outcomes, whilst facilitating and promoting collaboration across the sector.

Our Women's Network celebrated another year of record forum attendance, with 391 attendees across three forums.

Our People and Culture Network Conference 'Leading the Future' saw 85 attendees.

The Community Managers Network commenced the delivery of open network meetings, providing the valuable opportunity for members to come together on topical issues, relevant to community professionals in councils. Their biennial Network Conference 'Community Development: Getting it Right' attracted 103 professionals from across the sector.

We look forward to celebrating with the 18th cohort of the Emerging Leaders Program as they graduate in late November, and the 2020 and 2021 cohorts of the Ignite Program who will celebrate their program completion with a celebration in December, and wish them all the best on their leadership journeys.

Thank you

I would like to thank our valued Corporate Partners and event sponsors who have provided amazing support and commitment to our Association – as well as the various agencies and businesses that we have partnered with throughout the year. We are so privileged to work with such a range of professional and respected organisations, to deliver opportunities to you, our Members.

Thank you also to the many LG Professionals SA Members who support our Association by volunteering their time throughout the year – whether this is through Board or Network Committee participation, observing at the Management Challenge, presenting at an event or providing guidance and advice – we appreciate you.

Thank you to the LG Professionals SA team - they are passionate, hardworking and dedicated, deeply committed to providing meaningful development and networking opportunities for our Members.

And finally, I would like to sincerely thank my Board colleagues for their support, professionalism and passion for our Association, observed through my time on the LG Professionals SA Board.

I am pleased to hand over Presidency to Kate O'Neill, and will remain an active and engaged member and supporter of the Association, committed to the LG Professionals SA mission of developing local government people.

I am incredibly proud of the achievements and significant recent growth of the LG Professionals SA. It has been a privilege to represent the association as President for the last three years.

Michael Sedgman
President

STRATEGIC PLAN

2022 | 2024



**WE ARE YOUR
ASSOCIATION,
AND WE ARE
HERE TO SUPPORT
YOU ON YOUR
CAREER JOURNEY**

VISION

To be a respected, leading membership organisation fostering connected, accomplished people.

MISSION

We develop local government people.

CONTEXT

Our Strategic Plan recognises that Local Government Professionals Australia, SA plays a principal role in the career and personal development of the sector's people. We do this through the provision of programs and opportunities that stretch and challenge our diverse range of people. We celebrate and recognise achievement and advocate for opportunities within our sector, always looking to improve the brand and professionalism of local government, positioning it as a great place to work.

LG PROFESSIONALS SA
STRATEGIC PLAN



KEY PRIORITY AREAS



KEY PRIORITY 1

MEMBERSHIP

- ▼ Increase participation of field employees through unique and specific training and development opportunities.
- ▼ Increase General Manager and Director participation through clearly defined and relevant opportunities.
- ▼ Regularly review and monitor performance of Networks to assess ongoing participation and value whilst exploring the creation of new Networks based on Membership demand.

KEY PRIORITY 2

ADVOCACY

- ▼ Empower South Australian local government through the provision of resources and training to achieve a 40:40:20 gender balance by 2025.
- ▼ Establish a Local Government Leaders for Gender Equity Group.
- ▼ Promote professional participation in the sector through the establishment of a Local Government Graduate Program.

KEY PRIORITY 3

STAKEHOLDER RELATIONSHIPS

- ▼ Partner with the LGA to maximise benefits for our respective members.
- ▼ Strengthen our relationship with LG Professionals Australia – creating a shared vision and direction of Roles, Responsibilities, Relationship and Resourcing.
- ▼ Leverage and build stakeholder networks and relationships eg. Universities, SALGFMG, IPWEA, LGITSA.

KEY PRIORITY 4

MARKETING & BRANDING

- ▼ Weave a diverse range of member stories into program marketing campaigns.
- ▼ Increase recognition through member councils and subsidiaries.
- ▼ Clearly define LGA partnership to maximise partnership outcomes.
- ▼ Increase profile in the local government training market.

MEMBERSHIP REPORT

THE ASSOCIATION’S MEMBERSHIP
AS AT 30 JUNE 2023 WAS 2,799

THIS INCLUDES THE FOLLOWING FELLOWS:
ROBERT ADAM
TIM JACKSON
GRAEME MAXWELL
RAY PINCOMBE

BOARD NOVEMBER 2022 – NOVEMBER 2023

NAME	APPOINTMENT	TO RETIRE	YEARS ON BOARD
MICHAEL SEDGMAN	President	2023	4
STACEY BATESON	Board Member	2023	2
KATE GRIGG	Board Member	2023	2
KRISTIE JOHNSON	Board Member	2024	2.5
DEB LARWOOD	Board Member	2024	3
KATE O’NEILL	Board Member	2023	2
MORGAN POTTER	Board Member	2024 - Casual Vacancy	1
DYLAN STRONG	Board Member	2023	4
PAUL SUTTON	Board Member	2024	1.5
THUYEN VI-ALTERNETTI	Board Member	2024	3
MARK WITHERS	Board Member	2024	18

EXECUTIVE COMMITTEE NOVEMBER 2022 – NOVEMBER 2023

MICHAEL SEDGMAN	PRESIDENT
KRISTIE JOHNSON	TREASURER
KATE O’NEILL	EXECUTIVE MEMBER
STACEY BATESON	EXECUTIVE MEMBER

MEET YOUR BOARD



MICHAEL SEDGMAN

*Chief Executive Officer
Rural City of Murray Bridge*



MARK WITHERS

*Chief Executive Officer
City of Port Adelaide Enfield*



THUYEN VI-ALTERNETTI

*General Manager Infrastructure & Environment
Rural City of Murray Bridge*



DEB LARWOOD

*Chief Executive Officer
District Council of Kimba*



DYLAN STRONG

*Chief Executive Officer
Copper Coast Council*



KRISTIE JOHNSON

*Manager, Media, Marketing and
Communications
City of Charles Sturt*



KATE O'NEILL

*General Manager, Organisational &
Community Development
City of Mitcham*



STACEY BATESON

*General Manager, Community
Alexandrina Council*



KATE GRIGG

*Team Member Open Space
City of Unley*



PAUL SUTTON

*Chief Executive Officer
City of Charles Sturt*

PAST DIVISIONAL/STATE AND NATIONAL PRESIDENTS

NAME	DIVISIONAL/STATE PRESIDENT	NATIONAL PRESIDENT
V S SHEPHERD OBE	1949 – 1951	1953 – 1954
W C D VEALE	1951 – 1953	
F V ELLIOTT	1953 – 1955	
S KEANE	1955 – 1957	
F A LEWIS OBE	1957 – 1959	1959 – 1960
H G PERRY	1959 – 1961	
R A KERR	1961 – 1963	
W W BROKATE	1963 – 1965	1965 – 1966
R C TUCKER	1965 – 1967	
M M PAECH	1967 – 1969	
R L PASH, OAM	1969 – 1971	1971 – 1972
R E OSWALD	1971 – 1973	
J BORMAN	1973 – 1975	
L K MCKAY	1975 – 1977	1977 – 1978
J R LANGMAN	1977 – 1979	
K H DAVIS	1979 – 1981	
D J WILLIAMS	1981 – 1983	1983 – 1984
D K WORMALD	1983 – 1985	
D O ROBERTS	1985 – 1987	
B R CARR	1987 – 1988	
J R KLEEM	1988 – 1989	1989 – 1990
R C S HUNTER	1989 – 1990	
G L DIMOND	1990 – 1991	
P J SPENCER	1991 – 1992	
M B THOMPSON	1992 – 1993	
M J LLEWELLYN-SMITH	1993 – 1995	1995 – 1997
M A BOYD	1995 (March to August)	
J A C COMRIE	Oct 1995 – 1997	
F PEDLER	1997 – 1998	
V LITTLE	1998 – 1999	

PAST DIVISIONAL/STATE AND NATIONAL PRESIDENTS - CONTINUED

NAME	DIVISIONAL/STATE PRESIDENT	NATIONAL PRESIDENT
T STARR	1999 – 2000	2002 – 2003
P VLATKO	2000 – 2002	
T JACKSON	2002 – 2004	
R J GREEN	2004 – 2006	
R J PEATE	2006 – 2007	
J COOMBE	2007 – 2008	
R PINCOMBE		2008 – 2009
M WITHERS	2008 – 2009	2014 – 2015
H LAWLER	2009	
C HART	2009 – 2011	
J TROTTER	2011 – 2012	
M SEARLE	2012 – 2013	
V MACKIRDY	2013 – 2014	2020 - 2021
A AITKEN	2014 – 2015	
A CAMERON	2015 – 2016	
M DOWD	2016 – 2017	
B DAVIDSON-PARK	2017 – 2018	
N MORRIS	2018 - 2019	
P SUTTON	2019 - 2020	
M SEDGMAN	2020 - 2023	



WE ARE YOUR
ASSOCIATION,
AND WE ARE HERE
TO SUPPORT YOU ON
YOUR CAREER JOURNEY



MEMBER STATISTICS

AS AT 30 JUNE 2023

Note: Statistics displayed below represent those members who have provided this information.

TOTAL MEMBERS

2799

GENDER

FEMALE	1746
MALE	828
NON-BINARY	5
PREFER NOT TO SAY	6

**WE ARE YOUR
ASSOCIATION,
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CAREER JOURNEY**

JOB LEVEL

CEO	67
GM/DIRECTOR	113
GROUP MANAGER/ASSOCIATE DIRECTOR	49
MANAGER	292
TEAM LEADER / COORDINATOR	525
SUPERVISOR	81
OFFICER	1318
OTHER	238

FIELD STAFF/OFFICE STAFF/OTHER

FIELD STAFF	169
OFFICE STAFF	2280
OTHER	123

REGION

METRO	1803
CENTRAL REGION	260
EYRE PENINSULA	151
LIMESTONE COAST	142
SOUTHERN HILLS	174
MURRAY MALLEE	208
UPPER SPENCER GULF	20
OUTBACK	3



**LG PROFESSIONALS SA
MEMBER STATISTICS**



STATISTICS

AS AT 30 JUNE 2023

95%

OF SOUTH
AUSTRALIAN
COUNCILS
PARTICIPATE
IN OUR
ACTIVITIES

2799

INDIVIDUAL
STAFF AS
MEMBERS
AND GROWING

2808

EVENT ATTENDEES
IN 2022/23
INCLUDING

7

NETWORKS
SUPPORTING
APPROXIMATELY
40 NETWORK
MEETINGS
A YEAR

73

COUNCIL/
SUBSIDIARY
MEMBERS

10

FLAGSHIP
EVENTS AND
PROGRAMS

18

YEARS OF THE
EMERGING
LEADERS
PROGRAM
WITH

22

YEARS OF OUR
LEADERSHIP
EXCELLENCE
AWARDS PROGRAM
RECOGNISING
MORE THAN

1750

NOMINATIONS

438

ALUMNI



FINANCIAL STATEMENTS

Local Government Professionals South Australia Incorporated
ABN 90176532768

FOR THE YEAR ENDED
30 June 2023

Local Government Professionals South Australia Incorporated

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Local Government Professionals South Australia Incorporated

STATEMENT AND REPORT BY THE COMMITTEE FOR THE YEAR ENDED 30 JUNE 2023

In the opinion of the committee, the Financial Statements comprising the Income and Expenditure Statement, Statement of Financial Position and Notes to the Financial Statements present fairly the financial position of Local Government Professionals South Australia Incorporated as at 30 June 2023 and its performance for the year ended on that date in accordance with applicable Accounting Standards, the Associations Incorporation Act 1985 and the Association's rules.

At the date of this statement, there are reasonable grounds to believe that Local Government Professionals South Australia Incorporated will be able to pay its debts as and when they fall due.

During the financial year, no officers of the Association, firms of which an officer is a member, or corporation of which an officer has a substantial interest have received or become entitled to receive a benefit as a result of a contract between the officer, firm or corporation and the Association.

During the financial year the following officers have received payments or benefits of pecuniary value as follows:

- Nil

The Committee is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



Name: MICHAEL SEDGMAN
Position: PRESIDENT
Date: 15.09.2023



Name: KRISTIE JOHNSON
Position: TREASURER
Date: 15/09/23

Local Government Professionals South Australia Incorporated

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
Income		
Corporate Partnership Fees	136,023	132,045
Event Sponsorships	102,800	95,550
Grant Income	-	9,257
Interest Income	44,908	6,059
Memberships	165,375	158,465
Other Revenue	203,670	103,218
Registration & Events	1,026,952	934,321
Total Revenue	1,679,728	1,438,915
Operating Expenses		
Audit Fees	4,080	3,880
Bank Fees	2,326	2,210
Capitation	30,441	19,799
Catering	152,351	141,100
Consulting & Accounting	15,052	24,143
Corporate Overhead Fee	58,556	22,696
Depreciation	1,545	3,002
Events	523,165	422,597
Insurance	7,297	5,909
IT Expense	20,491	27,788
Paypal Charges	1,477	1,779
Postage / Courier	1,264	1,280
Printing & Stationery	3,796	5,812
Promotions	6,960	6,628
Provision for Employee Entitlements	4,598	34,769
Rent	-	17,940
Sundry Expenses	2,094	34,911
Superannuation	77,493	49,955
Telephone & Internet	1,022	3,204
Training & Development	3,308	475
Travel & Accommodation	22,971	10,174
Wages & Salaries	390,539	377,201
Workers Compensation Scheme	2,013	721
Total Expenditure	1,336,196	1,217,973
Surplus (deficit) for the year	343,532	220,942

The accompanying Notes form part of these financial statements

Local Government Professionals South Australia Incorporated

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
Assets			
Current Assets			
Cash and Cash Equivalents	2	1,391,993	1,085,174
Trade and other receivables	3	200,780	100,269
Total Current Assets		<u>1,592,773</u>	<u>1,185,443</u>
Non-Current Assets			
Plant & Equipment	4	2,193	3,738
Total Non-Current Assets		<u>2,193</u>	<u>3,738</u>
Total Assets		<u>1,594,966</u>	<u>1,189,181</u>
Liabilities			
Current Liabilities			
Trade and other payables	5	355,056	292,465
Employee Entitlements	6	161,293	160,038
Total Current Liabilities		<u>516,349</u>	<u>452,503</u>
Total Liabilities		<u>516,349</u>	<u>452,503</u>
Net Assets		<u>1,078,617</u>	<u>736,678</u>
Members Funds			
Retained Funds - CMN	7	37,674	39,267
Retained Funds	7	1,040,943	697,411
Total Members Funds		<u>1,078,617</u>	<u>736,678</u>

The accompanying Notes form part of these financial statements

Local Government Professionals South Australia Incorporated

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Statement of Significant Accounting Policies

The financial statements are special purpose financial statements that have been prepared in accordance with Associations Incorporation Act (SA) 1985. The committee has determined that the association is not a reporting entity.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. There are no mandatory accounting standards applicable to the Association. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs, and do not take into account changing money values or current valuations of non-current assets. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue by the members of the committee.

(a) Comparatives

When required due to changes in reporting formats, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Association has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

(b) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks and other short-term highly liquid investments with original maturities of three months or less.

(c) Income taxes

The activities of the Association are exempt from taxation under the Income Tax Assessment Act 1997.

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Local Government Professionals South Australia Incorporated**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****(e) Property, plant and equipment**

Office Equipment is carried at cost less, where applicable, any accumulated depreciation. The depreciable amount is depreciated on a diminishing value basis at rates of between 40% to 50% per annum, commencing from the time the asset is held ready for use. Items with an individual value of less than \$1,000 are fully depreciated in the year of purchase.

(f) Impairment of assets

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

(g) Revenue

Non-reciprocal grant revenue is recognised in the income and expenditure statement when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied. When grant revenue is received whereby the association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Revenue from membership subscriptions are recognised as income in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is determined by reference to the membership year.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

Local Government Professionals South Australia Incorporated

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

(h) Trade and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(i) Trade and other receivables

These include amounts due from ATO and accrued interest on deposits in financial institutions. Prepayments comprise payments made in advance to third parties for program delivery. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

(j) Critical Accounting Estimates and Judgments

Key estimates - Impairment - general

The association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Local Government Professionals South Australia Incorporated

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 2: Cash on Hand and at Bank

	2023	2022
	\$	\$
Bank Cheque Account	105,103	68,731
Local Government Finance Authority	1,286,653	1,016,345
Petty Cash and Cash on Hand	237	98
Total Cash on Hand and at Bank	1,391,993	1,085,174

Note 3: Trade and other receivables

	2023	2022
	\$	\$
Accounts Receivable	110,605	42,716
Interest Accrued	5,787	1,187
Prepayments	80,183	56,366
Other Receivables	4,205	-
Total Trade and Other Receivables	200,780	100,269

Note 4: Plant and Equipment

	2023	2022
	\$	\$
Office Furniture & Equipment	28,008	28,008
Less Accumulated Depreciation on Office Furniture & Equipment	(25,815)	(24,270)
Total Plant and Equipment	2,193	3,738

Note 5: Trade and Other Payables

	2023	2022
	\$	\$
Accounts Payable	24,080	19,064
GST	10,454	6,135
PAYG Withholdings Payable	14,805	11,967
Revenue in Advance	299,990	250,003
Superannuation Payable	5,727	5,296
Total Trade and Other Payables	355,056	292,465

Note 6: Employee Entitlements

	2023	2022
	\$	\$
Accrued Employee Entitlements	161,293	160,038
Total Employee Entitlements	161,293	160,038

Note 7: Retained Earnings

	Retained Funds	Retained Funds - CMN	Total Members Funds
	\$	\$	\$
Opening Balance 1 July 2022	697,411	39,267	736,678
Surplus/(Deficit) for the year	343,532	(1,593)	341,939
Closing Balance 30 June 2023	1,040,943	37,674	1,078,617



INDEPENDENT AUDITOR'S REPORT

To the members of the Local Government Professionals South Australia Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of the Local Government Professionals South Australia Incorporated ("the Association"), which comprises the statement of financial position as at 30 June 2023, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement and report by the committee.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Association as at 30 June 2023, and its financial performance for the year then ended in accordance with the Australian Accounting Standards, *Associations Incorporation Act 1985*, *Associations Incorporation Regulations 2008*.

Basis for Opinion

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

We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our 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.

Responsibility for the Financial Report

The Association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Associations Incorporation Act 1985*, *Associations Incorporation Regulations 2008* and for such internal control as the Association 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, the Association is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

Galpins Trading Pty Ltd
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Auditor's Responsibility for the Audit of the Financial Report

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

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 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 entity'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 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 entity'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 entity 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



Jessica Kellaway CA, CPA, Registered Company Auditor
Partner

26 / 09 / 2023



CONTACT US

Please contact our friendly team on:

- ▼ 08 8224 2080
- ▼ admin@lgprofessionalssa.org.au
- ▼ www.lgprofessionalssa.org.au

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