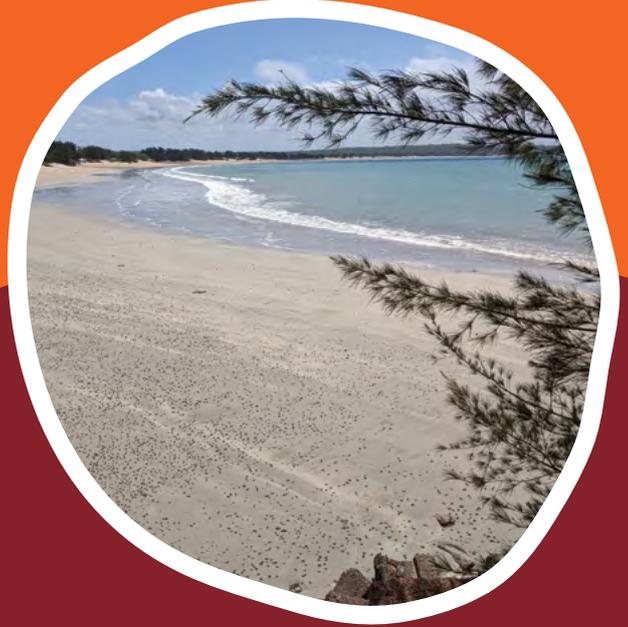


**WEST ARNHEM**



**REGIONAL COUNCIL**

**2022-2023**



West Arnhem  
Regional Council

# Annual Report



## **ACKNOWLEDGEMENT OF COUNTRY**

*West Arnhem Regional Council acknowledges the First Nations Custodians; and the many Language and Family groups who are Managers and Care-takers to each of their Traditional homelands and Waters across the West Arnhem Regions Wards. West Arnhem Regional Council pay their respects and acknowledge Elders, past present and rising.*

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# Message from the Mayor and Deputy Mayor

We are pleased to present the 2022-23 Annual Report on behalf of West Arnhem Regional Council. Our Council has celebrated many successes during this period and we look forward to continuing our journey together with our Local Authorities, stakeholders at all levels and of course our constituents.

Our Council consists of 12 Aboriginal Elected Members and we are united with a common purpose of achieving Strong Communities. Throughout the 2022-23 period, our Council has faced some challenges but we have also come a long way in representing the five communities in which we serve.

During this period, Councillor Gabby Gumurdul was re-elected at the Gunbalanya Ward by-election on 18 March 2023. Council also accepted the resignation of Cr Catherine Ralph of the Kakadu Ward on 23 June 2023, and our Elected Members wish her all of the best in her future endeavours.

It is with the strength of the Elected Members and Local Authorities, our organisation has risen to play a leading role in advocacy and representation for Aboriginal people in our region. Together, we continue to face the big issues which affect our communities - telecommunications, health, enrolment and representation, education, roads and infrastructure, and we work towards having a stronger voice at all levels.

Through the tenacity and relentless advocacy by current and former Councillors, the Gunbalanya Local Authority and its chair Andy Garnarradj and community stakeholders, our Council was elated with the Northern Territory Government's announcement earlier this year to fund a new Gunbalanya health centre and morgue. This is something which the community has advocated for over many years.

In what was another significant milestone for the West Arnhem region, a delegation of senior leaders from Maningrida travelled to Canberra to give testimony in person to the Joint Standing Committee for the Senate Inquiry into the sunset of the Stronger Futures legislation on 9 February 2023. This was a monumental moment for the group of Traditional Land Owners, senior leaders, CEOs and Chairs of local peak organisations, and our Council was honoured to be a part of this powerful testimony.

In June this year, our Council visited East Arnhem Regional Council and together we united to strengthen collaboration and advocacy for local and regional development. Together, we jointly affirmed support for the 'Yes' Campaign of the Indigenous Voice to Parliament. Through this endorsement, our councils aim to amplify the voices of their Indigenous constituents and work towards a stronger, more inclusive future for all residents of the region.

In terms of service delivery, we have pushed forward with a number of major projects including the Maningrida Oval redevelopment with bedazzling lights and we also turned the first soil as part of stage one of the major works along Malala Road in Maningrida in July 2022. These significant projects and many others have been funded by our Local Authorities, the Australian and Northern Territory Governments and other funding bodies, for which we are very grateful. We must also acknowledge our Local Authority members for the role they play in identifying local projects of significance and we are privileged to have such strong Authorities.

For our 200 strong staff across the region, we remain committed to increasing Indigenous employment by getting local people into local jobs. We are also dedicated to growing capability amongst the team by providing opportunities to upskill, offering internal promotions and promoting entry level roles for those who want to start their working life in local government.

Our Council has also continued to embed the goals outlined in the *West Arnhem Regional Council Innovate Reconciliation Action Plan July 2021 – July 2023*. These are clearly defined objectives, developed by the RAP working group and endorsed by Council, which are pertinent steps in our ongoing journey for reconciliation.

Finally, we want to acknowledge our people, those who are connected to Country and culture and continue to live and breathe our language and traditions every single day.



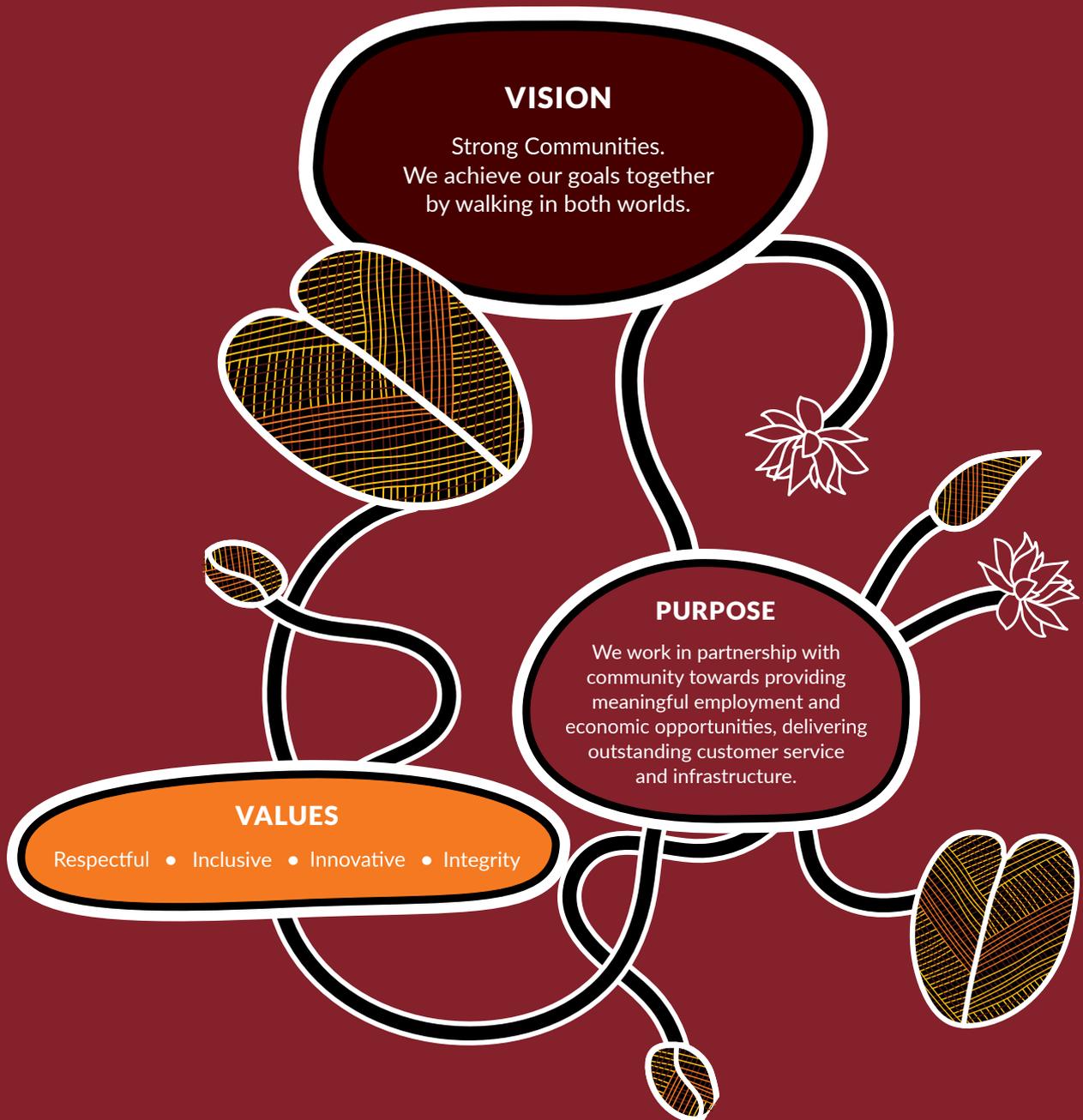
**Mayor Matthew Ryan**  
*West Arnhem Regional Council*



**Deputy Mayor Elizabeth Williams**  
*West Arnhem Regional Council*

# Vision, Purpose, Values

Vision Purpose Values



## Core Values

The values or behaviours that Council will embrace to support our Purpose and guide us in achieving the Vision are:



### Respectful

We respect our communities and staff of all cultures. We respect elders past, present and emerging for they hold the memories, the traditions the culture and hopes of Indigenous Australia. We acknowledge that Aboriginal culture is a living culture and that Aboriginal people continue to live in spiritual and sacred relationship with country.



### Inclusive

We are open, transparent and engaged with our communities and partners. We value diverse perspectives and voices and encourage their incorporation into our work practices.



### Innovative

We encourage and promote a culture of safety where innovation is celebrated and new ways of working are implemented to improve our services.



### Integrity

We are open, transparent and accountable.



# Our Region



West Arnhem Regional Council is located in the northern region of the Northern Territory and spans over an area of 49,675 square kilometres across Western Arnhem Land. West Arnhem Land encompasses both salt water and fresh water people of different language groups and customs, but despite this diversity, clan groups are connected across the entire region. With more than 77% of the region’s population identifying as Aboriginal and/ or Torres Strait Islander Peoples, culture and language are fundamental to everyday life.

Our Council provides local government, community well-being and commercial services to approximately 6281 people who reside in Maningrida, Gunbalanya, Jabiru and island communities Warruwi and Minjilang. West Arnhem Regional Council is divided into five Wards with 12 Elected Members who sit as the Council to represent the interests and needs of their respective Ward.

Constituents are also represented by four Local Authorities in:

- Maningrida
- Gunbalanya
- Warruwi
- Minjilang

The West Arnhem landscape is environmentally and culturally significant with untouched coastlines, stone country, rivers, freshwater billabongs and the World Heritage-Listed Kakadu National Park and Garig Gunak Barlu National Park on the Cobourg Peninsula within our borders. While each of our five community profiles are unique in diversity and all with their own strengths, they face a common challenge of remoteness due to the vast distances and inaccessibility across the region.

## COMMUNITY POPULATION

**755 people**  
In Jabiru

**432 people**  
In Warruwi

**1177 people**  
In Gunbalanya

**265 people**  
In Minjilang

**2518 people**  
In Maningrida

## OVERVIEW

Data source: 2021 Census data

### 6281 Population



**28**  
Median age

**1444**  
Families

**4.2**  
Average people  
per household

**\$1523**  
Household medium  
weekly income

**2188**  
Private dwellings

~~~~~

# Our Council



# Our Councillors

The map shows five wards: Minjilang (purple), Waruwi (blue), Kakadu (yellow), Gunbalanya (orange), and Maningrida (light yellow). Dotted lines connect councillor portraits to their respective wards. The portraits are arranged as follows: Minjilang (top left), Waruwi (top center), Kakadu (left side), Gunbalanya (bottom center), Maningrida (right side), and three Gunbalanya councillors (bottom right).

**Minjilang WARD**  
Cr Henry Guwiyul

**Waruwi WARD**  
Cr James Marrawal

**Kakadu WARD**  
Cr Ralph Blyth

**Kakadu WARD**  
Cr Catherine Ralph

**Kakadu WARD**  
Deputy Mayor  
Elizabeth Williams

**Gunbalanya WARD**  
Cr Otto Dann

**Gunbalanya WARD**  
Cr Gabby Gumurdul

**Gunbalanya WARD**  
Cr Donna Nadjamerrek

**Maningrida WARD**  
Mayor Matthew Ryan

**Maningrida WARD**  
Cr Julius Don Kernan

**Maningrida WARD**  
Cr James Woods

**Maningrida WARD**  
Cr Jacqueline Phillips

Our Council

Cr Catherine Ralph resigned on 23 June 2023.

Cr Gabby Gumurdul resigned on 25 November 2022 and was re-elected in a by-election on 18 March 2023.

**Residents of each of West Arnhem Regional Council's five wards elect councillors at the Northern Territory local government general election held every four years. There are 12 councillors in total elected and they sit as the West Arnhem Regional Council.**

The role of Council is to:

- Listen to and represent the interests of local residents
- Influence decisions which affect communities
- Provide leadership, guidance, and directly influence the future direction of the region

The most recent local government general election was held in 2021, and at the first meeting of Council, the councillors appointed Councillor Matthew Ryan as Mayor and Councillor Liz Williams as Deputy Mayor.

## Councillor re-elected at by-election

Gunbalanya Ward's Councillor Gabby Gumurdul resigned from Council on 25 November 2022 for personal reasons and was re-elected in a by-election which was held on 18 March 2023. Cr Gabby Gumurdul was officially sworn in as an Elected Member for the Gunbalanya Ward on the West Arnhem Regional Council at an Ordinary Council Meeting on Wednesday, 12 April 2023.

## Kakadu Ward Councillor resigns

West Arnhem Regional Council accepted the resignation of Councillor Catherine Ralph at the Ordinary Council Meeting on Friday, 23 June 2023.

Cr Ralph who has represented the Kakadu Ward, was not only the youngest Councillor to sit on the West Arnhem Regional Council, she was also the youngest person elected to a Local Government Council at the August 2021 Northern Territory council election at the age of 19. Mayor Ryan and his fellow Councillors wish to acknowledge and thank Cr Ralph for her service and wish her well in her future endeavours.

West Arnhem Regional Council is working with the NT Electoral Commission to fill the casual vacancy for the Kakadu Ward through a by-election in September 2023.



# Meetings Attendance 2022-2023

Elected Members Attendance at Council and Committee Meetings

| Councillor                        | Ward       | Council Meetings | Special Finance Committee Meetings <sup>1</sup> | Risk Management and Audit Committee Meetings <sup>2</sup> | Kakadu Ward Advisory Committee Meeting <sup>3</sup> | Attendance Summary |          |        |
|-----------------------------------|------------|------------------|-------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|--------------------|----------|--------|
|                                   |            |                  |                                                 |                                                           |                                                     | Eligible to Attend | Attended |        |
| Matthew Ryan (Mayor)              | Maningrida | 8                | 2                                               | 3                                                         | 0                                                   | 17                 | 13       | 76.47% |
| Elizabeth Williams (Deputy Mayor) | Kakadu     | 6                | 1                                               | 4                                                         | 1                                                   | 17                 | 12       | 70.59% |
| Ralph Blyth                       | Kakadu     | 10               | -                                               | -                                                         | 1                                                   | 11                 | 11       | 100%   |
| Catherine Ralph                   | Kakadu     | 2                | 0                                               | 0                                                         | 0                                                   | 17                 | 2        | 11.76% |
| Otto Dann                         | Gunbalanya | 9                | -                                               | -                                                         | -                                                   | 10                 | 9        | 90%    |
| Donna Nadjamerrek                 | Gunbalanya | 6                | 1                                               | -                                                         | -                                                   | 12                 | 7        | 58.33% |
| Gabby Gumurdul                    | Gunbalanya | 5                | -                                               | 3                                                         | -                                                   | 10                 | 8        | 80%    |
| Jacqueline Phillips               | Maningrida | 7                | 2                                               | 2                                                         | -                                                   | 16                 | 11       | 68.75% |
| Julius Don Kernan                 | Maningrida | 3                | -                                               | -                                                         | -                                                   | 10                 | 3        | 30%    |
| James Woods                       | Maningrida | 8                | -                                               | 3                                                         | -                                                   | 14                 | 11       | 78.57% |
| James Marrawal                    | Waruwi     | 8                | -                                               | -                                                         | -                                                   | 10                 | 8        | 80%    |
| Henry Guwiyul                     | Minjilang  | 8                | -                                               | -                                                         | -                                                   | 10                 | 8        | 80%    |

<sup>1</sup>In 2022 the Special Finance Committee met during the months that an Ordinary Council meeting did not take place. This meeting was disbanded in December of 2022. Committee members were Mayor Ryan, Deputy Mayor Williams, Councillor Ralph, Councillor Nadjamerrek and Councillor Phillips.

<sup>2</sup>Committee members are Mayor Ryan, Deputy Mayor Williams, Councillor Ralph, Councillor Phillips, Councillor Woods and Councillor Gumurdul.

<sup>3</sup>Committee members are Mayor Ryan, Deputy Mayor Williams, Cr Blyth and Cr Ralph.

# Council Allowance Figures

| Councillor                         | Total Payments | Base Allowance | Electoral Allowance | Extra Meeting Allowanc | Professional Development <sup>1</sup> |
|------------------------------------|----------------|----------------|---------------------|------------------------|---------------------------------------|
| Matthew Ryan                       | 94,887.78      | 75,116.49      | 19,771.29           | -                      | -                                     |
| Elizabeth Williams                 | 32,719.96      | 27,776.23      | 4,943.73            | -                      | -                                     |
| Elizabeth Williams<br>Acting Mayor | 11,237.62      | 8,908.40       | 2,329.22            | -                      | -                                     |
| Ralph Blyth                        | 20,492.76      | 13,510.03      | 4,943.73            | -                      | 2,039.00                              |
| Otto Dan                           | 21,200.44      | 13,510.03      | 4,943.73            | 580.00                 | 2,166.68                              |
| Julius Don Kernan                  | 22,655.89      | 13,510.03      | 4,943.73            | 580.00                 | 3,622.13                              |
| James Marrawal                     | 19,758.76      | 13,510.03      | 4,943.73            | 1,305.00               | -                                     |
| Gabby Gumurdul                     | 12,790.92      | 8,833.48       | 3,232.44            | 725.00                 | -                                     |
| Donna Nadjamerrek                  | 21,013.53      | 13,510.03      | 4,943.73            | 435.00                 | 2,124.77                              |
| Catherine Ralph                    | 18,382.82      | 13,439.09      | 4,943.73            | -                      | -                                     |
| Jacqueline Phillips                | 19,033.76      | 13,510.03      | 4,943.73            | 580.00                 | -                                     |
| James Woods                        | 21,811.85      | 13,510.03      | 4,943.73            | 870.00                 | 2,488.09                              |
| Henry Guwiyul                      | 19,033.76      | 13,510.03      | 4,943.73            | 580.00                 | -                                     |

<sup>1</sup>Professional development allowances are paid to third-party suppliers so that Elected Members can attend approved relevant conferences and training.

| Unelected Committee Member | Total Payments               | Meeting Allowance | Travel |
|----------------------------|------------------------------|-------------------|--------|
| Carolyn Eagle <sup>2</sup> | \$9,033.75<br>(GST included) | \$9,033.75        | 0      |

<sup>2</sup>Carolyn Eagle started her term as the Chairperson of the Risk Management and Audit Committee in August 2021. Her allowances are paid to Pacifica Pty Limited.

# Council Committees and Panels

## Special Finance Committee

The Special Finance Committee has delegated authority from Council to carry out Council's financial functions, and approve any other urgent matters as required during the months that an Ordinary Council meeting is not convened. The Committee is made up of the following five Elected Members:

### Special Finance Committee Members

Mayor Matthew Ryan

Deputy Mayor Elizabeth Williams

Councillor Catherine Ralph

Councillor Jacqueline Phillips

Councillor Donna Nadjamerrek

The Special Finance Meeting was disbanded at the beginning of 2023.

Councillor Catherine Ralph resigned from Council on 23 June 2023.

During the 2022-23 financial year, the Special Finance Committee held two meetings on the following dates:

1. 13 July 2022
2. 14 September 2022



## Risk Management and Audit Committee

The Risk Management and Audit Committee is a key component of Council's governance framework. The Committee is an independent advisory body that monitors the compliance of Council's financial policies and procedures with relevant statutory provisions, regulations and ministerial guidelines. The Committee works within the framework of the Risk Management and Audit Committee Charter and the Risk Management and Audit Committee Terms of Reference. The Committee currently consists of the following members:

### Risk Management and Audit Committee Members

Carolyn Eagle (Independent Chair)

Warren Jackson (Independent Member)

Mayor Matthew Ryan

Deputy Mayor Elizabeth Williams

Councillor Catherine Ralph

Councillor James Woods

Councillor Jacqueline Phillips

Councillor Gabby Gumurdul

Councillor Gabby Gumurdul resigned from Council on 25 November 2022 and was re-elected on 20 March 2023.

Councillor Catherine Ralph resigned from Council on 23 June 2023.

The Risk Management and Audit Committee meets four times a year, and held meetings on the following dates during the 2022-23 financial year:

1. 27 July 2022
2. 4 November 2022
3. 28 March 2023
4. 30 May 2023

## CEO Employment and Remuneration Advisory Panel

The CEO Employment and Remuneration Advisory Panel was created in September 2021 to meet the requirements in clause 6 of *Guideline 2: Appointing a CEO 2021*. The key objective of the Panel is to provide advice and support to Council regarding CEO employment processes including recruitment, contract of employment, remuneration and performance review. The Panel has the following members:

### CEO Employment and Remuneration Advisory Panel Members

- Mayor Matthew Ryan
- Deputy Mayor Elizabeth Williams (Proxy Member)
- Councillor Julius Don Kernan
- Councillor James Marrawal
- Susan Lindsay (Independent Member)

The CEO Employment and Remuneration Advisory Panel Members held meetings on the following dates during the 2022-23 financial year:

1. 26 June 2022
2. 16 August 2022
3. 21 September 2022
4. 23 September 2022
5. 30 September 2022
6. 5 December 2022
7. 12 December 2022

## Kakadu Ward Advisory Committee Meeting

Formed to support the Kakadu Ward Councillors and give them a voice in and for the activities and operations of Jabiru and the wider Kakadu Ward. Whilst this advisory committee has no income stream at this point, the Committee's activities encompass all areas of Kakadu Ward events and operations and it was established as a vessel to empower the greater community spirit and make a difference for the constituents of the Kakadu ward:

### Kakadu Ward Advisory Committee Meeting

- Mayor Matthew Ryan
- Deputy Mayor Elizabeth Williams
- Councillor Catherine Ralph
- Councillor Ralph Blyth

Councillor Catherine Ralph resigned from Council on 23 June 2023.

The Kakadu Ward Advisory Committee Meeting meets four times a year, and held meetings on the following dates during the 2022-23 financial year:

1. 4 May 2023



# Local Authorities

Local Authority meetings are an essential forum for local decision making in remote communities. Through local authorities, communities have the opportunity to express their opinions on questions affecting local government. West Arnhem’s Local Authorities give people living in Maningrida, Minjilang, Warruwi and Gunbalanya a direct voice in how Council services are provided, and how

funds are spent in their communities. Acting as a link between their community and the Council, the members express local interests and make recommendations for projects of significance to their community.

During the 2022-23 financial year, Local Authorities in the West Arnhem region held meetings on the following dates:

| Minjilang       | Warruwi          | Gunbalanya       | Maningrida      |
|-----------------|------------------|------------------|-----------------|
| 9 August 2022   | 21 July 2022     | 28 July 2022     | 4 August 2022   |
| 13 October 2022 | 20 October 2022  | 27 October 2022  | 3 November 2022 |
| 11 January 2023 | 9 January 2023   | 10 January 2023  | 12 January 2023 |
| 9 February 2023 | 16 February 2023 | 23 February 2023 | 2 March 2023    |
| 11 May 2023     | 18 May 2023      | 25 May 2023      | 1 June 2023     |



# Local Authority Members and Meeting Attendance

## Gunbalanya

### Attendance Summary

| Member                                 | Position         | Eligible to Attend | Attended |            |
|----------------------------------------|------------------|--------------------|----------|------------|
|                                        |                  |                    | Count    | Percentage |
| Andy Garnarradj                        | Chairperson      | 5                  | 5        | 100%       |
| Connie Nayinggul                       | Appointed Member | 5                  | 1        | 20%        |
| Evonne Gumurdul                        | Appointed Member | 5                  | 4        | 80%        |
| Henry Yates                            | Appointed Member | 5                  | 4        | 80%        |
| Kenneth Mangiru                        | Appointed Member | 5                  | 3        | 60%        |
| Maxwell Garnarradj                     | Appointed Member | 5                  | 4        | 80%        |
| Mayor Matthew Ryan                     | Ex-officio       | 5                  | 2        | 40%        |
| Deputy Mayor Elizabeth Williams        | Ex-officio       | 5                  | 3        | 60%        |
| Councillor Otto Dann                   | Elected Member   | 5                  | 4        | 80%        |
| Councillor Donna Nadjamerrek           | Elected Member   | 5                  | 3        | 60%        |
| Councillor Gabby Gumurdul <sup>1</sup> | Elected Member   | 3                  | 2        | 66.66%     |

<sup>1</sup>Resigned from Council on 25 November 2023 and was re-elected on 20 March 2023

## Minjilang

### Attendance Summary

| Member                          | Position         | Eligible to Attend | Attended |            |
|---------------------------------|------------------|--------------------|----------|------------|
|                                 |                  |                    | Count    | Percentage |
| Matthew Nagarlbin               | Chairperson      | 5                  | 4        | 80%        |
| Shane Wauchope                  | Appointed Member | 5                  | 4        | 80%        |
| Audrey Lee <sup>2</sup>         | Appointed Member | 4                  | 0        | 0%         |
| Charles Yirrawala               | Appointed Member | 5                  | 5        | 100%       |
| David Makings <sup>3</sup>      | Appointed Member | 4                  | 3        | 75%        |
| Isobel Lami <sup>4</sup>        | Appointed Member | 4                  | 0        | 0%         |
| Clint Wauchope <sup>5</sup>     | Appointed Member | 4                  | 4        | 100%       |
| Mayor Matthew Ryan              | Ex-officio       | 5                  | 2        | 40%        |
| Deputy Mayor Elizabeth Williams | Ex-officio       | 5                  | 2        | 40%        |
| Councillor Henry Guwiyul        | Elected Member   | 5                  | 4        | 80%        |

<sup>2</sup>Appointed on 10 August 2023

<sup>3</sup>Appointed on 10 August 2023

<sup>4</sup>Isobel Lami Lami resigned in May 2023

<sup>5</sup>Appointed on 10 August 2023

### Waruwi

#### Attendance Summary

| Member                          | Position         | Eligible to Attend | Attended |            |
|---------------------------------|------------------|--------------------|----------|------------|
|                                 |                  |                    | Count    | Percentage |
| Jason Mayinaj                   | Chairperson      | 5                  | 1        | 20%        |
| Richard Nawirr                  | Appointed Member | 5                  | 5        | 100%       |
| Alfred Gawaraidji               | Appointed Member | 5                  | 5        | 100%       |
| Ida Waianga                     | Appointed Member | 5                  | 3        | 60%        |
| Phillip Wasaga                  | Appointed Member | 5                  | 4        | 80%        |
| Nicholas Hunter                 | Appointed Member | 5                  | 3        | 60%        |
| Mayor Matthew Ryan              | Ex-officio       | 5                  | 2        | 40%        |
| Deputy Mayor Elizabeth Williams | Ex-officio       | 5                  | 2        | 40%        |
| Councillor James Marrawal       | Elected Member   | 5                  | 3        | 60%        |

### Maningrida

#### Attendance Summary

| Member                          | Position         | Eligible to Attend | Attended |            |
|---------------------------------|------------------|--------------------|----------|------------|
|                                 |                  |                    | Count    | Percentage |
| Sharon Hayes                    | Chairperson      | 5                  | 4        | 80%        |
| Manual Brown <sup>6</sup>       | Appointed Member | 3                  | 2        | 66.66%     |
| Jessica Phillips                | Appointed Member | 5                  | 4        | 80%        |
| Shane Namanurki                 | Appointed Member | 5                  | 5        | 100%       |
| Joyce Bohme                     | Appointed Member | 5                  | 3        | 60%        |
| Sophia Brian                    | Appointed Member | 5                  | 0        | 0%         |
| Mayor Matthew Ryan              | Ex-officio       | 5                  | 3        | 60%        |
| Deputy Mayor Elizabeth Williams | Ex-officio       | 5                  | 2        | 40%        |
| Councillor James Woods          | Elected Member   | 5                  | 4        | 80%        |
| Councillor Jacqueline Phillips  | Elected Member   | 5                  | 2        | 40%        |
| Councillor Julius Don Kernan    | Elected Member   | 5                  | 4        | 80%        |

<sup>6</sup>Resigned 2 March 2023

# Council Delegations

**The Act contains several provisions that allow Council to delegate some of its functions and powers to Committees and Local Authorities. By delegating its powers and functions, Council provides an opportunity for community members to contribute to ideas about various community projects through their local representatives, and have greater input in Council's decision-making process. Delegation also enables Council to consider expert advice from professionals and specialists appointed to Council Committees.**

During the 2022-23 financial year, Council delegated some of its functions and powers to the following Local Authorities and Committees:

## Local Authorities in Minjilang, Warruwi, Gunbalanya and Maningrida

In 2022-23, Council worked closely with Local Authority members in all its communities, and received advice and recommendations on the following key matters:

1. Council's Strategic Plan;
2. Council's priorities for expenditure within each Local Authority area, including projects funded by the Local Authorities;
3. Council's service delivery for communities in each Local Authority; and
4. The West Arnhem Regional Council *Regional Plan and Budget 2023-2024*.

## Risk Management and Audit Committee

The Risk Management and Audit Committee was established pursuant to part 5.3 of the Act as a key component of WARC's governance framework. During the 2022-23 financial year, Council delegated the following key functions to the Risk Management and Audit Committee:

1. Monitoring and overseeing Council's audit function which includes:
  - a. The development of audit programs;
  - b. The conducting of internal audits;
  - c. The review of audit outcomes; and
  - d. Assessing how audit recommendations have been implemented.
2. Advising Council about the appointment of external auditors, reviewing the auditor's recommendations about Council's key risk and compliance issues, and providing feedback about the auditor's performance.
3. Reviewing and if appropriate, recommending that Council approves financial statements (in conjunction with the auditor's report).
4. Monitoring changes in accounting and reporting requirements.
5. Reviewing compliance and legislative requirements, contracts, standards and best practice guidelines.
6. Monitoring and making recommendations on the adequacy of Council's risk management framework, internal policies, as well as Council's practices and procedures for managing risk.

## Special Finance Committee

The Special Finance Committee is an Executive Committee with all the necessary powers to carry out Council's financial functions. The Committee has delegated authority from Council to carry out the following functions during the months that an Ordinary Council meeting is not convened:

1. Review and approve Council's monthly financial reports.
2. Review and approve reports on Council budgets that are presented during the Committee's meeting.
3. Review reports about Council's immediate and long term financial plans.

4. Consider the financial implications of Council's financial plans to ensure that they meet the needs of West Arnhem communities.
5. Review the financial status and progress of major projects and recommend changes or revisions to projects, if necessary.
6. Review the debtor and creditor lists, and ensure sufficient funds are available to pay forthcoming debts.
7. Review and approve any other urgent matters as required.
3. Determining and making a recommendation to Council regarding the proposed CEO contract of employment as per the requirements outlined in West Arnhem Regional Council's CEO Recruitment, Performance and Remuneration Policy.
4. Overseeing the verification process of the recommended applicant/s work history, qualifications, professional memberships, referees, and claims made in their job application before making a recommendation to Council.
5. Overseeing the performance review of the CEO, in accordance with the CEO's contract and the CEO's agreed strategic goals for each performance review period.
6. Identifying development opportunities for the CEO.
7. Reviewing the remuneration and conditions of employment of the CEO.
8. Make any additional recommendations to Council related to the CEO's contract of employment.

This committee was disbanded in December 2022.

## CEO Employment and Remuneration Advisory Panel

The CEO Employment and Remuneration Advisory Panel (the Panel) is an advisory panel that assists Council to fulfil its responsibilities relating to the CEO's employment as required under part 9.1 of the Act, *Guideline 2: Appointing a CEO 2021* and West Arnhem Regional Council's CEO Recruitment, Performance and Remuneration Policy. It was established in September 2021, and is responsible for ensuring that comprehensive principles of human resource management are applied to the employment of the CEO, and to provide advice to Council on matters relating to the CEO's recruitment, performance, professional development, remuneration and conditions of employment. The Panel has the following delegated functions:

1. Overseeing and making recommendations to Council on the recruitment process for the position of the CEO, including the qualifications, selection criteria and position description for the individual who will effectively undertake the role and duties of the CEO.
2. Determining and recommending whether Council should engage an independent and suitably qualified recruitment consultant to support Council to recruit and appoint the CEO in areas where the Panel lacks the necessary capacity and/or expertise to undertake an executive level recruitment process.



# Council Shared Agreements

## CouncilBIZ Subsidiary

WARC has an agreement with CouncilBIZ, a Local Government subsidiary that manages Council's information technology support system. This includes WARC's financial system as well as its document management and storage system.

## Local Government Association of the Northern Territory

West Arnhem Regional Council (WARC) is a member of the Local Government Association of the Northern Territory (LGANT), which conducts broad-based research on various topics that are of interest to councils in the Northern Territory. During the 2022-23 financial year, WARC worked with LGANT in various key areas. Throughout the year, staff and elected members attended LGANT strategic priority workshops to discuss critical issues in local government, attended the 2022 November Convention, 2023 Sustainable Councils Conference and General Meeting and the 2023 Waste Management Symposium.

## Other Agreements

Throughout the 2022-23 financial year, WARC entered into other agreements with various government agencies in efforts to improve its service delivery especially through its social welfare programs. These include:

1. The delivery of post office services in Jabiru, Maningrida, Waruwi, Minjilang and Gunbalanya as per agreements with Australia Post.
2. The delivery of Home Care Packages (HCP) and Commonwealth Home Support Program (CHSP) that enable clients, within the aged care sector, to live in their own homes.
3. The delivery of disability support services as a registered National Disability Insurance Agency (NDIA) provider.
4. The provision of Centrelink services in Gunbalanya, Jabiru, Minjilang and Waruwi as per an agreement with Services Australia.
5. An agreement with Power and Water Corporation to maintain power, water and sewerage systems contracts in Gunbalanya, Maningrida, Minjilang and Waruwi.



6. The delivery of tenancy management services in Jabiru in partnership with the Department of Agriculture, Water and the Environment (DAWE), this contract ended on 31 December 2022.
7. An agreement with Northern Territory Veterinary Services to provide animal management services in Gunbalanya, Jabiru, Maningrida, Minjilang and Warruwi, this contract ended in December 2022.
8. An agreement with the Ark Animal Hospital commenced in January 2023 to provide animal management services in Gunbalanya, Jabiru, Maningrida, Minjilang and Warruwi.
9. The maintenance of airstrip services contracts in Gunbalanya, Maningrida, Warruwi and Minjilang as per an agreement with the Department of Infrastructure, Planning and Logistics (DIPL).
10. Collaborations with education institutions such as Charles Darwin University to facilitate the delivery of accredited courses to Council staff.
11. Various agreements and collaborations with the Northern Territory Government to facilitate local decision-making and continue to deliver Elected Members training after the enactment of new local government legislation in 2021.
12. Working together with Reconciliation Australia and Cross Cultural Consultants as Council continues to make progress in its reconciliation journey, and achieve the goals outlined in the *West Arnhem Regional Council Innovate Reconciliation Action Plan July 2021 – July 2023*.
13. Various agreements with the Commonwealth Government to improve the wellbeing of communities.
14. Working together with the Northern Land Council (NLC), an independent statutory authority of the Commonwealth that assists Aboriginal peoples in the Top End of the Northern Territory to acquire and manage their traditional lands and seas.
15. Working together with the Gunbang Action Group (GAG), which is coalition of community, business and government agencies that focus on reducing risks arising from alcohol and other drug use in the Kakadu region.



# Consultations Undertaken By Council

## West Arnhem Regional Council's new Strategic Plan

West Arnhem Regional Council hosted a number of community barbecues throughout July and August 2022 in Warruwi, Minjilang, Gunbalanya and Maningrida.

Following the adoption of the new strategic plan for the organisation, these events provided Council the opportunity to share the new plan and priority pillars with community members.

The community barbecues coincided with Local Authority meetings to also allow residents to meet the Local Authority members in their community and learn how they can be more involved in local decision-making.

- Warruwi Council Office on Thursday, 21 July 2022
- Gunbalanya Council Office on Thursday, 28 July 2022
- Maningrida Council Office on Thursday, 4 August 2022
- Minjilang Council Office on Tuesday, 9 August 2022

## Northern Territory Government Review of Local Authorities

Council held an additional meeting with each Local Authority across the region in January 2023 in order to garner feedback and inform Council's submission for the Northern Territory Government Review of Local Authorities.

At these meetings, Local Authority members were able to consider ways in which they feel their Local Authority could operate better in order to strengthen the role of Local Authorities to better assist their communities. As a result, each Local Authority provided responses on ways in which the Local Authority can be strengthened and improved.

Their feedback and recommendations to Council were endorsed by unanimous resolution at its Ordinary Council Meeting on 18 January 2023 and informed Council's submission to the Review.

## Consultation - West Arnhem Regional Council Strategic Plan 2023-2024

At the February and March 2023 round of Local Authority meetings, members were encouraged to confirm and nominate projects and priorities of significance which would then inform Council's strategic planning and direction for the financial year ahead (2023-2024).

In addition to this, the members were encouraged to provide feedback on the current organisational values of 'Respectful', 'Inclusive', 'Innovative' and 'Integrity' and suggest alternative values which might drive organisational culture and direction.

This feedback was formulated into a Council report with extensive discussion and Council:

- endorsed the proposed strategic direction as a five year corporate strategy which would inform the Regional Plan; and
- provide feedback on the current organisational values of Respectful, Inclusive, Innovative and Integrity

However with time constraints on the administration this update was delayed until the 2024 - 2025 year.

## The 2023-2024 West Arnhem Regional Council Plan and Budget

Each year, Council publishes its regional plan and budget - a significant document which incorporates the regional strategic plan, budget information and rates declaration.

Following extensive consultation in 2021, Council considered and approved the new Strategic Plan pillars at the Ordinary Council Meeting on 13 April 2022. During the drafting of the 2023-24 Regional Plan, minor changes within the service delivery goals for these pillars were made.

On 10 May 2023, Council approved the draft Regional Plan and Budget, to be published for public consultation and feedback for a period of 21 days. The draft Plan and Budget was available for public comment from 13 May 2023 to 3 June 2023 through publication on the Council’s website, and availability of hard copies at all Council offices. Council also placed an advertisement in the NT News informing the public that the draft Plan and Budget was available for public consultation.

During this time, the draft plan was presented at the Minjilang Local Authority on 11 May 2023, the Waruwi Local Authority on 18 May 2023, the Gunbalanya Local Authority on 25 May 2023, and the Maningrida Local Authority on 1 June 2023.

This timeline complies with the requirement in the Local Government Act 2019 (the Act), which state that a council’s regional plan and budget must be made available for public consultations for a minimum of 21 days. Council approved the 2023-2024 Plan and Budget on 23 June 2023, and the document is available on Council’s website and hard copies are available at each of the regional Council offices.

## Timeline

|                                                                                                                                                                             |                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Council organisations values and a list of priority projects discussed through consultations with Elected Members, Local Authorities, senior management and executive staff | February/<br>March 2023 |
| Q2 Review of the 2022-2023 Regional Plan tabled at Council meeting                                                                                                          | 8 March 2023            |
| Q3 Review of the 2022-2023 Regional Plan tabled at Council meeting                                                                                                          | 12 April 2023           |
| Draft Regional Plan and Budget 2023-2024 presented to Council for review and approval to consult with communities for 21 days                                               | 10 May 2023             |
| Draft Regional Plan and Budget 2023-2024 presented to Local Authorities                                                                                                     | May & June 2023         |
| Regional Plan and Budget 2023-2024 approved by Council                                                                                                                      | 23 June 2023            |

## Quarterly reviews of 2022-2023 Regional Plan

In March 2023, the administration commenced quarterly reporting to review the progress of the strategic plan within the regional plan. The purpose of this reporting is to provide additional transparency to show how the organisation is tracking against its six strategic pillars. The results of quarters 2 and 3 for the 2022-23 period were tabled at Council meetings in March and April 2023.



# Local Authority Projects

Throughout the 2022-23 period, West Arnhem's Local Authorities have supported and funded a number of major community and infrastructure projects:

## REGIONAL

- Animal Management Program co-contribution

## WARRUWI

- Warruwi additional solar lights installed

## GUNBALANYA

- Gunbalanya portable screen on trailer
- Gunbalanya playground extension
- Gunbalanya solar lights at Entrance Road
- Gunbalanya bollards installed at Church Grounds

Regional



Warruwi



Gunbalanya



Gunbalanya



## MANINGRIDA

- Maningrida New Year's Eve fireworks
- Maningrida construction of 2 hard structures (Clinic)
- Maningrida solar lights Ceremonial Grounds
- Maningrida installation of 4 rest stops – Airport Road Access
- Maningrida upgrade playground equipment
- Maningrida install bollards at basketball court – Coconut Grove

Maningrida



## MINJILANG

- Minjilang additional solar lights installed
- Minjilang architectural structural drawings for disabled access at Council Office
- Minjilang additional speed bumps installed
- Minjilang architectural structural drawings for outdoor movie screen

Maningrida



Minjilang



Minjilang



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# Our Staff





# Staff Snapshot

**Our people are essential to maintaining a workplace culture that is dynamic, diverse and inclusive.**

As of 30 June 2023, West Arnhem Regional Council employed 227 staff members across our six offices. During this period, Council saw a 6% decrease in staff turnover with non-ATSI employees representing the higher percentage of turnover.

While all other metrics remain relatively unchanged, there was a notable increase in casual employment, and part of that change is at the request of employees who are seeking to balance cultural and family commitments.

Keeping with the Australian trend, participation of workers over 50 years of age has increased by 6%, with now over a third of the workforce in that age group.

The participation of female workers remained relatively unchanged.

Increasing local employment and capability are key commitments for West Arnhem Regional Council, and in the last 12 months, our organisation has implemented new initiatives to improve performance management and increase literacy.

Highlights within the year include:

## Successful implementation of brand-new literacy program

For very first time this year, WARC implemented an initiative to improve the literacy skills of our staff. The Foundation Skills for your Future Program (FSfYF) is a federally funded training delivered across all the West Arnhem communities to support our employees to improve their reading, writing, numeracy and computer skills.

In a partnership with Charles Darwin University (CDU), the program is delivered face-to-face by trainers who visit each of our communities every three weeks to work with WARC employees who wish to improve their literacy levels. They work either one-on-one or in small groups, identifying learning needs and goals for each participant first, and then designing and following an individual training plan.

Joy Harley, CDU Trainer, said this training program is fully personalised. "It is customised for each individual.

This means this can be used to enable and empower local employees to achieve their goals and the next steps in their career paths".

To ensure the training is relevant to participants, managers and supervisors are also part of this exciting educational journey by identifying specific needs of each participant for them to have greater professional opportunities within the organisation and access to further training.

Council trusts the benefits to be gained from this program will be immeasurable.

## Improved Performance System

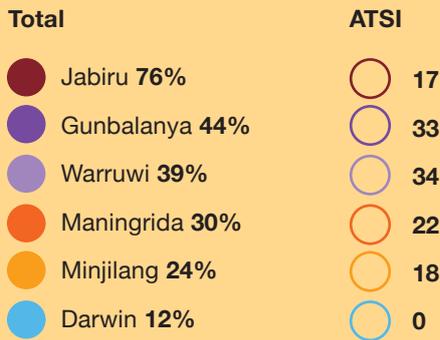
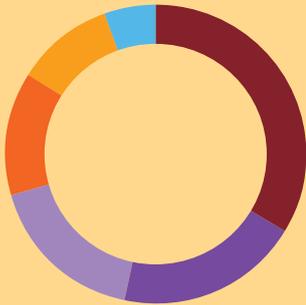
The previous year saw the implementation of a goal and development based performance system. Improvements to the system have been implemented this year based on feedback from the various workgroups and the approach being adjusted to suit the varying literacy capabilities. Leadership contributed to greater participation rates.

## Retention programs

The 'Length of Service' and 'Thank You Awards' programs continue to be a successful program to reward employees and for employees to nominate fellow workers for going above and beyond in their daily tasks and showing the values of the organisation.



### Employees by Work Location



### Employment Class



### Employment Type



### Total Employees

30 Jun 2023

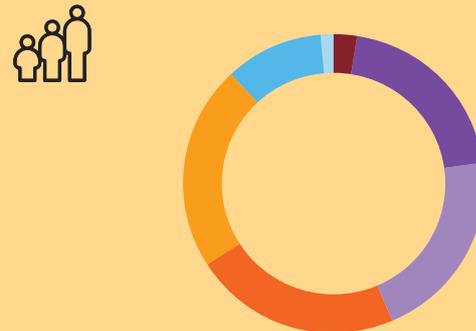
	Total	ATSI	Staff Turnover
	227	55%	55%

30 Jun 2022

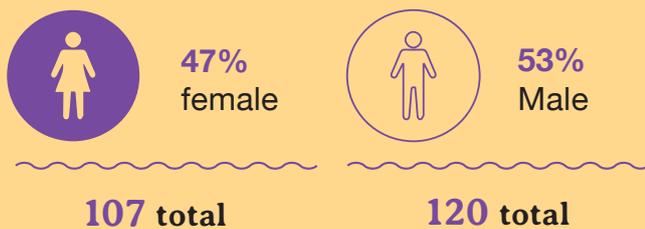
	Total	ATSI	Staff Turnover
	226	56%	61%

Turnover 6% decrease on last financial year.

### Age



### Gender



Relatively steady from last year.

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# Council Performance



## Key Achievements and Projects

# Pillar 1: Partnerships, Relationships and Belonging

### Language session empowers communities

Council's People & Capability team facilitated a lunch and learn session in August 2022 with the Bininj Kunwok Regional Language Centre, which was our most interactive and engaging session to date. Dell Hunter, Julie Narndal, Jeannette Burrenalli and Andy Peart not only talked to us about the history of the languages across West Arnhem, but also shared their passion to keep those languages alive. Carolyn Coleman and Ruth Singer, linguists who support their work, also explained how linguistically diverse our region is and how these languages keep evolving due to the influence of technology and the fact that people from different language groups live together in the same community.

**“It was kamak to see all the bininj people from all over the region, proudly and freely talking about language.”**

*– Jabiru Library Jillian May*

### Jabiru Safe and Healthy Youth Project

West Arnhem Regional Council's Youth Sport and Recreation team and Red Lily Health have been working closely to improve the health, safety and wellbeing of Kakadu's young people through education and awareness that alcohol and other drugs harms and positive choices.

Together, they delivered a Jabiru Safe and Healthy Youth Project - a 12 week program focusing on AOD education and capturing the voices of Kakadu's young people to create and spread positive messages about healthy living and wellbeing through creation of art and visual mediums. This program was funded by the NTG Alcohol and Other Drug Youth Grant.



## Maningrida fireworks extravaganza to bring in 2023

The West Arnhem community of Maningrida invested in welcoming the New Year on 31 December 2022 with a fireworks extravaganza and a culturally significant opening ceremony performed by local dance groups.

While other scheduled firework events around the Top End were cancelled due to severe winds and rain, event organiser West Arnhem Regional Council and local volunteers worked tirelessly with the Fireworks Australia team to deliver the 25-minute fireworks event of the highest standard despite the heavy downpours.

Strongly funded by the Maningrida Local Authority Board, the New Year's fireworks display provided an opportunity for residents to experience a fireworks show of this calibre.



## Cross Cultural Awareness course launched

West Arnhem Regional Council launched the new Online Introduction to Cross Cultural Awareness Course for all staff in August 2022. This course is an essential part of our cultural awareness training projects, aiming to develop out commitment to walking in both worlds and building strong communities.

This course was created to be a great source of information about the people and the cultures across the region. It also includes great information about our Reconciliation Action Plan through the video which features some of our staff members.

The modules are: Introduction and Reconciliation Action Plan, Working with Cultural Difference and Understanding Aboriginal History.



## Region-wide animal management program

Thanks to the Local Authorities in the region, West Arnhem Regional Council has been rolling out an animal management program across our communities, executed by the Animal Ark Hospital team.

Continual animal management programs are the main effective way to manage animal populations and improved animal health within remote communities.

During 2022-23, the vets had productive periodical visits in all West Arnhem communities providing a range of free treatments and procedures while on the ground, including

health checks and consultations, tick/mange injections, flea treatment, tick spraying, de-sexing, contraceptives, minor surgery as required.

West Arnhem Regional Council wishes to thank the Local Authorities for supporting this program and acknowledges the importance it has on improving the health and welfare of companion animals and the overarching benefits to our communities.



## Pillar 2: Increased Local Indigenous Employment

WARC works on bringing the Foundation Skills for Your Future (FSfYF) program to communities

WARC, together with CDU, has implemented the Foundation Skills for your Future Program to support our local staff to help them improve their foundation skills.

Foundation Skills refer to core abilities such as reading, writing, speaking (oral communication), numeracy (e.g. maths) and computer skills. Workplace training is like mentoring in the workplace, and a CDU lecturer will come into each community and work with our local staff, either one-on-one, or in small groups, depending on their learning needs.

Training Coordinator Luisa Arango explained that foundation skills are essential for successful job performance. “By improving basic skills such as reading and writing, our local staff will have more professional opportunities within the organisation, and get access to further training”.

This initiative is funded by both the Federal and the NT Governments.



**“By improving basic skills such as reading and writing, our local staff will have more professional opportunities within the organisation, and get access to further training.”**

– Training Coordinator Luisa Arango



## Employers' presentation at Jabiru Area School

As part of the Jabiru Masterplan, local organisations in Jabiru have joined forces to promote employment opportunities in the region. In line with this, the West Arnhem Regional Council (WARC), Jabiru Kabolkmakmen and Kakadu Tourism delivered a presentation at the Jabiru Area School to introduce the students to the career pathways that are available now and in the future.

Recruitment Officer Lajane Nicholls represented WARC by talking about the variety of work opportunities available, ranging from administration and works to individual support.

"The Council is one of the largest employers in the region, so it was a great opportunity to show the students the different careers they could have with us".

Events like this one are also a great opportunity for WARC to connect with the community, support traineeships and encourage locals to join our team.

## High school students participate in work experience at Jabiru

Chaise Baird is one out of four students from the Clontarf Foundation who participated in work experience at Council's Jabiru office. For a whole week, each student will work alongside different teams, from trades and works to administration.

Chase has expressed how much he has enjoyed working in the workshop, particularly. "I've enjoyed working with Craig Burke in the mechanical workshop. I have learnt lots already".

Work experience placements introduce high school students to the working world. It is a great opportunity to understand the work environment and explore possible career options.

Deidre O'Sullivan, CSM at Jabiru, said, "these placements help students to compare and choose career options but also enables the Council to connect with our local schools and communities".



**"The Council is one of the largest employers in the region, so it was a great opportunity to show the students the different careers they could have with us."**

– Lajane Nicholls, Recruitment Officer



**"I've enjoyed working with Craig Burke in the mechanical workshop. I have learnt lots already."**

– Chaise Baird, work experience student

## Pillar 3: Safety and Wellbeing

### Ranger Ready comes back with a bang!

The Ranger Ready Program was delivered at the Kakadu National Park by the Conservation and Land Management team by Charles Darwin University in early 2023.

The program is unique in that it combines traditional knowledge with land conservation training for rangers.

Developed in coordination with local ranger groups and the Northern Land Council, the program had around 150 participants, most of whom are First Nations people from remote communities, including groups from Wardekker Rangers, Demed rangers, Djurrubu Rangers, Parks Rangers and more than 30 team members from West Arnhem Council.

William Wurlurli from Warruwi, has attended the Ranger Ready Program for two years and says this helps him to refresh his skills and to share his knowledge with others.

WARC staff have participated in this program for six consecutive years, providing our staff with nationally recognised accredited training and we hope to continue to do so for the years to come.

### First Circles Leadership Program

Jabiru's Youth, Sport and Recreation Officer Leah Holt represented our region in The First Circles Leadership Program which aims to help identify, mentor and support Aboriginal emerging leaders from remote communities across the Northern Territory.

Leah said, "I'm very pleased with how WARC supports me on my leadership journey. This year I am part of the First Circles program, supporting the next generation of Aboriginal leaders".

Leah was selected by the Minister of Aboriginal Affairs to represent the West Arnhem region, talking on behalf of Warruwi and Jabiru.

**"I'm very pleased with how WARC supports me on my leadership journey. This year I am part of the First Circles program, supporting the next generation of Aboriginal leaders."**

*– Leah Holt, Youth Sport and Recreation Officer*



## Inaugural Community Safety Forum

West Arnhem Regional Council's (WARC) senior and experienced community safety team members travelled to Jabiru from across West Arnhem to attend the inaugural Community Safety Forum in May 2023.

The Forum was held over 3 days to train in all things community safety, and for our teams to come together to discuss challenges, issues, and solutions for the community safety team.

Training topics saw the team engage and train together, and covered data collection, mandatory reporting, community engagement and induction.

The Forum team continue to work together to create a community safety handbook for WARC staff. They also created and implemented an agreement for all current and new staff to sign to work with community safety in our communities.



## Mental Health First Aid course rolled out across region

In 2022-23, West Arnhem Regional Council was able to hold the National Wellbeing Alliance and their Mental Health First Aid and Suicide Prevention course for our staff across all five communities.

The program was a great educational opportunity in the mental health area and culturally adapted for indigenous communities. Men and women had separate sessions, providing a more comfortable and culturally appropriate environment.

Wellbeing Services Coordinator in Warruwi Geraldine Narul said the course was a great eye-opener activity to realise how important it is to talk about mental health.

“This course created a space to talk about the different mental health issues people go through and how we all can help families around when these situations. We are isolated and don't have access to many resources so having this training is quite useful”.



# Pillar 4: Service Delivery and Built Environment

## \$1.9 million Maningrida Oval Redevelopment

The Maningrida community can be proud of the redeveloped football oval which was informally opened at the New Year's Eve fireworks display on 31 December 2022.

The \$1.9 million oval redevelopment has included significant works including resurfacing and realignment, new goal posts, upgraded irrigation, new fence and newly-installed light towers which covers 100 per cent of the playing surface.

DEC Installation and WARC are happy to see the LED lights being used to their full potential by the community every week and they have been welcomed by players and spectators.

With the oval redevelopment project now complete, the community can be proud of the ever-improving sporting facility which is becoming one of the best in the Top End, and residents also have access to a great space to play football and also hold community events and gatherings.

Jai Prolongeau of DEC Installations said, "Over the life of this project, DEC was able to engage many local suppliers, contractors and employers. Just DEC alone provided over 10,000 hours of employment to Indigenous staff members, plus many more provided through local contractors."

These upgrades were strongly supported by the Maningrida Local Authority, Local Roads and Community Infrastructure Program (LRCI) and Northern Territory Government Department of Tourism and Culture.



Council Performance



## Local Authorities invest in critical community safety infrastructure

West Arnhem’s Local Authorities continue to raise and pursue matters of importance in their respective communities.

All four of West Arnhem Local Authorities have raised the subject of increasing overall safety, and so continued with the expansion with an effective solution to invest in additional solar street lighting at identified locations across each community.

West Arnhem Regional Council has been undertaking the work to install additional solar lights at the following locations:

- Gunbalanya solar lights at Entrance Road
- Maningrida solar lights at ceremonial grounds
- Minjilang additional solar lights around the community
- Warruwi additional solar lights around the community

Solar LED lighting was identified as the most cost-effective solution to increase community safety at these locations with the lights featuring movement detection. Thank you to the Local Authorities for funding these important community projects.

## Local Authority supports playground extension

The Gunbalanya playground is looking better than ever following a recent upgrade which included an extension of the roof shade structure.

Proudly funded by the Gunbalanya Local Authority, this necessary extension has added additional shade above and around the playground facility to reduce exposure to the elements including the heat and rain all-year round.

Community members, including parents and carers, can also utilise the additional seating which has been installed around the playground to comfortably supervise children’s activities, relax and socialise.

The now complete playground facility is an important recreational space used by people of all ages throughout the year, including a place to hold activities and events.

Thank you to the Local Authority for supporting this key project which strengthens sense of belonging in community.

## \$4.3 million upgrades to Malala Road, Maningrida

Stage 1 of the reconstruction of Malala Road in Maningrida commenced in July 2022 with West Arnhem Regional Council engaging City Earth Moving as the project contractor.

Malala Road is the main arterial road made up of a series of side or collector roads and drainage networks that connect from the Barge Landing, to the top of Airport Road, which links the residential township, community and medical centres, shops, schools and other organisations.

The reconstruction of the road is a significant project for Council and will be complete in two stages including: reconstruction, drainage updates, essential services relation, road widening and improved vehicle access. This has been funded by Black Spot, R2R, LRCI and DIPL.



# Pillar 5: Sustainability and Climate Action

## Council endorses partnership with Keep Australia Beautiful

Council has endorsed our partnership with Keep Australia Beautiful to enable our return to participating in the Tidy Towns Program. Some of our long standing employees may remember this or have experienced the positive effect it has in participating communities. Each community will have visits from Keep Australia Beautiful to engage local community stakeholders in creating plans to reduce litter in our communities.

It is aimed at achieving a whole of community response to littering and enables the community to be engaged in reducing the waste footprint for the whole area. Aside from improving the overall look of our communities, we are working towards improving the public health for all residents and protecting the natural environment surrounding our communities.

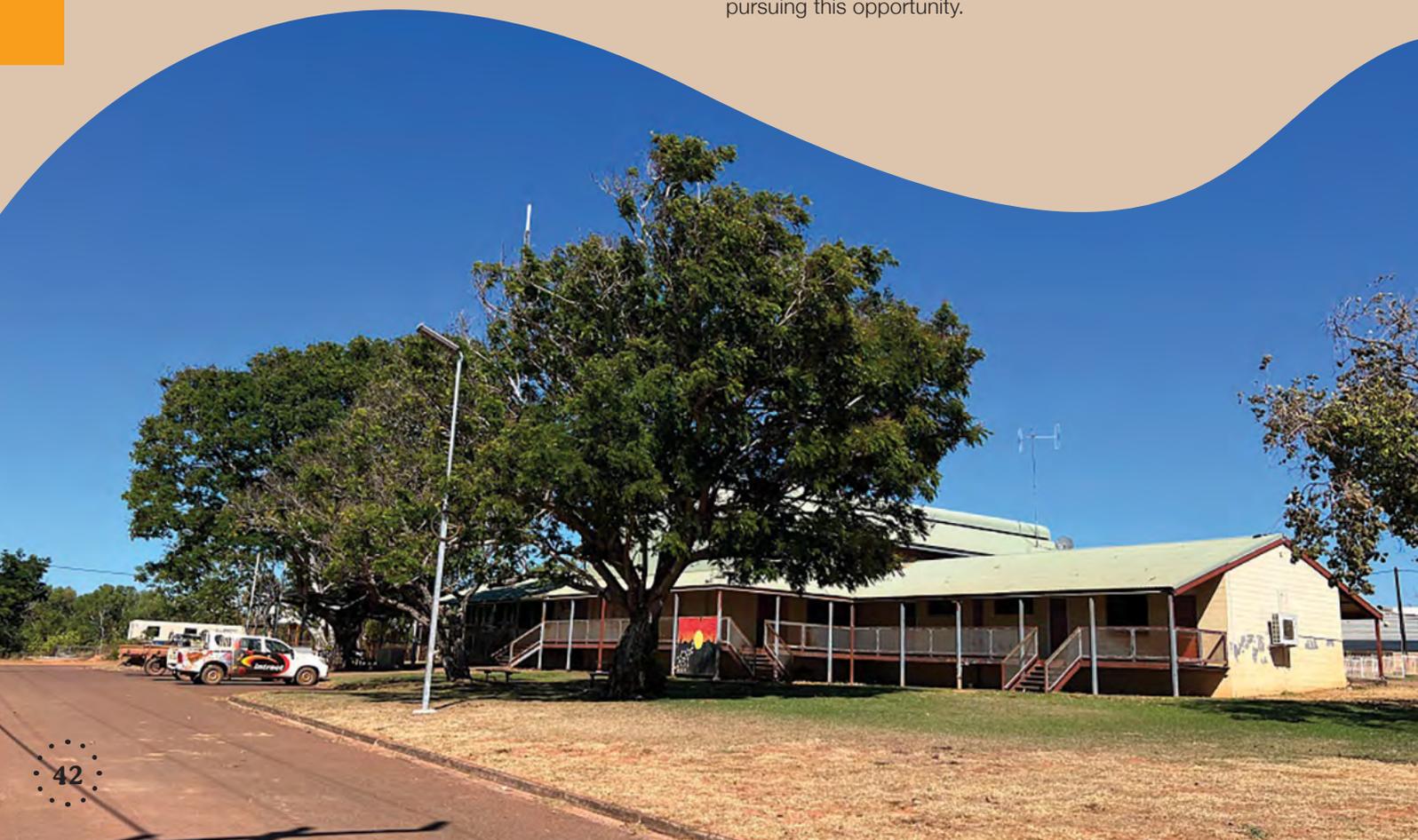
## Council receives support for Remote Community Recycling Hubs

Council was awarded funding through the Regional Development Australia Seeding New Investment Fund to engage consultants to develop a business plan for Remote Community Recycling Hubs and is seeking funding for implementation across the West Arnhem region.

Remote Community Recycling Hubs will be instrumental in transitioning between the current waste streams to the optimised waste streams. The Hub provides two key community spaces for recovery, reuse and recycling of community waste.

Recovery Facility would be a landfill based facility for separation of waste streams by Council officers with the ability to store recyclable goods including those classified as hazardous waste in a safe manner.

West Arnhem Regional Council is looking forward to pursuing this opportunity.



## New wheel loader for Warruwi community

West Arnhem Regional Council's team in Warruwi were thrilled to receive a new Hyundai 740TM – 9 wheel loader for the community. It is great to have the fleet back at full capacity to support quality service delivery on the island.

The machine will be used for landfill maintenance, road works and has container forks for working with the barge during unloading. West Arnhem Regional Council was able to purchase the wheel loader through a Northern Territory Government's Waste and Resource Management Grant. WARC wish to thank them for their support.



## First National Clean Energy Roundtable Forum

Council's Waste and Resource Coordinator Sara Fitzgerald visited Alice Spring on 17 May 2023 to attend the Northern Territory roundtable on behalf of Council and the wider West Arnhem region.

This forum was a great chance to discuss issues impacting First Nations participation in Australia's energy transition.

The opportunities and barriers discussed will feed into the co-design of a First Nations Clean Energy Strategy led by the Department of Climate Change, Energy, the Environment and Water and assisted by National Indigenous Australians Agency and the First Nations Clean Energy Network.

Sara said, "It was wonderful to see a group of motivated organisations come together to advise the Department of Climate Change, Energy and Water on real life energy issues faced by First Nations people in the Northern Territory. Issues of power equity for First Nations Communities and homelands, opportunities in clean energy for First Nations Enterprise and employment and developing a strategy that was inclusive for all First Nations people were the cornerstones of discussions. West Arnhem Regional Council will be working with DCCEW ongoing to provide further feedback on the strategy prior to its finalisation."



# Pillar 6: Foundations of Governance

## East Arnhem and West Arnhem Regional Council unite

East Arnhem Regional Council and West Arnhem Regional Council have united to strengthen collaboration and advocate for Local & Regional Development, and confirm their shared commitment to the Indigenous Voice and supporting the 'Yes' Campaign and the strength of Aboriginal Community Controlled Councils.

One of the key highlights of the meeting was the emphasis placed on the councils' commitment to the shared benefit of their respective residents. Recognising the value in collaborating on key issues; services and infrastructure. Both Councils acknowledged the importance of leveraging their combined strengths to address challenges effectively, and promote positive change across their respective regions.

During the discussions, the Councils recognised the significant connections between them, not only through cultural song lines, but also shared history and challenges. By acknowledging and understanding these commonalities, the councils aim to deepen their collaboration and build stronger partnerships for the benefit of all residents.



## New Kakadu Ward Advisory Committee

In the absence of a local authority in the Kakadu Ward, Council have sought to give greater representation of the views of our Kakadu Ward Councillors through the establishment of the Kakadu Ward Advisory Committee. This new committee encompasses all areas of Kakadu Ward events and operations to play an active role in discussing and developing objectives, opportunities and activities for community and stakeholder engagement.



## Maningrida delegation gives testimony to Joint Standing Committee

A delegation of senior leaders from the remote community of Maningrida in the Northern Territory, travelled to Canberra to give testimony in person to the Joint Standing Committee for the Senate Inquiry into the sunseting of the Stronger Futures legislation in February 2023.

Together, this group of key stakeholders, including Maningrida Traditional Land Owners, senior leaders and CEOs and Chairs of local peak organisations, strongly believe there has been no material benefit to their community or the broader West Arnhem region as a result of the \$3.4 billion given to the Northern Territory Government for this legislation over 10 years.

They gave testimony that no improvements to any 'Closing the Gap' metrics have been made as a result of this legislation, and that the promises made to Aboriginal people to drive positive change for extra housing, jobs, health, education and community safety have not been delivered.

Along with telling the Joint Standing Committee their community's story, this group of senior leaders also provided a series of solid recommendations and local solutions to address these serious social matters for their people.

## New LGANT Board to Steer Local Government

West Arnhem Regional Council is thrilled Councillor James Woods, of the Maningrida Ward, has been appointed as a Board member of the Local Government Association of the Northern Territory (LGANT).

This is a great opportunity for Cr Woods to bring his passion and experience to LGANT - the peak body for local government councils in the Northern Territory.

Cr Woods is passionate about supporting communities and advocating for essential services to be improved in remote communities.



# Performance Objectives and Results

In 2022, Council undertook a comprehensive consultation with Elected Members, Local Authorities, senior management and the executive to establish a revised strategic direction and service delivery plan which truly embodies the vision of Council and contributes towards our purpose.

Six key themes emerged during the consultation process which have been transformed into six foundational pillars upon which Council's strategic direction for 2022-23 is supported. Council believes by embedding these six diverse pillars, our Council can deliver greater outcomes for the region and achieve our vision of building stronger communities.

This following section of the Annual Report is an assessment of the organisation's performance against the goals for each pillar stated in the 2022-23 Regional Plan. This allows the organisation to track its performance against fulfilling the targets set out for each Pillar of the strategic plan.

The measures in place are:  *Target Achieved*,  *Target In Progress*,  *Target Not Achieved*,  *Target Partially Achieved*.

## Pillar 1: Partnerships, Relationships and Belonging

|           |                             |
|-----------|-----------------------------|
| Goals 1.1 | Community Engagement        |
| Goals 1.2 | Economic Partnerships       |
| Goals 1.3 | Communication               |
| Goals 1.4 | Community Events            |
| Goals 1.5 | Cultural Awareness Training |
| Goals 1.6 | Youth Engagement            |

## Pillar 2: Increased Local Indigenous Employment

|           |                                  |
|-----------|----------------------------------|
| Goals 2.1 | Indigenous Employment Framework  |
| Goals 2.2 | Traineeships and Apprenticeships |
| Goals 2.3 | Policy and Procedures            |

## Pillar 3: Safety and Wellbeing

|           |                            |
|-----------|----------------------------|
| Goals 3.1 | Cultural Safety            |
| Goals 3.2 | Health and Safety          |
| Goals 3.3 | Training and Development   |
| Goals 4.3 | Community Service Delivery |



**Pillar 4: Service Delivery and Built Environment**

|           |                                               |
|-----------|-----------------------------------------------|
| Goals 4.1 | Strategic Infrastructure and Asset Management |
| Goals 4.2 | Fleet, Plant and Equipment                    |
| Goals 4.3 | Waste and Water Management                    |
| Goals 4.4 | Local Road Management and Maintenance         |

**Pillar 5: Sustainability and Climate Action**

|           |                     |
|-----------|---------------------|
| Goals 5.1 | Recycling and Waste |
| Goals 5.2 | Procurement         |
| Goals 5.3 | Reduce Office Waste |
| Goals 5.4 | Education           |
| Goals 5.5 | Energy              |
| Goals 5.6 | Policy              |

**Pillar 6: Foundations of Governance**

|           |                                          |
|-----------|------------------------------------------|
| Goals 6.1 | Financial Management                     |
| Goals 6.2 | Records                                  |
| Goals 6.3 | Council and Local Authorities            |
| Goals 6.4 | Risk Management                          |
| Goals 6.5 | Planning and Reporting                   |
| Goals 6.6 | Information and Communication Technology |

Council Performance

# PILLAR 1: Partnerships, Relationships and Belonging

Investing in relationships and partnerships at all levels supports and strengthens community and belonging.

We prioritise the value of partnerships and relationships as a key determinant of a happy, strong and thriving community.

## PILLAR 1: Partnerships, Relationships and Belonging

Investing in relationships and partnerships at all levels supports and strengthens community and belonging. We prioritise the value of partnerships and relationships as a key determinant of a happy, strong and thriving community.

| Goal                                                                                                                                                                       | Strategy                                                                                                                                           | Measure                                                                                                                               | Target | Result                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.1 Community Engagement</b>                                                                                                                                            |                                                                                                                                                    |                                                                                                                                       |        |                                                                                                                                                            |
| Seek out and support diverse perspectives and collaborations with community, community leaders, businesses, agencies and local service providers to enhance community life | Engage with Traditional Owners to assist local cultural events with road closures, facilities hire and/or use, provide signage and general support | In-kind support to assist with cultural events provided                                                                               | 100%   | ✔ TARGET ACHIEVED: Council leads and supports events                                                                                                       |
|                                                                                                                                                                            | Attend and contribute to heads of agencies meetings                                                                                                | Heads of agencies meetings attended and information shared locally with teams and across the organisation                             | 100%   | ✔ TARGET ACHIEVED: Meetings attended in all locations                                                                                                      |
|                                                                                                                                                                            | Develop well-planned, community-led sport and recreational programs                                                                                | Programs and initiatives are informed by the expressed needs and voices of the local people they serve and the staff who deliver them | 100%   | ✖ TARGET PARTIALLY ACHIEVED: Adequate funding staff to continue to convert community engagement opportunities into activity plans, programs and activities |
|                                                                                                                                                                            | Actively seek out and develop collaborative partnerships that encourage service coordination and integration                                       | Community meetings coordinated, informed and participated in                                                                          | 100%   | ✔ TARGET ACHIEVED: In all locations                                                                                                                        |



| Goal                                                                                                               | Strategy                                                                                     | Measure                                                                                                                 | Target                                                                                             | Result                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.2 Economic Partnerships</b>                                                                                   |                                                                                              |                                                                                                                         |                                                                                                    |                                                                                                                                               |
| Secure increased income opportunities (grants and commercial) that create employment and/or improve community life | Devise inaugural Business Development Strategy to drive economic outcomes                    | Inaugural Business Development Strategy completed                                                                       | September 2022                                                                                     | ✔ TARGET ACHIEVED: 90% Inaugural Business Development Strategy completed                                                                      |
|                                                                                                                    | Identify and pursue opportunities for further partnerships, income and growth                | Local employment opportunities increased                                                                                | June 2023                                                                                          | ✔ TARGET ACHIEVED: First Nations Cultural Advisor role appointed. Operational portfolio recognising local opportunities for every recruitment |
|                                                                                                                    |                                                                                              | Council-run community services are adequately resourced to provide culturally appropriate, safe, community-led programs | 100%                                                                                               | 🔄 TARGET IN PROGRESS: Adequate funding however require some additional staff to deliver programs                                              |
|                                                                                                                    | Grow and maintain WARC's staff housing portfolio in order to:<br>a. attract and retain staff | Every tenancy is delivered according to the RTA and WARC policies                                                       | 100%                                                                                               | ✔ TARGET ACHIEVED: Every tenancy is delivered according to the RTA and WARC policies                                                          |
|                                                                                                                    |                                                                                              | b. promote staff stability and contribute to community life                                                             | All applicable opportunities for funding for new housing and housing maintenance contracts pursued | 100%                                                                                                                                          |
|                                                                                                                    | Seek to retain and uplift existing grants and contracts                                      | Existing contracts retained and additional contracts procured                                                           | Minimum uplift CPI or above                                                                        | ✔ TARGET ACHIEVED: Successful in retaining existing and procuring additional contracts                                                        |

| Goal                                                                                                                          | Strategy                                                                                                                                                         | Measure                                                                                                                                                                                                                    | Target                     | Result                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>1.3 Communication</b>                                                                                                      |                                                                                                                                                                  |                                                                                                                                                                                                                            |                            |                                                                                                                                  |
| Deliver dynamic communication which is culturally informed and appropriate, engaging and relevant to the interests of Council | Develop and manage Council's social media and communication channels, including the website                                                                      | Uplift of website 'hits', likes and shares on social media                                                                                                                                                                 | 10% increase on prior year | ✔ TARGET ACHIEVED: Minimum 10% increase reached across website and social media channels combined                                |
|                                                                                                                               | Publish The Wire once a fortnight                                                                                                                                | Community contribution of articles and/or photos to each edition                                                                                                                                                           | 4                          | ✔ TARGET ACHIEVED: A minimum of 4 articles contributed each edition                                                              |
|                                                                                                                               | Publish a community event calendar on noticeboards and the website                                                                                               | Noticeboards and website current and up-to-date community event calendar displayed                                                                                                                                         | 100%                       | ✔ TARGET ACHIEVED: Noticeboards and website updated regularly                                                                    |
|                                                                                                                               | Create and promote the use of pictorial and/or promotional materials in local languages via Council's established communication channels (internal and external) | Internal and external communication and promotional materials in local languages and/or pictorials are delivered according to the actions of WARC's Reconciliation Action Plan                                             | 100%                       | ✔ TARGET ACHIEVED: Promotional materials request by RAP working group are publicised in internal/external communication channels |
|                                                                                                                               | Foster an organisational culture of innovation in communication which engages staff and enhances internal communication                                          | Staff newsletter In the Loop published monthly                                                                                                                                                                             | 12 per annum               | ✔ TARGET ACHIEVED: 12 editions were published during this period                                                                 |
|                                                                                                                               |                                                                                                                                                                  | All internal requests for WARC branded communication materials including calendars, posters, digital displays and social media posts are facilitated and delivered by WARC Communications and Public Relations Coordinator | 100%                       | ✔ TARGET ACHIEVED: All internal requests are delivered or supported by WARC communications                                       |
|                                                                                                                               | Work with stakeholders to foster positive relationships and build effective networks locally, across the region and nationally                                   | Stakeholder news shared through social media and communication channels on behalf of stakeholders as per request                                                                                                           | 85%                        | ✔ TARGET ACHIEVED: Stakeholders news and announcements frequently shared as requested                                            |

| Goal                                                                             | Strategy                                                                                                        | Measure                                                                                                                  | Target                                                                                                           | Result                                                                                                                                             |
|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.4 Community Events</b>                                                      |                                                                                                                 |                                                                                                                          |                                                                                                                  |                                                                                                                                                    |
| Deliver cultural, civic and sporting events which engage and unite the community | Conduct civic events which recognise and celebrate community sentiment                                          | Civic events held in each community hosted by Council                                                                    | 4 per annum                                                                                                      | ✔ TARGET ACHIEVED: Australia Day Events conducted in all communities, Kurrung Carnival facilitated by WARC                                         |
|                                                                                  | Provide support to community organisations to deliver community-based events                                    | In-kind support provided to community groups as requested                                                                | 90%                                                                                                              | ✔ TARGET ACHIEVED: Business as usual                                                                                                               |
| <b>1.5 Cultural Awareness Training</b>                                           |                                                                                                                 |                                                                                                                          |                                                                                                                  |                                                                                                                                                    |
| Develop increased understanding and observation of cultural protocols            | Develop and launch cultural awareness program                                                                   | Cultural awareness providers engaged and worked with to design and deliver a WARC-appropriate cultural awareness program | 2022 - 2023                                                                                                      | ❌ TARGET PARTIALLY ACHIEVED: Providers were engaged, and program developed for some employees                                                      |
|                                                                                  |                                                                                                                 | Online learning course for all WARC staff, contractors and consultants developed                                         | 100%                                                                                                             | ❌ TARGET PARTIALLY ACHIEVED: Online course delivered to WARC staff who have computer access, delivery not possible for contractors and consultants |
|                                                                                  | All new employees completed cultural awareness training within first week of employment                         | 100%                                                                                                                     | ❌ TARGET PARTIALLY ACHIEVED: Employees with computer access received cultural awareness training                 |                                                                                                                                                    |
|                                                                                  | Cultural awareness and cultural safety in WARC's People and Capability Strategy embedded                        | July 2022                                                                                                                | ✔ TARGET ACHIEVED                                                                                                |                                                                                                                                                    |
|                                                                                  | Local people worked with to develop community-specific training courses and engaged to deliver to all new staff | March 2023                                                                                                               | 🔄 TARGET IN PROGRESS: Onboarding and cultural training has been implemented and is still being further developed |                                                                                                                                                    |
|                                                                                  | A series of half day cultural awareness workshops delivered                                                     | 2022 - 2023                                                                                                              | ❌ TARGET PARTIALLY ACHIEVED: Delivered to Senior Management Group                                                |                                                                                                                                                    |

| Goal                                                                                                                                                    | Strategy                                                                                                                                                         | Measure                                                                                                                                                                    | Target              | Result                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.6 Youth Engagement</b>                                                                                                                             |                                                                                                                                                                  |                                                                                                                                                                            |                     |                                                                                                                                                                           |
| Deliver diverse, targeted programs and events which actively empower and engage young people as valuable partners in decision-making which effects them | Design and deliver youth engagement programs in consultation with youth and community stakeholders                                                               | Youth and community consultations informed by program design and activity work plans                                                                                       | 100%                | 🔴 TARGET PARTIALLY ACHIEVED: Adequate funding; community staff to continue to convert community engagement opportunities into activity plans, programs and activities     |
|                                                                                                                                                         | Deliver regional planning activities with Youth, Sport and Recreation and Community Services teams                                                               | Youth, Sport and Recreation and Community Services delivery well-planned, with programs reflecting the expressed needs of the community and WARC's regional goals designed | 100%                | 🔴 TARGET PARTIALLY ACHIEVED: Adequate funding                                                                                                                             |
|                                                                                                                                                         | Plan and deliver diverse and engaging holiday programs that meet the needs and interests of all children/young people and which run for a longer period each day | Holiday programs delivered and attendance is increased in each community throughout the school holiday period                                                              | Uplift 10%          | 🟢 TARGET ACHIEVED: School holiday numbers showed a positive increase                                                                                                      |
|                                                                                                                                                         | Remote Voucher Scheme activities are well planned, meet the needs of local youth and delivered as required                                                       | Activities are well planned and delivered as per the funding agreement and well attended                                                                                   | 100%                | 🟢 TARGET ACHIEVED: During 2022-23, schools within West Arnhem region were classed as exempt schools under the NTG Remote Voucher Scheme and funding went directly to them |
|                                                                                                                                                         | Identify funds to diversify the range of youth activities and establish new services as requested by the community                                               | A more diverse range of youth activities and events, catering to different age groups, interests, genders and localities are planned and delivered                         | June 2023           | 🔴 TARGET PARTIALLY ACHIEVED: Current funding is adequate                                                                                                                  |
|                                                                                                                                                         | Promote, celebrate and report on activities and events in publications such as The Wire and social media                                                         | Photos and/or stories for publication in The Wire and social media provided by Youth, Sport and Recreation and Community Services teams                                    | Minimum 2 per month | 🟢 TARGET ACHIEVED: Wellbeing team regularly contributes articles and photos                                                                                               |
|                                                                                                                                                         | Ensure robust data collection systems and contribute to community knowledge                                                                                      | Data collection tool reviewed; data uploaded by all Team Leaders and good quality reporting provided                                                                       | December 2022       | 🔴 TARGET PARTIALLY ACHIEVED: Funding is adequate. System and support is in place                                                                                          |

# PILLAR 2: Increased Local Indigenous Employment

We are committed to investing in and supporting local Indigenous employment.

We recognise the instrumental value that Indigenous staff bring to our organisation and the social force that occurs with employment opportunities.

| Goal                                                                                     | Strategy                                                                                                                                                                            | Measure                                                                                           | Target        | Result                                                                                                                             |
|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------|
| <b>2.1 Indigenous Employment Framework</b>                                               |                                                                                                                                                                                     |                                                                                                   |               |                                                                                                                                    |
| Create Council Indigenous employment framework including tailored pathways to employment | Develop a WARC Indigenous Employment Strategy including Indigenous identified positions, dedicated People and Capability support, career pathways, apprenticeships and traineeships | Indigenous Employment Strategy finalised and Indigenous employment increased to 65% of WARC staff | June 2024     | 🔴 TARGET PARTIALLY ACHIEVED: 55% as at 30 June 2023                                                                                |
|                                                                                          | Work with community to understand employment obstacles for local people and identify solutions                                                                                      | Employment consultation workshops and initiatives delivered in each community                     | December 2022 | 🔴 TARGET PARTIALLY ACHIEVED                                                                                                        |
|                                                                                          | Seek funding to support WARC's Indigenous Employment Strategy                                                                                                                       | Funding opportunities identified and funds applied for                                            | December 2022 | 🔴 TARGET NOT ACHIEVED                                                                                                              |
|                                                                                          | Undertake a skills gap and training needs analysis                                                                                                                                  | Results of skills and training gap analysis used to draft training plan                           | December 2022 | 🟢 TARGET IN PROGRESS: Learning and Development Framework in development which will result in undertaking a training needs analysis |
|                                                                                          | Earmark roles as 'Indigenous identified positions'                                                                                                                                  | The number of 'Indigenous identified positions' increased annually                                | 5% per annum  | 🔴 TARGET PARTIALLY ACHIEVED                                                                                                        |

| Goal                                                                                                                             | Strategy                                                                                                                                                                                                                                          | Measure                                                       | Target        | Result                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2.2 Traineeships and Apprenticeships</b>                                                                                      |                                                                                                                                                                                                                                                   |                                                               |               |                                                                                                                                                                                                        |
| Provide local residents opportunities to learn and obtain professional qualifications in trades and administration               | Create a traineeships and apprenticeships program which partners with community stakeholders, including local schools, to identify potential traineeship and apprenticeship candidates and linking candidates to employment pathways with Council | Traineeships and apprenticeships program devised and launched | February 2023 |  <b>TARGET IN PROGRESS:</b> A part of the Learning and Development Framework                                        |
| <b>2.3 Policy and Procedures</b>                                                                                                 |                                                                                                                                                                                                                                                   |                                                               |               |                                                                                                                                                                                                        |
| Research, review and develop policy to underpin and inform Council's intent and strategy to increase local Indigenous employment | Review and update Council's tendering processes to increase local Indigenous employment                                                                                                                                                           | Council's tendering processes updated and embedded            | December 2022 |  <b>TARGET ACHIEVED:</b> All tenders now include documentation outlining indigenous employment requirements         |
|                                                                                                                                  | Review WARC recruitment processes, partnerships and systems for local people                                                                                                                                                                      | Recruitment process recommendations implemented               | 100%          |  <b>TARGET ACHIEVED:</b> Onboarding and cultural training has been implemented and is still being further developed |



# PILLAR 3: Safety and Wellbeing

As an ‘Employer of Choice’, we provide and promote a positive culture of safety, inclusion and respect. Our people are skilled, informed and have opportunities to grow and develop within our organisation.

Services provided to community are professional, impactful, engaging and appropriate to local needs.

| Goal                                                                  | Strategy                                                                                                                                               | Measure                                                                                                                                                      | Target    | Result                                                                                                                                                    |
|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3.1 Cultural Safety</b>                                            |                                                                                                                                                        |                                                                                                                                                              |           |                                                                                                                                                           |
| Delivery of actions in the WARC ‘Innovate’ Reconciliation Action Plan | Complete all actions of Council’s ‘Innovate’ Reconciliation Action Plan                                                                                | ‘Innovate’ Reconciliation Action Plan actions completed as per plan                                                                                          | July 2023 | TARGET IN PROGRESS: WARC has moved into a RAP ‘Stretch’ which is the stepping stone toward the ‘Innovate’                                                 |
|                                                                       | Provide reports to Council and Local Authorities on the challenges, highlights and progress of implementing the Reconciliation Action Plan initiatives | Reconciliation Action Plan updates and reports provided to Council and Local Authorities each quarter                                                        | 100%      | TARGET IN PROGRESS: Due to change in management these reports are awaiting the implementation of the RAP ‘Stretch’                                        |
|                                                                       | Contribute articles and updates to staff newsletter <i>In the Loop</i> on the highlights of the Reconciliation Action Plan progress                    | Reconciliation Action Plan working group and Council Service Managers contributed to alternating monthly update/story to <i>In the Loop</i> staff newsletter | 100%      | TARGET ACHIEVED                                                                                                                                           |
|                                                                       | Review success of Reconciliation Action Plan against actions and determine Council’s next steps towards reconciliation actions for 2024 and beyond     | Progress of ‘Innovate’ plan reviewed and next steps determined by Chief Executive Officer and Reconciliation Action Plan working group                       | June 2023 | TARGET IN PROGRESS: WARC has moved into a RAP ‘Stretch’ which is the stepping stone toward the ‘Innovate’ - A/ CEO is supportive and encouraging progress |

Council Performance

| Goal                                                                                                                                                | Strategy                                                                                                 | Measure                                                                                                        | Target         | Result                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------|
| <b>3.2 Health and Safety</b>                                                                                                                        |                                                                                                          |                                                                                                                |                |                                                                                                                     |
| Staff and public safety is achieved via planning, education and training                                                                            | Create a Work Health and Safety Framework and Strategic Plan                                             | Work Health and Safety Framework and Strategic Plan completed                                                  | December 2022  | TARGET NOT ACHIEVED: WHS Management Plan was adopted                                                                |
|                                                                                                                                                     | Develop and deliver a training program that meets work health and safety, staff and organisational needs | Work health and safety training completed as per training schedule                                             | 100%           | TARGET IN PROGRESS: Training completed in line with Learning and Development Framework work and ongoing needs       |
|                                                                                                                                                     | Review policies and procedures in accordance with statutory requirements                                 | Policies and procedures continue to be reviewed in accordance with the required timelines                      | 100%           | TARGET ACHIEVED                                                                                                     |
| <b>3.3 Training and Development</b>                                                                                                                 |                                                                                                          |                                                                                                                |                |                                                                                                                     |
| Deliver training and development which is effective and culturally appropriate, engaging and increases future employment opportunities and pathways | Establish a WARC Learning and Development Framework                                                      | Learning and Development Framework completed                                                                   | 2022 - 2023    | TARGET IN PROGRESS                                                                                                  |
|                                                                                                                                                     | Review policies and procedures in accordance with statutory requirements                                 | Policies and procedures continue to be reviewed in accordance with the required timelines                      | 100%           | TARGET IN PROGRESS: Policies are reviewed in line with required timeframes, procedures need to be further developed |
|                                                                                                                                                     | Review and improve WARC's performance framework, including probation and on-boarding program             | Review of performance framework, probation and on-boarding program completed and improvements embedded         | December 2022  | TARGET ACHIEVED                                                                                                     |
|                                                                                                                                                     |                                                                                                          | Probation/annual goal and development planning with Line Manager undertaken by 100% of staff                   | September 2022 | TARGET PARTIALLY ACHIEVED                                                                                           |
|                                                                                                                                                     |                                                                                                          | Performance reviews tracked and monitored by People and Capability team and completed on time by Line Managers | 90%            | TARGET IN PROGRESS                                                                                                  |
|                                                                                                                                                     | Deliver selection and interview training for selection panels                                            | Training for selection panels is delivered as part of new Line Management Lunch and Learn program              | August 2022    | TARGET PARTIALLY ACHIEVED                                                                                           |

| Goal                                                                                                                           | Strategy                                                                                                                                         | Measure                                                                                                                                           | Target       | Result                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------------|
| <b>3.4 Community Service Delivery</b>                                                                                          |                                                                                                                                                  |                                                                                                                                                   |              |                                                                              |
| Provision of high quality, culturally informed programs that support and enhance the safety and wellbeing of community members | Programs and services are well planned with activities and expected outcomes identified prior to delivery commencing                             | Activity plans are developed in consultation with local teams for each service and initiative                                                     | 100%         | — TARGET PARTIALLY ACHIEVED:<br>Adequate funding                             |
|                                                                                                                                | High quality care is provided to all recipients of community services delivered by Council                                                       | All staff are provided with opportunities to upskill via access to professional development relevant to their roles and responsibilities          | 100%         | — TARGET PARTIALLY ACHIEVED:<br>Adequate funding                             |
|                                                                                                                                | Service delivery is compliant with the expectations of funders and relevant legislation                                                          | Report providing recommendations on service quality and compliance improvement opportunities reviewed and delivered by the Community Support team | July 2023    | — TARGET PARTIALLY ACHIEVED:<br>Adequate funding                             |
|                                                                                                                                |                                                                                                                                                  | All activities, reports and compliance tasks completed as per contractual arrangement, aged care standards, NDIS care standards                   | 100%         | — TARGET PARTIALLY ACHIEVED:<br>Adequate funding                             |
|                                                                                                                                |                                                                                                                                                  | Timely data/monitoring returns and funding reports delivered by Community Wellbeing team                                                          | 100%         | — TARGET PARTIALLY ACHIEVED:<br>Adequate funding                             |
|                                                                                                                                | Remote Indigenous Broadcasting Services supporting local Indigenous languages are managed and supported across the region                        | Broadcasters are offered support training opportunities with TEABBA                                                                               | 90%          | ✘ TARGET NOT ACHIEVED                                                        |
|                                                                                                                                | Local teams engage with schools and the community to identify members of the community as potential new broadcasters                             | Identified potential new broadcasters are engaged with by local teams and opportunities for training in broadcasting discussed and offered        | January 2023 | ✘ TARGET NOT ACHIEVED                                                        |
|                                                                                                                                | High quality early learning activities for child development are delivered                                                                       | All NQS and ACEQUA crèche and childcare standards met                                                                                             | 100%         | ✓ TARGET ACHIEVED:<br>Childcare staff provide a quality learning environment |
|                                                                                                                                | High quality, accessible care is provided to clients who are impacted by domestic and family violence at WARC's Women's Safe House in Gunbalanya | The Gunbalanya Women's Safe House open and staffed 24-hours per day, 7 days per week                                                              | 100%         | — TARGET PARTIALLY ACHIEVED:<br>Adequate funding                             |

| Goal                                                                                                                           | Strategy                                                                                                                                                                                                                              | Measure                                                                                                                                                                        | Target      | Result                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------|
| <b>3.4 Community Service Delivery</b>                                                                                          |                                                                                                                                                                                                                                       |                                                                                                                                                                                |             |                                                                                              |
| Provision of high quality, culturally informed programs that support and enhance the safety and wellbeing of community members | Review of current Safe House models and procedures                                                                                                                                                                                    | Review completed and recommendations implemented in 2022 - 2023                                                                                                                | 100%        | 🚫 TARGET PARTIALLY ACHIEVED: Ongoing, Safe House recommendations are with Council management |
|                                                                                                                                |                                                                                                                                                                                                                                       | All clients accommodated up to 3 months as needed                                                                                                                              | 100%        | ✅ TARGET ACHIEVED: Service as needed                                                         |
|                                                                                                                                | Strengthen ability to respond to community safety needs, including the provision of staff enrolment in training that enhances and sustains appropriate community safety skills and provide opportunities for professional development | Local staff worked with to increase the competency levels in responding to domestic and family violence, specifically intake, case management and safety planning with clients | 2022 - 2023 | 🚫 TARGET PARTIALLY ACHIEVED: Ongoing, Safe House staff receive ongoing mentoring             |
|                                                                                                                                | Engage in the broader Northern Territory domestic and family violence sector                                                                                                                                                          | Staff attendance and participation in person or remotely via video or teleconference at sector conferences and meetings with heads of agencies                                 | 80%         | 🚫 TARGET PARTIALLY ACHIEVED: Ongoing, Safe House staff receive support and mentoring         |
|                                                                                                                                |                                                                                                                                                                                                                                       | Specialist Homeless Service Collection participated in by date lodged monthly to the Australian Institute of Health and Welfare                                                | 100%        | 🚫 TARGET PARTIALLY ACHIEVED: Staff with support are training in this process                 |
| Provision of all reporting required by funding bodies                                                                          |                                                                                                                                                                                                                                       | Statistical profile reports via SHIP - Client Management System completed and submitted                                                                                        | 100%        | ✅ TARGET ACHIEVED: Business as usual                                                         |
|                                                                                                                                |                                                                                                                                                                                                                                       | Two narrative reports per year to Territory Families completed and submitted                                                                                                   | 100%        | ✅ TARGET ACHIEVED: Reports submitted as required                                             |
| Provide to the community well-managed and maintained library collections, including a culturally relevant library collection   |                                                                                                                                                                                                                                       | Diversity audit completed and recommendations implemented                                                                                                                      | 2022 - 2023 | ✅ TARGET ACHIEVED: Business as usual                                                         |
|                                                                                                                                |                                                                                                                                                                                                                                       | Connected Communities: Vision for the Northern Territory Public Libraries 2017 - 2023 enacted as applicable to West Arnhem                                                     | 100%        | ✅ TARGET ACHIEVED: Business as usual                                                         |
| Plan, prepare and present educational and engaging early childhood activities weekly                                           |                                                                                                                                                                                                                                       | Weekly early childhood activities are well planned and delivered as per schedule                                                                                               | 100%        | ✅ TARGET ACHIEVED: Business as usual                                                         |

# PILLAR 4: Service Delivery and Built Environment

We provide high quality infrastructure and service delivery that meets the unique needs of each community, creates a sense of place and contributes towards promoting a sense of pride in community.

| Goal                                                                                      | Strategy                                                                                                                       | Measure                                                                                                         | Target                               | Result                                                                                                                                      |
|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4.1 Strategic Infrastructure and Asset Management</b>                                  |                                                                                                                                |                                                                                                                 |                                      |                                                                                                                                             |
| Strategically manage, maintain and enhance community infrastructure                       | Develop and manage a corporate Asset Management Strategy and Asset Management Plans for defined asset classes with a focus on: | Corporate Asset Management Strategy completed                                                                   | December 2022                        | TARGET IN PROGRESS: Work in progress                                                                                                        |
|                                                                                           | a. identifying and developing an asset maintenance tracking system that includes cyclical inspections                          | Asset management tracking system implemented                                                                    | December 2022                        | TARGET IN PROGRESS: Work in progress                                                                                                        |
|                                                                                           | b. managing the renewal and replacement program                                                                                |                                                                                                                 |                                      |                                                                                                                                             |
|                                                                                           | c. coordinating projects within community                                                                                      |                                                                                                                 |                                      |                                                                                                                                             |
|                                                                                           | Investigate opportunities to source external funding for infrastructure upgrades                                               | Scoping, plans and cost estimates for critical infrastructure assets identified for future funding requirements | December 2022                        | TARGET IN PROGRESS: Ongoing scoping, plans and cost estimates for critical infrastructure assets identified for future funding requirements |
|                                                                                           | Develop and schedule maintenance programs for parks, ovals, cemeteries and reserves                                            | Safety audits conducted yearly on trees within community which are designated to Council responsibility         | 100%                                 | TARGET ACHIEVED: Business as usual                                                                                                          |
|                                                                                           |                                                                                                                                | All maintenance activities carried out in accordance with budget allocation                                     | 100%                                 | TARGET ACHIEVED: As per budget                                                                                                              |
| Park equipment safety audits, inspections and maintenance program carried out to schedule |                                                                                                                                | 100%                                                                                                            | TARGET IN PROGRESS: Work in progress |                                                                                                                                             |

| Goal                                                                                                              | Strategy                                                                                                                         | Measure                                                                                                                              | Target        | Result                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4.1 Strategic Infrastructure and Asset Management</b>                                                          |                                                                                                                                  |                                                                                                                                      |               |                                                                                                                                                                                                                                                                   |
| Strategically manage, maintain and enhance community infrastructure                                               | Continue community consultations on the establishment of gazetted cemeteries in Warruwi, Minjilang and Maningrida                | Community consultations on the establishment of gazetted cemeteries in Warruwi, Minjilang and Maningrida progressed                  | June 2023     | ⊖ TARGET PARTIALLY ACHIEVED: Minjilang, Jabiru and Maningrida cemeteries nominated for gazetted cemeteries per legislation. Further consultations at Warruwi and Gunbalanya are ongoing with community consultations for appropriate locations for future burials |
|                                                                                                                   | Ensure community swimming pools operate according to community needs and all legislative and work health and safety requirements | Opening hours to meet community requirements provided with a comparison year-on-year increase in operating costs of no more than 10% | June 2023     | ✔ TARGET ACHIEVED: Business as usual                                                                                                                                                                                                                              |
|                                                                                                                   |                                                                                                                                  | Staff employed to meet supervision ratios and cultural needs                                                                         | 100%          | ✔ TARGET ACHIEVED: Business as usual                                                                                                                                                                                                                              |
|                                                                                                                   |                                                                                                                                  | Operational procedures are adhered to and documented as required by WARC and legislated standards                                    | 100%          | ✔ TARGET ACHIEVED: Business as usual                                                                                                                                                                                                                              |
|                                                                                                                   |                                                                                                                                  | Pool maintenance regime is established and sustainable                                                                               | December 2022 | ✔ TARGET ACHIEVED: Business as usual                                                                                                                                                                                                                              |
| <b>4.2 Fleet, Plant and Equipment</b>                                                                             |                                                                                                                                  |                                                                                                                                      |               |                                                                                                                                                                                                                                                                   |
| Provide a modern and well-maintained fleet of plant and vehicles capable of meeting service delivery requirements | Review and update the Strategic Fleet Asset Management Strategy                                                                  | Strategic Fleet Asset Management Strategy maintained and improved                                                                    | June 2023     | ⊖ TARGET PARTIALLY ACHIEVED: Completed up to 30/06/2023. Replacements/ upgrades for fleet and buildings per inspections. No budget allocation for planned works                                                                                                   |
|                                                                                                                   | Implement effective cost recovery mechanisms for use of Council's vehicles, plant and equipment                                  | Annual review and update of Council's Fees and Charges against operating and replacement costs                                       | June 2022     | ⊖ TARGET PARTIALLY ACHIEVED: Fees and charges reviewed per annual cycle                                                                                                                                                                                           |
|                                                                                                                   |                                                                                                                                  | Fleet, plant and equipment hire contracts to support and ensure effective cost recovery for Council prepared                         | December 2022 | ⊖ TARGET PARTIALLY ACHIEVED                                                                                                                                                                                                                                       |

| Goal                                                                                                                         | Strategy                                                                                                               | Measure                                                                                                                    | Target                                                                                                                 | Result                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4.2 Fleet, Plant and Equipment</b>                                                                                        |                                                                                                                        |                                                                                                                            |                                                                                                                        |                                                                                                                                                                         |
| Provide a modern and well-maintained fleet of plant and vehicles capable of meeting service delivery requirements            | Ensure vehicles, plant and equipment are fully serviced as per the Strategic Plan for the useful life of the asset     | All vehicles inspected as per Strategic Plan                                                                               | 100%                                                                                                                   | 🟡 TARGET PARTIALLY ACHIEVED                                                                                                                                             |
|                                                                                                                              |                                                                                                                        | Repairs and maintenance requests performed in line with Strategic Plan                                                     | 100%                                                                                                                   | 🟡 TARGET PARTIALLY ACHIEVED                                                                                                                                             |
|                                                                                                                              |                                                                                                                        | Accurate vehicle, plant and equipment data maintained                                                                      | 100%                                                                                                                   | 🔴 TARGET NOT ACHIEVED: Await ERP for fleet specific software for industry standard recording                                                                            |
|                                                                                                                              | Maintain adequate stock levels                                                                                         | Stocks purchased and used in community workshops reviewed and monitored                                                    | 90%                                                                                                                    | 🟡 TARGET PARTIALLY ACHIEVED: Await full complement of available mechanics for each location across the region                                                           |
| Upgrade fuel distribution infrastructure to comply with work, health and safety relevant standards and business requirements | Infrastructure audit as per current legislation completed and report including recommended plan for upgrades delivered | June 2023                                                                                                                  | 🟢 TARGET IN PROGRESS: Gunbalanya fuel distribution upgrade completed, awaiting available funding to complete Minjilang |                                                                                                                                                                         |
| <b>4.3 Waste and Water Management</b>                                                                                        |                                                                                                                        |                                                                                                                            |                                                                                                                        |                                                                                                                                                                         |
| Deliver environmentally and economically sound solid waste, water and sewerage services                                      | Provide scheduled domestic waste collection in each community                                                          | Waste collections completed as per schedule                                                                                | 100%                                                                                                                   | 🟢 TARGET ACHIEVED: Business as usual                                                                                                                                    |
|                                                                                                                              |                                                                                                                        | Landfill sites are licensed and operate in accordance with NT Environment Protection Authority (NTEPA) authorities         | Landfill sites remain operational                                                                                      | 100%                                                                                                                                                                    |
|                                                                                                                              | Work with other government and commercial entities in order to plan for long term waste disposal needs                 | Utilise Charles Darwin University's Academic Review of Future Waste Management Strategy                                    | June 2023                                                                                                              | 🟢 TARGET ACHIEVED: CDU Academic review has been used in development of reduce reuse recycle strategy, planning recycling programs, and sustainable procurement strategy |
|                                                                                                                              |                                                                                                                        | Northern Territory Local Government Association liaised and collaborated with on advocacy initiatives and waste strategies | June 2023                                                                                                              | 🟢 TARGET ACHIEVED: Liaising with LGANT and NTG Circular economy department on development of strategies                                                                 |
|                                                                                                                              | Adhere to water and sewerage operations and maintenance schedules                                                      | Disruption to Jabiru town water supply                                                                                     | 10% or less                                                                                                            | 🔴 TARGET NOT ACHIEVED: Impacted via external stakeholder remediation delays                                                                                             |
|                                                                                                                              |                                                                                                                        | Disruption to Jabiru sewerage network                                                                                      | 10% or less                                                                                                            | 🔴 TARGET NOT ACHIEVED: Impacted via external stakeholder remediation delays                                                                                             |
|                                                                                                                              |                                                                                                                        | All legislated standards for potable water testing in Jabiru met                                                           | 100%                                                                                                                   | 🟢 TARGET ACHIEVED: Business as usual                                                                                                                                    |
|                                                                                                                              | Annual audit of water treatment practices including policies and procedures conducted                                  | June 2023                                                                                                                  | 🟢 TARGET ACHIEVED: Business as usual                                                                                   |                                                                                                                                                                         |

| Goal                                                                                                       | Strategy                                                                                                                              | Measure                                                                                                                                                                                              | Target | Result                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4.4 Local Road Management and Maintenance</b>                                                           |                                                                                                                                       |                                                                                                                                                                                                      |        |                                                                                                                                                                                                         |
| Tactically monitor, maintain and manage Council gazetted roads and community safety via traffic management | Develop and schedule yearly road, footpath and stormwater repairs and maintenance programs for each community which:                  | Deliver yearly road, footpath and stormwater repairs and maintenance delivered as per schedule with records maintained for each community in Council's records management system - currently 'Magiq' | 100%   |  TARGET IN PROGRESS: Road, footpath and stormwater repairs conducted as required per schedule and funds availability |
|                                                                                                            | a. determines a road maintenance schedule for the course of the year                                                                  |                                                                                                                                                                                                      |        |                                                                                                                                                                                                         |
|                                                                                                            | b. determines grading frequency of internal access roads                                                                              | All footpaths and stormwater inspected quarterly                                                                                                                                                     | 100%   |  TARGET ACHIEVED: Footpaths and stormwater inspected as per schedule                                                 |
|                                                                                                            | c. schedules hazard identification and road condition reports (actions and frequency)                                                 | Percentage of known footpath hazards made safe within 24 hours                                                                                                                                       | 85%    |  TARGET ACHIEVED: Known/reported footpath hazards actioned within 24 hours as required                               |
|                                                                                                            | d. schedules footpath and stormwater inspections                                                                                      |                                                                                                                                                                                                      |        |                                                                                                                                                                                                         |
|                                                                                                            | Continually monitor and carry out minor road repairs                                                                                  | Roads monitored and minor repairs completed as required                                                                                                                                              | 85%    |  TARGET ACHIEVED: Minor road repairs conducted as required and allowed through budget                               |
|                                                                                                            | Consult with Local Authorities to incorporate local priorities for traffic management into traffic management strategies and/or plans | Consultations on traffic management priorities are minuted and reported to Council and WARC executive                                                                                                | 100%   |  TARGET ACHIEVED: As required                                                                                      |
|                                                                                                            | Deliver plans as per schedule for managing street lighting                                                                            | All non-functioning street lights repaired bi-annually as per set program                                                                                                                            | 100%   |  TARGET IN PROGRESS: Non-functioning street lights rectified as required                                           |
|                                                                                                            |                                                                                                                                       | Functioning street lights per audit per community                                                                                                                                                    | 85%    |  TARGET IN PROGRESS: Street light audits conducted as per schedule                                                 |
|                                                                                                            | Update and/or develop Traffic Management Plans for each community                                                                     | Traffic Management Plans for each community reviewed/developed                                                                                                                                       | 80%    |  TARGET ACHIEVED: As required, be developed as per demand, not generically                                         |

# PILLAR 5: Sustainability and Climate Action

Leading by example, we commit to developing a culture of sustainable practice.

We recognise and champion the importance of safe guarding our environment for future generations by working collectively with community, private enterprises and all tiers of government.

| Goal                                                                                                                     | Strategy                                                                                                                                                                 | Measure                                                                                                                                              | Target    | Result                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>5.1 Recycling and Waste</b>                                                                                           |                                                                                                                                                                          |                                                                                                                                                      |           |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Develop recycling and waste initiatives which protect and preserve community natural resources and the local environment | Review strategic and environmental risks associated with climate change and sustainability and draft 10 year strategy for reuse, recycle and reduce waste initiatives    | Reuse, Recycle and Reduce Waste Strategy completed                                                                                                   | June 2023 |  <b>TARGET IN PROGRESS:</b> Strategy is nearing completion has been reviewed by LGANT for strategic alignment to international, national and territory legislation                                                                                                                                                                |
|                                                                                                                          | Continue pre-cyclone community waste collections                                                                                                                         | Pre-cyclone waste collections held twice yearly as per published schedule                                                                            | 100%      |  <b>TARGET ACHIEVED:</b> Successful scheduling of next round of pre-cyclone clean ups achieved                                                                                                                                                                                                                                    |
|                                                                                                                          | Continue whole-of-community approach to identify and implement innovative initiatives to reuse, recycle and reduce waste                                                 | Keep Australia Beautiful and local schools collaborated with and Clean up Australia Day, Tidy Towns campaign and eco schools program participated in | June 2023 |  <b>TARGET ACHIEVED:</b> Keep Australia Beautiful has visited all communities and provided valuable feedback regarding litter management. Currently Minjilang, Warruwi and Jabiru are set to achieve 4 gold star rating and Gunbalanya has seen noticeable improvements and Maningrida a working towards a litter management plan |
| <b>5.2 Procurement</b>                                                                                                   |                                                                                                                                                                          |                                                                                                                                                      |           |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Develop and implement a leading-edge sustainability procurement strategy                                                 | Review WARC current procurement practices against sustainability and climate action NT and national procurement benchmarks and develop leading-edge Procurement Strategy | Leading-edge Procurement Strategy completed                                                                                                          | June 2023 |  <b>TARGET IN PROGRESS:</b> Procurement strategy is in drafting stage for consultation with executive management                                                                                                                                                                                                                  |

| Goal                                                                                                                                   | Strategy                                                                                                                                                                                            | Measure                                                                                                                                    | Target    | Result                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>5.3 Reduce Office Waste</b>                                                                                                         |                                                                                                                                                                                                     |                                                                                                                                            |           |                                                                                                                                                                                                                                         |
| All offices recycle and reduce waste and consumables                                                                                   | Conduct carbon audit of each community Council office                                                                                                                                               | Carbon audit of each community Council office completed                                                                                    | June 2023 | ❌ TARGET NOT ACHIEVED: Conducting carbon audit is of low priority, to do so would impact operations substantially by making Council accountable for its carbon footprint. At this point in time we do not have the resources to proceed |
|                                                                                                                                        | Encourage local office solutions to waste by holding quarterly competitions                                                                                                                         | Quarterly competitions held and celebrated via internal communication channels including In the Loop                                       | 100%      | 🔄 TARGET IN PROGRESS: This is planned to be combined with overall Keep Australia Beautiful activities to commence Q2 2024                                                                                                               |
| <b>5.4 Education</b>                                                                                                                   |                                                                                                                                                                                                     |                                                                                                                                            |           |                                                                                                                                                                                                                                         |
| Develop and deliver locally relevant education initiatives on sustainability and climate impacts across multiple mediums and platforms | Engage with local schools to develop age and locally appropriate educational resources                                                                                                              | Education campaign collateral created and displayed in community and schools                                                               | June 2023 | ✅ TARGET ACHIEVED: Working with the schools to implement eco schools program and create anti littering posters                                                                                                                          |
|                                                                                                                                        | Facilitate relationships between businesses, community leaders and youth with a focus on conserving natural resources                                                                               | Community-appropriate collaborative materials, initiatives and messages developed and promoted via community noticeboards and social media | June 2023 | ✅ TARGET ACHIEVED: Engaged with the majority of stakeholders to facilitate Tidy Towns and provide waste management advice                                                                                                               |
|                                                                                                                                        | Encourage and promote community understanding and correct use of sorting bays                                                                                                                       | Uplift in correct use of sorting bays                                                                                                      | 50%       | ✅ TARGET ACHIEVED: With manned landfills we have seen an uplift in usage of the sorting bays in Gunbalanya and Maningrida. New signage has been designed to also facilitate this                                                        |
| <b>5.5 Energy</b>                                                                                                                      |                                                                                                                                                                                                     |                                                                                                                                            |           |                                                                                                                                                                                                                                         |
| Develop a Renewable Energy Strategy                                                                                                    | Develop a Renewable Energy Strategy in consultation with local stakeholders that aligns with the ALGA, Northern Territory and Australian Federal Government renewable energy strategies and targets | Consultations completed and Renewable Energy Strategy finalised                                                                            | June 2023 | ❌ TARGET NOT ACHIEVED: This strategy is of lower priority than Reduce Reuse and Recycle Strategy and leading edge procurement strategy                                                                                                  |
| <b>5.6 Policy</b>                                                                                                                      |                                                                                                                                                                                                     |                                                                                                                                            |           |                                                                                                                                                                                                                                         |
| Devise and implement a Sustainability and Climate Action Policy                                                                        | Research and develop WARC Environment and Sustainability Management Strategy and Policy                                                                                                             | Environment and Sustainability Management Strategy and Policy completed                                                                    | June 2023 | ❌ TARGET NOT ACHIEVED: This strategy is of lower priority than Reduce Reuse and Recycle Strategy and leading edge procurement strategy                                                                                                  |
|                                                                                                                                        | Commence developing a strategy to reduce environmental impact of Council's fleet, plant and machinery                                                                                               | Progress of draft strategy to reduce environmental impact of Council's fleet, plant and machinery reviewed                                 | June 2023 | 🔄 TARGET IN PROGRESS: This is in the research and development stage                                                                                                                                                                     |

# PILLAR 6: Foundations of Governance

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration.

Our processes, procedures and policies are ethical and transparent.

| Goal                                                                                                      | Strategy                                                                                                            | Measure                                                                                | Target       | Result                                                                                           |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------|
| <b>6.1 Financial Management</b>                                                                           |                                                                                                                     |                                                                                        |              |                                                                                                  |
| Provision of strong financial management and leadership which ensures long term sustainability and growth | Develop and implement a financially sustainable long term financial plan, annual budget and periodic budget reviews | Statutory requirements and external audit qualifications fully complied with           | 100%         | ✔ TARGET ACHIEVED: Full compliance with statutory requirements and external audit qualifications |
|                                                                                                           | Management of Council's revenue and payable functions                                                               |                                                                                        |              | ✔ TARGET ACHIEVED: 100% completion of external audit                                             |
|                                                                                                           | Manage and deliver on Council's annual statutory and financial obligations                                          |                                                                                        |              | ✔ TARGET ACHIEVED: Full compliance with statutory requirements and external audit qualifications |
|                                                                                                           | Management of Council's asset accounting practices                                                                  |                                                                                        |              | 🔄 TARGET IN PROGRESS: Asset revaluation still in progress                                        |
|                                                                                                           | Monitor and coordinate external funding provided through grants and commercial contracts                            | Contractual arrangements complied with                                                 | 100%         | ✔ TARGET ACHIEVED: 100% Compliance with contractual arrangements                                 |
|                                                                                                           | Maintain the rates database including all property details                                                          | Statutory requirements fully complied with and percentage of rates debtors outstanding | 100%         | ✔ TARGET ACHIEVED: 100% Full compliance with statutory requirements                              |
|                                                                                                           | Maintain the rates register                                                                                         |                                                                                        | 100%         | ✔ TARGET ACHIEVED: Maintained by Asset Accountant                                                |
|                                                                                                           | Prepare the annual rates declaration                                                                                |                                                                                        | Less than 5% | ✔ TARGET ACHIEVED: Annual rates declaration prepared                                             |
|                                                                                                           | Apply concessions as appropriate                                                                                    |                                                                                        | 100%         | ❌ TARGET PARTIALLY ACHIEVED: Archived Q1 & Q4, not achieved Q2 & Q3                              |
|                                                                                                           | Determine the rateability of properties                                                                             |                                                                                        | 100%         | ✔ TARGET ACHIEVED: Maintained by finance team                                                    |

Council Performance

| Goal                                                                                                          | Strategy                                                                                                    | Measure                                                                                                 | Target                 | Result                                                                                                              |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>6.1 Financial Management</b>                                                                               |                                                                                                             |                                                                                                         |                        |                                                                                                                     |
| Provision of strong financial management and leadership which ensures long term sustainability and growth     | Manage and provide advice on Council's investments in accordance with adopted policies                      | Interest on investments                                                                                 | > \$18,000 FY2022-2023 | ✔ TARGET ACHIEVED: Interest on investments                                                                          |
|                                                                                                               | Monitor returns of investments including roll-over of term deposits                                         |                                                                                                         |                        | ✔ TARGET ACHIEVED: Maintained by Finance Team                                                                       |
|                                                                                                               | Manage Council-funded projects to maintain a positive working capital ratio                                 | Positive working capital ratio                                                                          | Minimum ratio 1:1      | ✘ TARGET NOT ACHIEVED: working capital ratio 0.09: 1                                                                |
|                                                                                                               | Annual review and update of Council's Fees and Charges                                                      | Review and update of Council's Fees and Charges completed                                               | 100%                   | ✔ TARGET ACHIEVED: 100% Review and update of Council's fees and charges completed                                   |
| <b>6.2 Records</b>                                                                                            |                                                                                                             |                                                                                                         |                        |                                                                                                                     |
| Delivery of storage and retrieval of records processes which support efficient and transparent administration | Maintain records in accordance with legislation                                                             | Statutory requirements including freedom of information fully complied with                             | 100%                   | ✔ TARGET ACHIEVED: 100% Full compliance with statutory requirements including freedom of information                |
|                                                                                                               | Implement disposal schedule by sentencing and disposing of records                                          | Electronic records held in records management system eligible for destruction sentenced                 | 85%                    | ✔ TARGET ACHIEVED: 90% sentencing of electronic records held in records management system eligible for destruction  |
|                                                                                                               | Train staff in the use of Council's records management system - currently 'Magiq'                           | Training delivered to new staff using records management system 'Magiq' during their probation period   | 85%                    | ✔ TARGET ACHIEVED: 88% of new staff using records management system received training during their probation period |
|                                                                                                               | Support staff to identify and save important records                                                        | Number of queries/ requests telephoned or sent to records@ for support and responded to within 24 hours | 85%                    | ✔ TARGET ACHIEVED: 98% of queries/requests telephoned or sent to records@ for support responded to within 24 hours  |
| <b>6.3 Council and Local Authorities</b>                                                                      |                                                                                                             |                                                                                                         |                        |                                                                                                                     |
| Excellence in governance, consultation administration and representation                                      | Ensure capacity for customer relationship management, including mechanisms for feedback on service delivery | Complaints and positive feedback reported to the administration                                         | 100%                   | ✔ TARGET ACHIEVED: Business as usual                                                                                |
|                                                                                                               |                                                                                                             | Complaints acknowledged within five working days                                                        | 90%                    | ✘ TARGET PARTIALLY ACHIEVED: Currently streamlining process to ensure target reached                                |
|                                                                                                               |                                                                                                             | Complaints finalised within fifteen working days                                                        | 95%                    | ✘ TARGET PARTIALLY ACHIEVED: Currently streamlining process to ensure target reached                                |

| Goal                                                                     | Strategy                                                                                                                                                                                        | Measure                                                                                                                                                  | Target        | Result                                                                                                                 |
|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------|
| <b>6.3 Council and Local Authorities</b>                                 |                                                                                                                                                                                                 |                                                                                                                                                          |               |                                                                                                                        |
| Excellence in governance, consultation administration and representation | Improve accountable and transparent decision-making by facilitating the participation of Councillors in Council, Committee and Local Authority Meetings                                         | At least one training program attended each financial year by Council and Local Authority Members                                                        | 100%          | ✔ TARGET ACHIEVED: CM&C have facilitated training in the Q4                                                            |
|                                                                          |                                                                                                                                                                                                 | Ongoing administrative and secretarial support for Council, Local Authority and Committee Meetings provided                                              | 100%          | ✔ TARGET ACHIEVED                                                                                                      |
|                                                                          |                                                                                                                                                                                                 | Four meetings of each Local Authority held each financial year                                                                                           | 100%          | ✔ TARGET ACHIEVED                                                                                                      |
|                                                                          | Enable community members to participate in local decision-making by ensuring that non-confidential Agendas and Minutes of Council are publicly available at Council offices in each community   | All non-confidential Agendas and Minutes publicly available three working days before a meeting (Agendas) and ten working days after a meeting (Minutes) | 100%          | ✔ TARGET ACHIEVED                                                                                                      |
|                                                                          | Establish formal and informal mechanisms for community consultation on key issues and input into decision-making                                                                                | Community outreach event hosted by Council in each community every financial year                                                                        | 100%          | 🔄 TARGET IN PROGRESS: Community information sessions have begun rolling out and will be strengthened                   |
|                                                                          | Create opportunities for Councillors and senior staff to be available to community members to discuss Council decisions, programs and projects, either informally or through community meetings | Local Authority Meetings attended by at least one relevant Councillor and at least one Senior Manager                                                    | 100%          | ✔ TARGET ACHIEVED                                                                                                      |
|                                                                          | Ensure advocacy and representation of Council interests through government, the private sector and the media                                                                                    | Advocacy framework, strategy and communication plan completed                                                                                            | December 2022 | ✘ TARGET NOT ACHIEVED: As the position has not been backfilled this has not progressed and should be addressed in 2024 |
|                                                                          | Create an advocacy framework, strategy and communication plan in consultation with Councillors                                                                                                  |                                                                                                                                                          |               | ✘ TARGET NOT ACHIEVED: As the position has not been backfilled this has not progressed and should be addressed in 2024 |

| Goal                                                                                                                       | Strategy                                                                                                                                                   | Measure                                                                                                                                       | Target        | Result                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------|
| <b>6.4 Risk Management</b>                                                                                                 |                                                                                                                                                            |                                                                                                                                               |               |                                                                                                      |
| The monitoring and minimisation of risks associated with the operations of Council                                         | Update risk registers and ensure appropriate treatment plans are implemented                                                                               | Overall risk rating within the risk register reduced                                                                                          | 10% reduction | TARGET IN<br>PROGRESS: To be aligned with new internal audit plan                                    |
|                                                                                                                            | Undertake internal audits as per audit plan                                                                                                                | Internal audits completed as per the adopted plan                                                                                             | 100%          | TARGET IN<br>PROGRESS: RFQ issued for external audit provider for internal audits                    |
|                                                                                                                            | Regularly review insurance cover and premiums                                                                                                              | Annual full appraisal of cover required, policies reviewed via insurance broker                                                               | June 2023     | TARGET ACHIEVED:<br>Annual full appraisal of cover required, review of policies via insurance broker |
| <b>6.5 Planning and Reporting</b>                                                                                          |                                                                                                                                                            |                                                                                                                                               |               |                                                                                                      |
| Robust planning and reporting that supports Council's decision-making processes                                            | Produce key policy and direction documents for the Council including the Regional Plan, Annual Reports and policies                                        | Regional Plan finalised and shared, Annual Report delivered, and policies requiring review are reviewed and updated as per required timelines | 100%          | TARGET ACHIEVED:<br>Business as usual                                                                |
|                                                                                                                            | Jabiru Masterplan Meetings are attended by CEO and/or designated executive                                                                                 | All Masterplan meetings scheduled are attended                                                                                                | 100%          | TARGET ACHIEVED:<br>Business as usual                                                                |
| <b>6.6 Information and Communication Technology</b>                                                                        |                                                                                                                                                            |                                                                                                                                               |               |                                                                                                      |
| Effective and innovative information technology solutions which maximise service delivery and support Council's operations | Plan and deliver Council's technology needs through the provision of a well-maintained and managed information and communication technology (ICT) platform | Council's ICT Strategic Plan reviewed annually by 31 December                                                                                 | December 2022 | TARGET IN<br>PROGRESS: Reviewing in line with CouncilBIZ changes                                     |
|                                                                                                                            | Optimise the delivery of ICT services and equipment to required work locations to meet staff and service delivery needs                                    | Industry standard hardware and maintenance and replacement schedule complied with                                                             | 90%           | TARGET IN<br>PROGRESS: Reviewing in line with CouncilBIZ changes                                     |
|                                                                                                                            | Provision of innovative, relevant and cost-effective ICT solutions to solve service delivery challenges                                                    | Annual review of ICT needs in line with the ICT Strategic Plan completed                                                                      | 100%          | TARGET IN<br>PROGRESS: Reviewing in line with CouncilBIZ changes                                     |
|                                                                                                                            | Optimise costs associated with ICT delivery, including communications, both fixed and mobile, data, voice and video services and staff equipment           |                                                                                                                                               |               | TARGET IN<br>PROGRESS: Reviewing in line with CouncilBIZ changes                                     |





# Financials



# Financial Analysis of Reports

West Arnhem Regional Council is required to prepare Financial Statements in accordance with Section 207 of the *Local Government Act 2019* (the Act), the *Local Government (General) Regulations 2021*, the Australian Accounting Standards and Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board. When completed, Section 208 of the Act requires that the Financial Statements be externally audited.

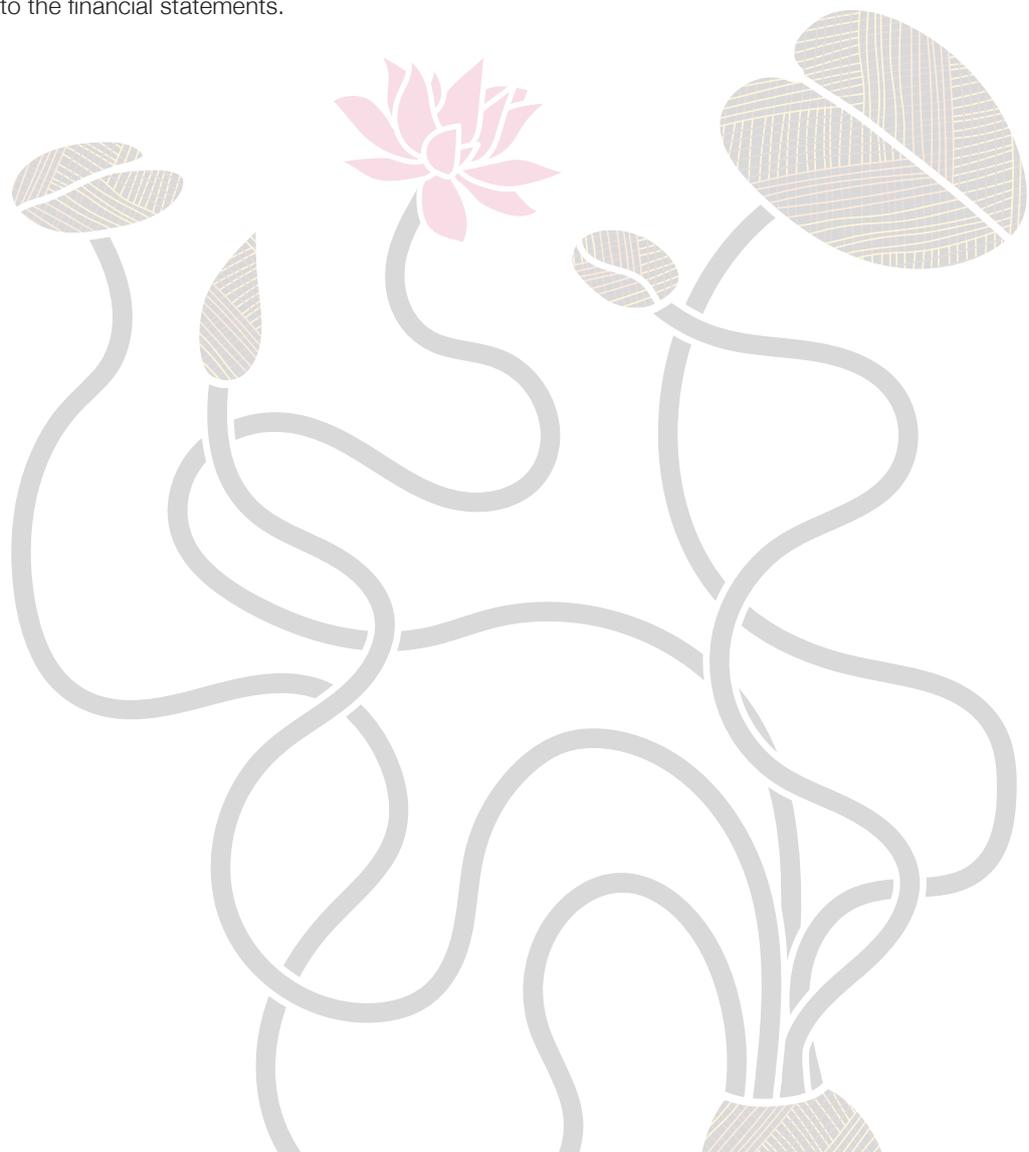
The financial report provides information about the financial performance and financial position of Council. It is one means by which the Elected Members of Council advise interested parties on how the finances of Council have performed during the year.

The Audited Financial Statements for 2022-2023 consist of four primary financial statements for the current financial period with comparative information for the previous financial period, as well as notes to the financial statements.

The four primary financial statements are:

- the Statement of Profit or Loss and Other Comprehensive Income
- the Statement of Financial Position
- the Statement of Changes in Equity
- the Statement of Cash Flows

The notes following those statements explain the accounting policies used in its preparation, and provide additional information on many of the amounts. The notes also provide financial information which is not contained in the primary financial statements.



# Figures From Financial Statements - What Do the Four Primary Financial Statements Show?

## Analysis of the Statement of Comprehensive Income

This Statement provides a complete picture of Council's performance by reporting the total monetary measure of all major categories of income and expenditure for the year.

### Total Income

Total income from continuing operations during the financial year was \$25.586 million, a decrease of \$1.695 million (6.2%) over the prior year. Rates and annual charges totaled \$5.754 million. Operating Grants and Contributions were \$10.994 million. Other Operating Revenue items totaled \$8.838 million in 2022-2023.

Rates, Annual and User Charges and Fees decreased 2.2% over the prior year, and represented 22% of total revenues. General Rates income increased by \$175k (8%), however this was more than offset by a decrease in Water Charges of \$329k (20%).

Grants and contributions for operational purposes reduced \$2.304 million from the prior year, primarily due to recognition of unexpended operational Grants at the end of the period of \$2.279 million. Grants represent 43% of revenue. Council received \$4.066 million operational funding from Commonwealth, and \$9.102 million from the Northern Territory Government.

The largest Commonwealth funded programs were Night Patrol at \$915K, the two Crèches (Warruwi and Minjilang) at \$895k, and the NT Jobs Package for Aged Care at \$674k.

Operational, untied Funding from the Northern Territory (NT) Government totaled \$6.489 million in 2022-2023. Other large grants from the NT Government included Indigenous Jobs Development at \$794k, Local Authorities Community Projects at \$627k, and the Women's Safe House in Gunbalanya for \$440k. The NT Grants Commission also provided an advance receipt of General Purpose and Roads funding for the 2023-2024 year, totaling \$2.926 million, which is recognised in the Statement of Financial Position as Revenue in Advance under Other Contract Liabilities.

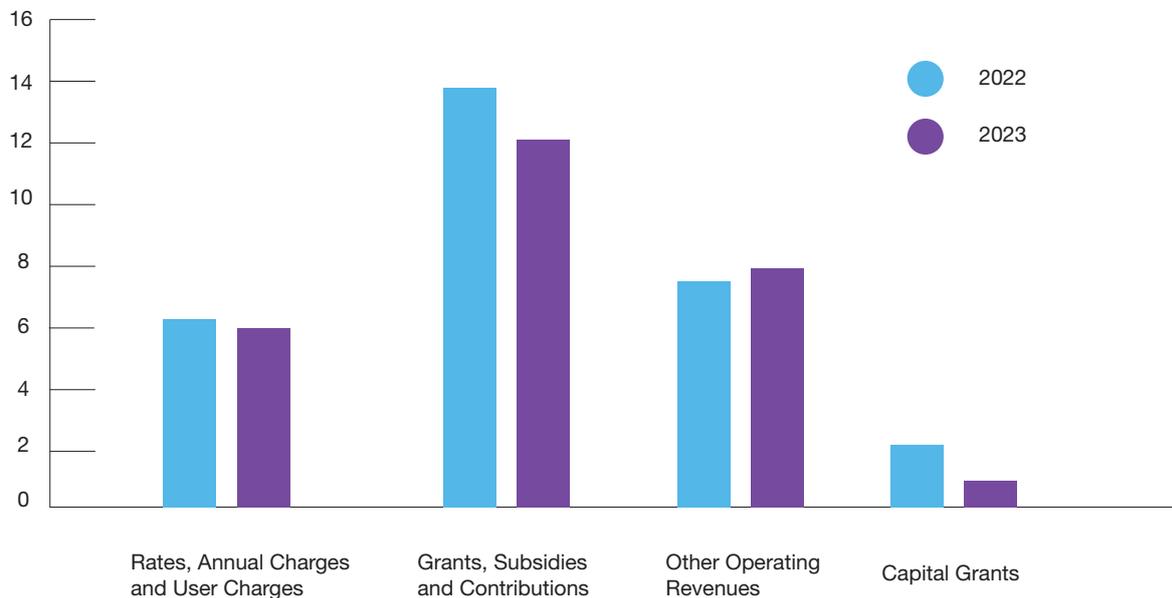
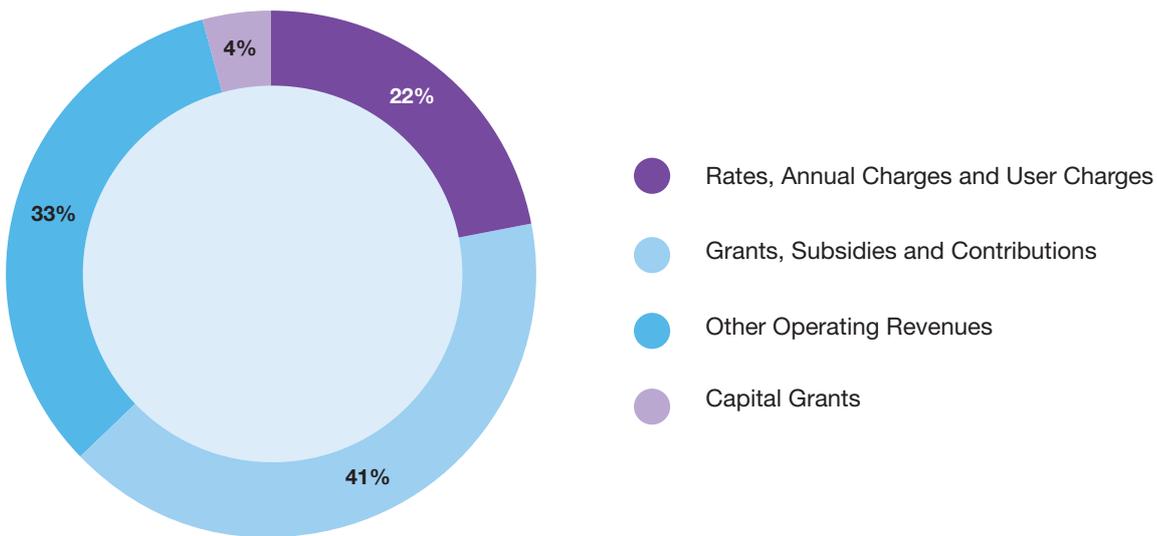
Council acknowledges and thanks the NT and Australian Governments for this ongoing support.

Other Operating Revenue items increased \$740k over the prior year, through an increase in Service Fees for Centrelink Offices of \$161k, increased sales in the Australia Post businesses of \$140k, and new Contract Fee Income for Road rectification works in Jabiru.

Capital grants funded by Governments remained similar to the prior year at \$2.102 million, after adjusting for unexpended funds at the end of the period net income shown in the statement of Profit and Loss for Capital grants was \$991k. Capital Grants were received from the Commonwealth Government for a total of \$858k, for Maningrida roadworks through the Local Roads and Community Infrastructure Program and Roads to Recovery Program, as well as for providing communities with LED Screens. Capital grants from the Northern Territory Government totaled \$1.243 million and included \$500k funding for roadworks at Maningrida, waste management projects of \$148k, and \$415k for Community Hall upgrade in Warruwi.

|                                                     | 2023          | 2022          |
|-----------------------------------------------------|---------------|---------------|
|                                                     | \$            | \$            |
|                                                     | '000          | '000          |
| <b>Operating Revenues</b>                           |               |               |
| Rates and Annual Charges                            | 5,754         | 5,885         |
| Operating Grants & Contributions                    | 10,994        | 13,298        |
| Other Operating Revenues                            | 8,838         | 8,098         |
|                                                     | <b>25,586</b> | <b>27,281</b> |
| <b>Revenue – Capital Grants &amp; Contributions</b> | 992           | 2,145         |
| <b>TOTAL REVENUE</b>                                | <b>26,578</b> | <b>29,426</b> |

### 2022-2023 Breakdown of Operating Revenues



## Total Operating Expenditure

Operating expenses include employee costs, materials & contracts, interest charges and other operating expenses. Council's total operating expenditure from continuing operations in 2022-2023 was \$27.857 million. Overall Council expenditure from continuing operations increased by \$672k (2.42%) this year, lower than the previous years increase of 9.2%.

Employee costs of \$15.730m decreased from prior year by \$535k (-3.3%). And represented 56% of total operating expenses (prior year 59%). During the year there was a 2.0% pay increase. Full time equivalent staffing as at the end of the 2022-2023 year was 183 (prior year was 182).

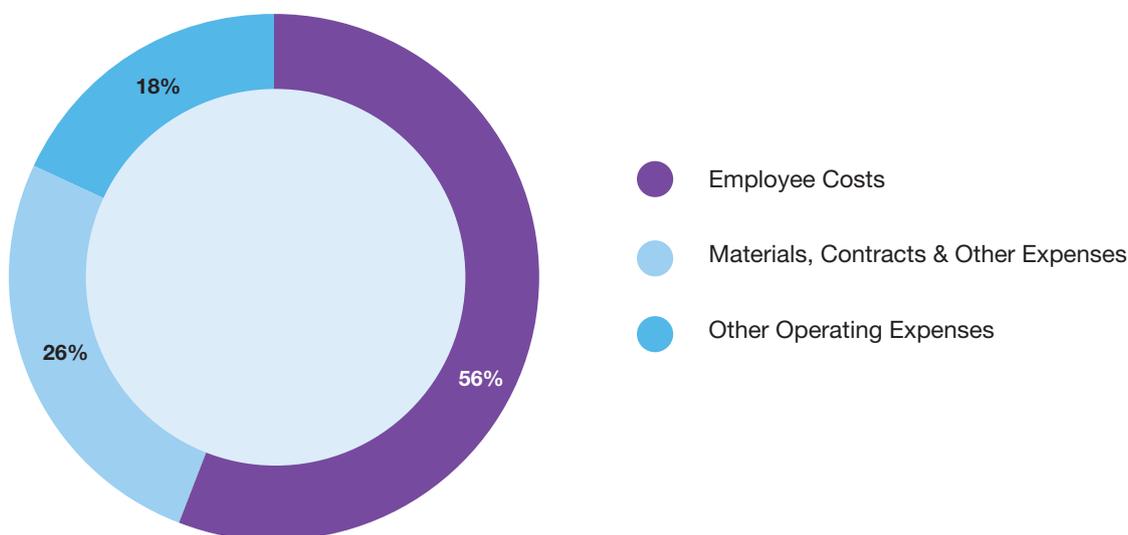
Materials & Contracts expenditure at \$7.248 million is an increase of \$565K on the previous year's expenditure.

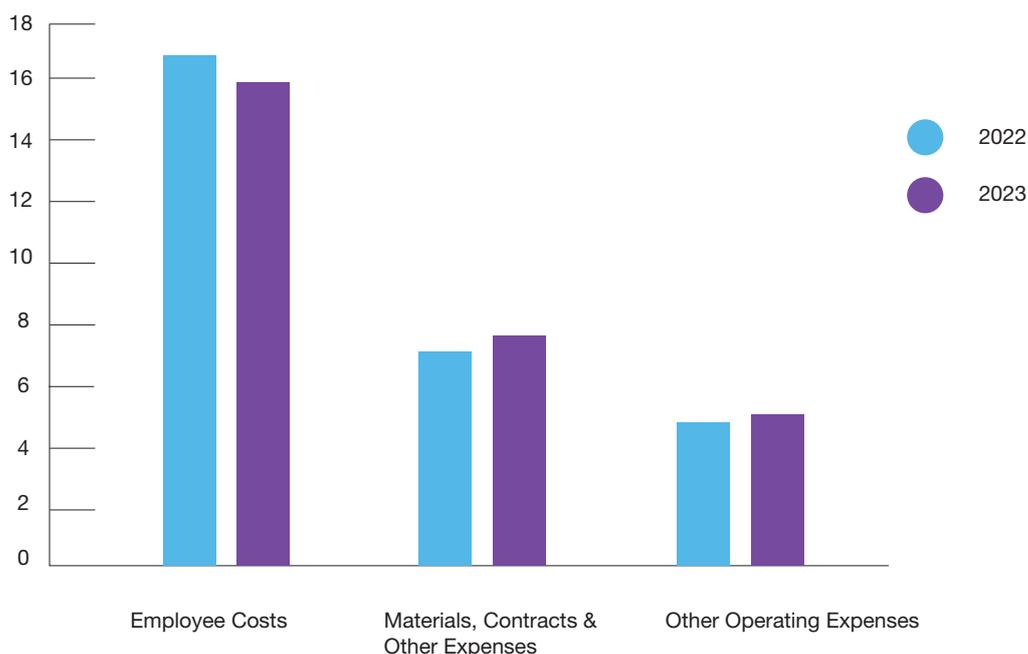
Other Operating Expenses represent 14% of expenditure, and increased overall by \$123k (3.2%) over the prior year. This category includes travel & accommodation which increased by \$98k. Software Support increased by \$146k whilst insurance costs increased \$136k (10.8%). Purchases of Portable and Attractive Items decreased by \$169k. .

Note 24 of the Financial Statements provides a comparison of the actual expenditure from continuing operations with the budgeted expenditure. Total expenditure was 109% of Operating Revenue (last year: 95%).

|                                                      | <b>2023</b>   | <b>2022</b>   |
|------------------------------------------------------|---------------|---------------|
|                                                      | <b>\$</b>     | <b>\$</b>     |
|                                                      | <b>'000</b>   | <b>'000</b>   |
| <b>Operating Expenditure – Continuing Operations</b> |               |               |
| Employee Costs                                       | 15,730        | 16,265        |
| Materials, Contractors and Other Expenses            | 7,248         | 6,683         |
| Interest Charges                                     | 285           | 230           |
| Net Loss on Disposal/Write off of PP&E               | 587           | 123           |
| Other Operating Expenses                             | <b>4,007</b>  | <b>3,884</b>  |
| <b>TOTAL EXPENDITURE</b>                             | <b>27,857</b> | <b>27,185</b> |

## 2022-2023 Breakdown of Operating Revenues





## Depreciation

The Statement of Comprehensive Income includes Depreciation expense. Depreciation expense increased \$996k in 2022-2023 to \$6.698 million.

and expenses discussed above, but in particular due to the recognition of unexpended Grant funds against Income for the amount of \$3.390m.

West Arnhem Regional Council has a reliance on grant funding to not only create opportunities to undertake significant initiatives but also to achieve economic sustainability.

## Net Operating Result

Council has recorded a deficit of \$7.977 million for the financial year 2022-2023. The deficit result is higher by \$4.516 million than the \$3.460 million deficit from the 2021-2022 year, as a result of the movements in revenue

|                                                                                                    | 2023           | 2022           |
|----------------------------------------------------------------------------------------------------|----------------|----------------|
|                                                                                                    | \$             | \$             |
|                                                                                                    | '000           | '000           |
| <b>Operating results before depreciation, disposals and capital grants - Continuing Operations</b> | (1,930)        | 283            |
| Less:                                                                                              |                |                |
| Depreciation & Impairment - Continuing Operations                                                  | (6,699)        | (5,702)        |
| Net Loss on Disposal/Write off of Property, Plant & Equipment                                      | (587)          | (187)          |
| Plus:                                                                                              |                |                |
| Acquisition of Assets (Capital Grants)                                                             | 992            | 2,145          |
| Net Gain on Disposal of Property, Plant & Equipme                                                  | 247            | 0              |
| <b>(DEFICIT)/SURPLUS</b>                                                                           | <b>(7,977)</b> | <b>(3,461)</b> |

Council recorded a deficit of \$1.930 million for the financial year 2022-2023 before taking depreciation, disposals/write offs and capital grants into account. After including these items Council recorded a deficit of \$7.977 million.

## Analysis of the Statement of Financial Position

The Statement of Financial Position shows the monetary measure of all the resources controlled by Council and all the obligations due by Council at one point in time, classified as current or non-current.

### Assets – Current & Non-Current

Total assets consist of current assets and non-current assets. Current assets includes cash, cash equivalents and assets that are expected to convert to cash within a year from the date of the statement of financial position.

Cash and term deposits have both been included as Cash and Cash Equivalents in the table below. Cash and Cash Equivalents reduced by \$1.494 million during the

#### Current Assets

|                             | <b>2023</b>   | <b>2022</b>   |
|-----------------------------|---------------|---------------|
|                             | <b>\$</b>     | <b>\$</b>     |
|                             | <b>'000</b>   | <b>'000</b>   |
| Cash and cash equivalents   | 8,482         | 9,976         |
| Trade and other receivables | 2,806         | 1,781         |
| Inventories and prepayments | 219           | 127           |
| Other                       | 353           | 467           |
| <b>TOTAL CURRENT ASSETS</b> | <b>11,860</b> | <b>12,351</b> |

#### Non-current Assets

|                                 |                |                |
|---------------------------------|----------------|----------------|
| Property, plant and equipment   | 85,085         | 87,646         |
| Right of Use Assets             | 7,383          | 6,570          |
| <b>TOTAL NON CURRENT ASSETS</b> | <b>92,468</b>  | <b>94,216</b>  |
| <b>TOTAL ASSETS</b>             | <b>104,328</b> | <b>106,567</b> |

The carrying value of all Property, Plant & Equipment and work-in-progress reduced by \$2.239 million during 2022-2023. Asset acquisitions were \$4.496 million, whilst depreciation expense was \$6.424 million for the year. Road Structures additions totaled \$1.735 million and included the grant-funded works to Malabam Rd Maningrida of \$966k and \$344k works to Bagshaw Road Maningrida. Infrastructure additions totaled \$909k and included \$694k in Grant funded spending on Maningrida Oval and Lighting.

financial year. Trade and other receivables increased by \$1.025 million. This increase relates primarily to a \$608k receivable for Grant funding, and an increase in General receivables for Services provided. There was continued good recovery of general rates during the year.

There was negligible change in the total value of Inventories and prepayments and other current assets compared to the prior year.

Non-current assets are the assets which are expected to be used for more than one accounting period and consist of property, plant and equipment and work in progress.

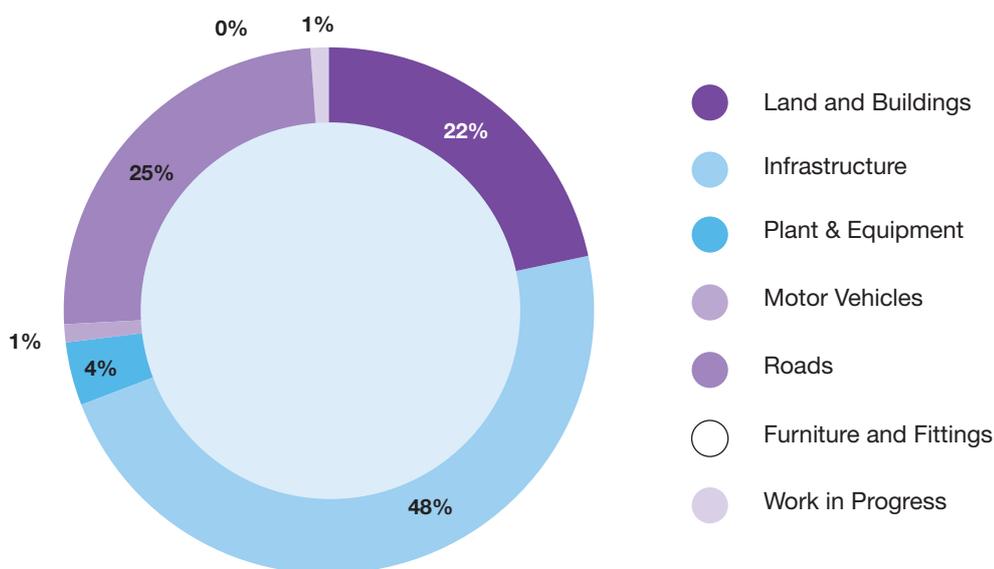
The table below shows a breakdown of Council's assets as at 30 June 2023.

Building additions and upgrades totaled \$317k primarily on upgrades to Jabiru Office.

The nature of the acquisitions, as disclosed in Note 8 to the Financial Statements, is shown below:

| ASSET TYPE                                   | ADDITIONS        | CARRYING AMOUNT   |
|----------------------------------------------|------------------|-------------------|
| Land and Buildings                           | 317,688          | 18,942,822        |
| Infrastructure (incl street lights)          | 909,910          | 40,441,289        |
| Roads                                        | 1,735,355        | 21,006,081        |
| Plant & Machinery                            | 605,990          | 3,188,852         |
| Motor Vehicles                               | 308,419          | 732,836           |
| Furniture & Fittings                         | 76,220           | 193,693           |
| Work in Progress                             | 543,279          | 580,078           |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> | <b>4,496,861</b> | <b>85,085,651</b> |

### Non-current Assets 2023



## Liabilities – Current & Non-Current

Current Liabilities consist of Trade and other payables, Other Contract Liabilities, Provisions and Lease liabilities. Current liabilities are those liabilities that are expected to be paid or settled within one year.

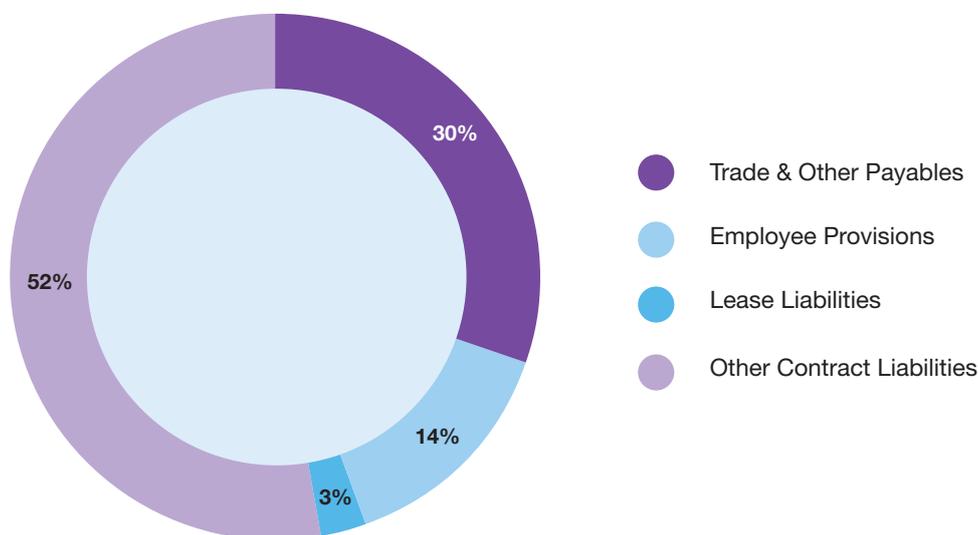
Trade and Other Payables increased by \$725k (25%) compared to 2021-2022.

Other Contract Liabilities increased by \$4.170 million (194%) compared to 2021-2022. This is due primarily to Unexpended Grant funding and Grants Refundable as at 30 June of \$3.390m as detailed in Note 11.

Employee Provisions and Other liabilities are similar to the balance as at 30 June in the prior year.

|                                      | <b>2023</b>   | <b>2022</b>   |
|--------------------------------------|---------------|---------------|
|                                      | <b>\$</b>     | <b>\$</b>     |
|                                      | <b>'000</b>   | <b>'000</b>   |
| <b>Current Liabilities</b>           |               |               |
| Trade and other payables             | 3,644         | 2,919         |
| Other Contract liabilities           | 6,316         | 2146          |
| Employee Provisions                  | 1,733         | 1,867         |
| Lease Liabilities                    | 372           | 311           |
| <b>TOTAL CURRENT LIABILITIES</b>     | <b>12,065</b> | <b>7,243</b>  |
| <b>Non-current liabilities</b>       |               |               |
| Provisions                           | 246           | 275           |
| Lease Liabilities                    | 7,767         | 6,822         |
| <b>TOTAL NON-CURRENT LIABILITIES</b> | <b>8,013</b>  | <b>7,097</b>  |
| <b>TOTAL LIABILITIES</b>             | <b>20,078</b> | <b>14,340</b> |

## Current Liabilities 2023



Non-current liabilities include provisions that are expected to be paid or settled over more than twelve months. This includes the provision for employee Long Service Leave, which is calculated each year on an actuarial basis; it has increased by 3% since the prior year.

Non-current lease liabilities increased by \$945k, which reflects the initial recognition of the liability for the new sub-leases of residential properties in Jabiru, Refer to both Note 9 and 11 as relates to Right of Use Assets under the Lease.

Net assets decreased by \$7.977 million over 2022-2023, which is the amount of the operational deficit for the financial year.

During the year Council expended \$1.046 million on the existing and new projects, with a resulting net transfer out of the Other (Capital) reserve of \$1.046 million for 2022-2023.

All movements in Equity over this financial year are summarised in the adjacent table.

## Analysis of the Statement of Changes in Equity

The Statement of Equity reports all changes to the book value of the Council during the financial period. Equity represents the net wealth of the Council since it began operations.

|                                  | Accumulated Funds | Asset Revaluation Reserve | Other Reserves   | Total             |
|----------------------------------|-------------------|---------------------------|------------------|-------------------|
|                                  | \$                | \$                        | \$               | \$                |
| <b>Balance at 30 June 2022</b>   | <b>65,356,356</b> | <b>25,711,095</b>         | <b>1,160,271</b> | <b>92,227,722</b> |
| <b>Comprehensive Income</b>      |                   |                           |                  |                   |
| Net Operating result - (Deficit) | -7,977,357        | -                         | -                | <b>-7,977,357</b> |
| Transfers between equity         | 1,046,468         | -                         | -1,046,468       | -                 |
| <b>Balance at 30 June 2023</b>   | <b>58,425,467</b> | <b>25,711,095</b>         | <b>113,803</b>   | <b>84,250,365</b> |

## Analysis of the Statement of Cash Flows

The Statement of Cash Flows shows the cash inflows and outflows for the financial year from operating, investing and financing activities. Council prepares the financial statements using the accrual basis of accounting. This means the financial effect of a transaction is recorded in the financial statements when the transaction occurs. This may be different from when the cash relating to the transaction is received or paid which explains why the amounts in the Statement of Comprehensive Income are different from the amounts in the Statement of Cash Flows.

## Cash Flows

Cash Flows are classified as those provided by operating activities, investing activities and financing activities. Purchases of Property, Plant and Equipment are included within investing activities.

|                                                 | <b>2023</b>    | <b>2022</b>    |
|-------------------------------------------------|----------------|----------------|
|                                                 | <b>\$</b>      | <b>\$</b>      |
|                                                 | <b>'000</b>    | <b>'000</b>    |
| Net Cash Flows provided by operating activities | 3,002          | 1,398          |
| Net Cash Flows used in investing activities     | (4,102)        | (4,438)        |
| Net Cash Flows provided by financing activities | (394)          | (323)          |
| <b>Net Increase in Cash Held</b>                | <b>(1,494)</b> | <b>(3,363)</b> |
| Cash at the beginning of reporting period       | 9,976          | 13,339         |
| <b>Cash at the end of reporting period</b>      | <b>8,482</b>   | <b>9,976</b>   |
| Externally/Internally restricted cash           | 7,538          | 7,098          |
| Unrestricted cash                               | 944            | 2,878          |
| <b>TOTAL</b>                                    | <b>8,482</b>   | <b>9,976</b>   |

Cash received for all grants is included in Cash provided by Operating Activities.

Net Cash provided by Operating Activities increased by \$1.604 million compared to 2021-2022. Cash used in investing activities was 8% lower than the prior year.

Externally restricted cash totaled \$7.538 million as at 30 June 2023, an increase of \$440k from the 30 June 2022 balance. See note 11 for more information on the balances of unexpended Grants and Contributions.

Council has Cash and cash equivalents of \$8.482 million as at 30 June 2023, a reduction of 15%, or \$1.494 million since 30 June 2022.

A breakdown of cash and cash equivalents into restricted and unrestricted balances is provided in the below table.

|                                                                    | 2023<br>\$       | 2022<br>\$       |
|--------------------------------------------------------------------|------------------|------------------|
| <b>Cash and Cash Equivalents at the end of the financial year:</b> | <b>8,481,990</b> | <b>9,976,320</b> |
| <b>Less restricted cash:</b>                                       |                  |                  |
| Contract Liabilities and Revenue in Advance                        | 6,316,421        | 2,146,292        |
| Included in Revenue                                                | 1,222,029        | 4,951,704        |
| <b>Total restricted cash</b>                                       | <b>7,538,450</b> | <b>7,097,996</b> |
| <b>Untied operational cash and cash equivalents at year end</b>    | <b>943,540</b>   | <b>2,878,324</b> |

## Summary

The key financial data for West Arnhem Regional Council for 2022-2023 is represented in the following chart:

| 2022-2023 Results Overview - in \$'000                    | 2023   | 2022   | Variance | %        |
|-----------------------------------------------------------|--------|--------|----------|----------|
| Total Operating Revenues                                  | 25.59  | 27.28  | -1.70    | -6.21%   |
| Total Operating Expenses                                  | 27.86  | 27.19  | 0.67     | 2.47%    |
| Surplus before Depreciation, Disposals and Capital Grants | -1.93  | 0.28   | -2.21    | -781.98% |
| Net Deficit before Asset Revaluation                      | -7.98  | -3.46  | -4.52    | 130.48%  |
| Total (Deficit)/Surplus for the Year                      | -7.98  | -3.46  | -4.52    | 130.48%  |
| Total Assets                                              | 104.33 | 106.57 | -2.24    | -2.10%   |
| Total Liabilities                                         | 20.08  | 14.34  | 5.74     | 40.01%   |
| Total Equity                                              | 84.25  | 92.23  | -7.98    | -8.65%   |
| Total Untied Cash and Investments                         | 0.94   | 2.88   | -1.93    | -67.22%  |

## Key Performance Indicators

The financial performance indicators detailed below inform all interested parties on how well Council is performing compared to industry benchmarks.

### Asset Sustainability Ratio

This ratio helps to show whether Council is replacing assets as their service potential is used up. Some assets are absolutely essential – roads, sewerage and water treatment facilities, etc. This ratio helps to identify whether Council will be able to continue services associated with these assets.

All Northern Territory councils struggle to replace assets as and when this is needed and this has been the subject of several reviews undertaken by the NT Government.

The Target Benchmark is greater than 90%.

- Result 2022-2023 = 67% 
- Result 2020-2021 = 143%

### Operating Surplus Ratio

This ratio shows whether Council has the ability to cover its operating costs from operating revenues. Like all businesses, Council must ensure that it has sufficient revenue to meet its operating costs. Achieving a positive result means that Council is covering its costs and is able to apply the surplus to capital expenditure.

The Target Benchmark is between 0% and 10%.

- Result 2022-2023 = -9% 
- Result 2020-2021 = 0%

### Current Ratio

The current ratio is a liquidity ratio that measures Council's ability to pay its short-term obligations. To gauge this ability, the current ratio considers the current total assets (both liquid and illiquid) relative to the current total liabilities.

Council's current ratio of 0.98 means that it has 0.98 times current assets in relation to current liabilities.

The Target Benchmark is greater than 1.

- Result 2022-2023 = 0.98 
- Result 2020-2021 = 1.71

### Rate Coverage Ratio

This ratio measures Council's dependence on rate revenue to fund its operations. The higher the ratio the more Council's revenue is sourced from its rating base which in turn means a lower dependency on grant funding. Like many regional councils, WARC is substantially dependent on grant funding which reduces its flexibility and control when it comes to budget options. The challenge for Council is to improve this ratio in the face of limited alternative funding sources and a very limited rates base.

The Target Benchmark is greater than 40%.

- Result 2022-2023 = 21% 
- Result 2021-2022 = 22%

## Cash Expense Ratio

This ratio provides a guide as to Council's ability to pay its costs within the short term. Council needs to have ready access to money to meet its obligations. The result below shows that Council readily available cash has tightened since last year.

The Target Benchmark is greater than 3 months.

- Result 2022-2023 = 0.4 months 
- Result 2020-2021 = 1.3 months

## Own source Operating Revenue Ratio

Own source revenue measures the degree of reliance on external funding sources (e.g. grants and contributions). This ratio measures fiscal flexibility and robustness. Financial flexibility increases as the level of own source revenue increases. It also gives councils greater ability to manage external shocks or challenges.

Councils with higher own source revenue have greater ability to control or manage their own operating performance and financial sustainability. Most councils in the Northern Territory have limited options in terms of increasing their own source revenue, especially in regional and remote areas.

The Target Benchmark is greater than 60%.

- Result 2022-2023 = 57% 
- Result 2020-2021 = 51%



# Financial Statement

## WEST ARNHEM REGIONAL COUNCIL

ABN: 45 065 336 873

### FINANCIAL REPORT FOR THE YEAR ENDED

30 JUNE 2023

WEST ARNHEM REGIONAL COUNCIL

ABN: 45 065 336 873

#### CHIEF EXECUTIVE OFFICER CERTIFICATE

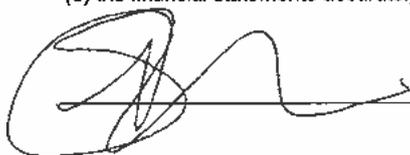
I, Jessie Schaecken, the Acting Chief Executive Officer of West Arnhem Regional Council (the council), certify that to the best of my knowledge, information and belief:

(a) the accompanying financial statements comply with the Local Government Act 2019, Local Government General Regulations 2021 and Australian Accounting Standards.

(b) the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.

(c) internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the year.

(d) the financial statements accurately reflect the Council's accounting and other records of the Council



Dated 22 November 2023

**AUDITOR'S INDEPENDENCE DECLARATION****UNDER THE PROVISIONS OF NORTHERN TERRITORY LOCAL GOVERNMENT ACT 2019 AND NORTHERN TERRITORY LOCAL GOVERNMENT (GENERAL) REGULATIONS 2021****TO THE COUNCILLORS OF WEST ARNHAM REGIONAL COUNCIL**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been:

- (i) No contraventions of the auditor independence requirements as set out in the *Northern Territory Local Government Act 2019 and Northern Territory (General) Regulations 2021*, and
- (ii) any applicable code of professional conduct in relation to the audit.

A handwritten signature in blue ink that reads "Nexia Edwards Marshall NT".

Nexia Edwards Marshall NT  
Chartered Accountants

A handwritten signature in blue ink that reads "Noel Clifford".

Noel Clifford  
Partner, Assurance Services

Darwin  
Dated: 24 November 2023

**WEST ARNHEM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2023**

|                                                            | Note | 2023<br>\$                | 2022<br>\$                |
|------------------------------------------------------------|------|---------------------------|---------------------------|
| <b>INCOME</b>                                              |      |                           |                           |
| Grants and contributions                                   | 2A   | 11,986,090                | 15,443,052                |
| Rates and annual charges                                   | 2B   | 5,754,452                 | 5,885,417                 |
| Other (losses)/ gains                                      | 2C   | 247,060                   | (64,076)                  |
| Investment income                                          | 2D   | 200,426                   | 40,578                    |
| User charges and fees                                      | 2E   | 8,390,953                 | 8,121,176                 |
| <b>TOTAL INCOME</b>                                        |      | <u>26,578,981</u>         | <u>29,426,147</u>         |
| <b>EXPENSES</b>                                            |      |                           |                           |
| Employee Cost                                              | 3A   | 15,729,947                | 16,264,776                |
| Depreciation                                               | 3B   | 6,698,828                 | 5,701,869                 |
| Other operating expenses                                   | 3C   | 12,127,563                | 10,920,073                |
| <b>TOTAL EXPENSES</b>                                      |      | <u>34,556,338</u>         | <u>32,886,718</u>         |
| <b>NET LOSS SURPLUS</b>                                    |      | <u><b>(7,977,357)</b></u> | <u><b>(3,460,571)</b></u> |
| <b>OTHER COMPREHENSIVE INCOME</b>                          |      |                           |                           |
| Revaluation of buildings and other structures for the year | 14   | -                         | -                         |
| <b>TOTAL OTHER COMPREHENSIVE INCOME (LOSS)</b>             |      | <u>-</u>                  | <u>-</u>                  |
| <b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>                   |      | <u><b>(7,977,357)</b></u> | <u><b>(3,460,571)</b></u> |

The accompanying notes form part of these financial statements.

**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

|                                      | Note | 2023<br>\$         | 2022<br>\$         |
|--------------------------------------|------|--------------------|--------------------|
| <b>ASSETS</b>                        |      |                    |                    |
| <b>CURRENT ASSETS</b>                |      |                    |                    |
| Cash on Hand and at Bank             | 4    | 8,481,990          | 9,976,320          |
| Trade and Other Receivables          | 5    | 2,806,291          | 1,780,886          |
| Other Assets                         | 6    | 352,646            | 467,208            |
| Inventory                            | 7    | 219,409            | 126,923            |
| <b>TOTAL CURRENT ASSETS</b>          |      | <b>11,860,336</b>  | <b>12,351,337</b>  |
| <b>NON-CURRENT ASSETS</b>            |      |                    |                    |
| Property, Plant and Equipment        | 8    | 85,085,651         | 87,645,736         |
| Right of Use Assets                  | 9    | 7,382,768          | 6,570,623          |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | <b>92,468,419</b>  | <b>94,216,359</b>  |
| <b>TOTAL ASSETS</b>                  |      | <b>104,328,755</b> | <b>106,567,696</b> |
| <b>LIABILITIES</b>                   |      |                    |                    |
| <b>CURRENT LIABILITIES</b>           |      |                    |                    |
| Trade and Other Payables             | 10   | 3,643,988          | 2,918,840          |
| Other Contract liabilities           | 11   | 6,316,421          | 2,146,292          |
| Employee Provisions                  | 12   | 1,733,412          | 1,867,169          |
| Lease Liabilities                    | 13   | 371,652            | 310,730            |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | <b>12,065,473</b>  | <b>7,243,031</b>   |
| <b>NON-CURRENT LIABILITIES</b>       |      |                    |                    |
| Employee Provisions                  | 12   | 245,942            | 275,066            |
| Lease Liabilities                    | 13   | 7,766,975          | 6,821,877          |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | <b>8,012,917</b>   | <b>7,096,943</b>   |
| <b>TOTAL LIABILITIES</b>             |      | <b>20,078,390</b>  | <b>14,339,974</b>  |
| <b>NET ASSETS</b>                    |      | <b>84,250,365</b>  | <b>92,227,722</b>  |
| <b>EQUITY</b>                        |      |                    |                    |
| Retained Earnings                    |      | 58,425,467         | 65,356,356         |
| Reserves                             | 14   | 25,824,898         | 26,871,366         |
| <b>TOTAL EQUITY</b>                  |      | <b>84,250,365</b>  | <b>92,227,722</b>  |

The accompanying notes form part of these financial statements.

**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**STATEMENT OF WORKING CAPITAL**  
**AS AT 30 JUNE 2023**

|                                  | Note | 2023<br>\$        | 2022<br>\$        |
|----------------------------------|------|-------------------|-------------------|
| <b>ASSETS</b>                    |      |                   |                   |
| <b>CURRENT ASSETS</b>            |      |                   |                   |
| Cash on Hand and at Bank         | 4    | 8,481,990         | 9,976,320         |
| Trade and Other Receivables      | 5    | 2,806,291         | 1,780,886         |
| Other Assets                     | 6    | 352,646           | 467,208           |
| Inventory                        | 7    | 219,409           | 126,923           |
| <b>TOTAL CURRENT ASSETS</b>      |      | <b>11,860,336</b> | <b>12,351,337</b> |
| <b>Less:</b>                     |      |                   |                   |
| <b>LIABILITIES</b>               |      |                   |                   |
| <b>CURRENT LIABILITIES</b>       |      |                   |                   |
| Trade and Other Payables         | 10   | 3,643,988         | 2,918,840         |
| Contract liabilities             | 11   | 6,316,421         | 2,146,292         |
| Employee Provisions              | 12   | 1,733,412         | 1,867,169         |
| Lease Liabilities                | 13   | 371,652           | 310,730           |
| <b>TOTAL CURRENT LIABILITIES</b> |      | <b>12,065,473</b> | <b>7,243,031</b>  |
| <b>NET CURRENT ASSETS</b>        |      | <b>(205,137)</b>  | <b>5,108,306</b>  |
| <b>CURRENT RATIO</b>             |      | <b>0.98</b>       | <b>1.71</b>       |

The accompanying notes form part of these financial statements.

**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2023**

|                                                                                      | Note | Retained Earnings | Assets<br>Revaluation<br>Reserve | Capital Reserves | Total Equity      |
|--------------------------------------------------------------------------------------|------|-------------------|----------------------------------|------------------|-------------------|
|                                                                                      |      | \$                |                                  | \$               | \$                |
| <b>Balance at 1 July 2021</b>                                                        |      | 64,473,178        | 28,750,081                       | 2,465,034        | 95,688,293        |
| <b>Comprehensive income:</b>                                                         |      |                   |                                  |                  |                   |
| Loss for the year                                                                    |      | (3,460,571)       | -                                | -                | (3,460,571)       |
| Other comprehensive income (loss) for the year                                       | 14   | -                 | -                                | -                | -                 |
| <b>Total comprehensive income attributable to Members of the entity for the year</b> |      | 61,012,607        | -                                | -                | 92,227,722        |
| Depreciation related to revalued assets                                              |      | 3,038,986         | (3,038,986)                      | -                | -                 |
| Transfers between equity                                                             |      | 1,304,763         | -                                | (1,304,763)      | -                 |
| <b>Balance at 30 June 2022</b>                                                       |      | <b>65,356,356</b> | <b>25,711,095</b>                | <b>1,160,271</b> | <b>92,227,722</b> |
| <b>Balance at 1 July 2022</b>                                                        |      | 65,356,356        | 25,711,095                       | 1,160,271        | 92,227,722        |
| <b>Comprehensive income:</b>                                                         |      |                   |                                  |                  |                   |
| Loss for the year                                                                    |      | (7,977,357)       | -                                | -                | (7,977,357)       |
| Other comprehensive income for the year                                              | 14   | -                 | -                                | -                | -                 |
| <b>Total comprehensive income attributable to Members of the entity for the year</b> |      | (7,977,357)       | -                                | -                | (7,977,357)       |
| Transfers between equity                                                             |      | 1,046,468         | -                                | (1,046,468)      | -                 |
| <b>Balance at 30 June 2023</b>                                                       |      | <b>58,425,467</b> | <b>25,711,095</b>                | <b>113,803</b>   | <b>84,250,365</b> |

The accompanying notes form part of these financial statements.

**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**STATEMENT OF CASH FLOWS**  
**FOR YEAR ENDED 30 JUNE 2023**

|                                                              | Note | 2023<br>\$         | 2022<br>\$         |
|--------------------------------------------------------------|------|--------------------|--------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                  |      |                    |                    |
| Receipts from customers                                      |      | 13,222,273         | 13,225,355         |
| Grants and contributions receipts                            |      | 16,156,219         | 16,080,588         |
| Payments to suppliers and employees                          |      | (26,576,819)       | (27,947,672)       |
| Interest received                                            |      | 200,426            | 40,578             |
| Net cash provided by operating activities                    | 16   | <u>3,002,099</u>   | <u>1,398,849</u>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                  |      |                    |                    |
| Proceeds from disposals of property, plant and equipment     |      | 394,849            | 133,263            |
| Payment for property, plant and equipment                    |      | (4,496,861)        | (4,571,683)        |
| Net cash (used in) investing activities                      |      | <u>(4,102,012)</u> | <u>(4,438,420)</u> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                  |      |                    |                    |
| Payments for lease liabilities                               |      | (394,417)          | (323,646)          |
| Net cash provided by (used in) financing activities          |      | <u>(394,417)</u>   | <u>(323,646)</u>   |
| Net increase in cash held                                    |      | (1,494,330)        | (3,363,217)        |
| Cash and cash equivalents at beginning of the financial year |      | 9,976,320          | 13,339,537         |
| Cash and cash equivalents at end of the financial year       | 16   | <u>8,481,990</u>   | <u>9,976,320</u>   |

The accompanying notes form part of these financial statements.

**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

The financial statements cover West Arnhem Regional Council as an individual entity, incorporated and domiciled in Australia. West Arnhem Regional Council is operating pursuant to the NT Local Government Act 2019 and NT Local Government (General) Regulations 2021.

The financial statements were authorised for issue on November 2023 by the Councillors of the Council.

**Note 1 Summary of Significant Accounting Policies**

**Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB), the requirements of the *Local Government Act 2019*, *Local Government (General) Regulations 2021* and other authoritative pronouncements of the Australian Accounting Standard Board.

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. 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, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Accounting Policies**

**(a) Revenue and Other Income**

The Council is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the Association is required to consider whether any other financial statement elements should be recognised (for example financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

**Rates**

Rates are recognised as revenue when the Council obtains control over the asset comprising the receipt.

Rates are an enforceable debt linked to rateable property that will be recovered when the property is sold, and therefore control normally passes at the time of levying, or where earlier upon receipt of rates paid in advance. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenue.

Uncollected rates are recognised as receivables.

**WEST ARNHEM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1 Summary of Significant Accounting Policies (Cont.)**

**(a) Revenue and Other Income (Cont.)**

**Operating Grants, Donations and Bequests**

When the Council receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Council :

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

When the contract is not enforceable or does not have sufficiently specific performance obligations, the Council:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 116 and AASB138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Council recognises income in profit or loss when or as it satisfies its obligations under the contract.

**Other Income**

**Contributed Assets**

The Council receives assets from the government and other parties for Nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Council recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Council recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

**Capital Grant**

When the Council receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Council recognises income in profit or loss when or as the Council satisfies its obligations under the terms of the grant.

**Interest Income**

Interest income is recognised using the effective interest method.

**Donation Income**

Donations and bequests are recognised as revenue when received.

**Income from Sale of Goods**

Revenue from the sales of goods and the rendering of a service is recognised upon the delivery of the goods and services to the customers.

A receivable will be recognised when the goods are delivered. The Council's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales are made within a credit term of 30 to 45 days.

The Council's historical experience with sales returns show that they are negligible and considered to be highly improbable. As such no provision for sale refunds is recognised by the Council at the time of sale of goods.

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

**WEST ARNHEM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1 Summary of Significant Accounting Policies (Cont.)**

**(a) Revenue and Other Income (Cont.)**

**(b) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

**Freehold Property**

Freehold land and Buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.

In periods when the Freehold Land and Buildings are not subject to an independent valuation, the Councillors conduct Councillors' valuations to ensure the carrying amount for the Land and Buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of Land and Buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold Land and Buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

**Plant and Equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

**Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

| <b>Class of Fixed Asset</b>                                  | <b>Depreciation Rate Life (years)</b> |
|--------------------------------------------------------------|---------------------------------------|
| Buildings, structures and site improvements and improvements | 10-60 years                           |
| Infrastructure                                               | 15- 100 years                         |
| Plant and equipment                                          | 1-14 years                            |
| Roads                                                        | 2-100 years                           |
| Furniture and Fittings and office Equipment                  | 1- 5 years                            |
| Motor Vehicles                                               | 1- 5 years                            |

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.



**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1 Summary of Significant Accounting Policies (Cont.)**

**(d) Financial Instruments**

***Initial Recognition and Measurement***

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

***Classification and Subsequent Measurement***

***Financial liabilities***

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: *Business Combinations* applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit-taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

**WEST ARNHEM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(d) Financial Instruments (Cont.)**

*Financial assets*

Financial assets are subsequently measured at:

- amortised cost; or
- fair value through comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Council initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

*Equity instruments*

At initial recognition, as long as the equity instrument is not held for trading or not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Council made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Council's accounting policy.

**Derecognition**

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

*Derecognition of financial liabilities*

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

**WEST ARNHEM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(d) Financial Instruments (Cont.)**

*Derecognition of financial assets*

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Council no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Council elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

**Impairment**

The Council recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Council uses the following approach to impairment, as applicable under AASB 9: Financial Instruments:

- the simplified approach.

*Simplified approach*

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

**WEST ARNHEM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(d) Financial Instruments (Cont.)**

**Recognition of expected credit losses in financial statements**

At each reporting date, the Council recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

**(e) Impairment of Assets**

At the end of each reporting period, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(f) Employee Benefits**

**Short-term employee benefits**

Provision is made for the Council's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and annual leave and superannuation. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and superannuation are recognised as a part of current trade and other payables in the statement of financial position.

**Other long-term employee benefits**

The Council classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Council's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least twelve months after the reporting date, in which case the obligations are presented as current liabilities. The Company based on past experience records employee's long service leave entitlements on commencement of their employment within the Council.

**Retirement benefit obligations**

*Superannuation benefits*

All employees of the Council receive accumulated contribution superannuation entitlements, for which the Council pays the fixed superannuation guarantee contribution to the employee's superannuation fund of choice. For the period 1 July 2022 to 30 June 2023 this was 10.5% of the employee's ordinary average salary. From 1 July 2023 this rate has increased to 11%. All contributions in respect of employees' accumulated contribution entitlements are recognised as an expense when they become payable. The Council's obligation with respect to employees' accumulated contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Council's statement of financial position.

**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

**(h) Trade and Other receivables**

Trade and other receivables include amounts due from clients for fees and goods and services provided, from donors and any outstanding grant receipts. 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 measurement. Refer to Note 1(e) for further discussions on the determination of impairment losses.

**(i) Contract Assets**

Contract assets are recognised when the Council has transferred goods or services to the customer and or completed required performance obligations, but has yet to establish unconditional rights to consideration. Contract assets are treated as financial assets for impairment purposes.



**WEST ARNHAM REGIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1 Summary of Significant Accounting Policies (Cont.)**

**(q) Critical Accounting Estimates and Judgements**

The Councillors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Council.

**Key Estimates**

**(i) Valuation of buildings**

The Council assesses impairment of land and buildings at each reporting date by evaluating conditions specific to the Council and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was no provision for land and buildings impairment at 30 June 2023.

**(ii) Useful lives of property, plant and equipment**

As described in Note 1(c), the Council reviews the estimated useful lives of property, plant and equipment at the end of each reporting period, based on the expected utility of the assets.

The Council determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

**(iii) Impairment- General**

The Council assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Council that may be indicative of impairment triggers.

***Impairment of leasehold improvements and plant and equipment***

The Council assesses impairment of infrastructure and plant and equipment at each reporting date by evaluating conditions specific to the Council and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was no provision for impairment of infrastructure and plant and equipment at 30 June 2023 (2022: \$Nil).

***Impairment of accounts receivable***

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position. Provision for impairment of receivables at 30 June 2023 amounted to \$57,843 (2022: \$24,338).

**Key judgments**

**(i) Performance Obligations Under AASB 15**

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature / type, cost /value, quantity and the period of transfer related to the goods or services promised.

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

**Note 1 Summary of Significant Accounting Policies (Cont.)**

**(r) Fair Value of Assets and Liabilities**

The Council measures some of its assets at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Council would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

"Fair value" is the price the Council would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transactions between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Council's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

**(s) Economic Dependence**

The Council is dependent upon the ongoing receipt of grants from the Commonwealth and Northern Territory Government to ensure the continuance of its activities. At this date of this report management has no reason to believe that Council will not continue to receive funding support from the Government.

**(t) New and Amended Accounting Standards and Policies Adopted By The Council**

AASB 2022-3: Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments.

The Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following : AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2021-7a : Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.

AASB 2021-7a makes various editorial corrections to a number of standards effective for reporting periods beginning on or after 1 January 2022. The adoption of the amendment did not have a material impact on the financial statements.

AASB 2022-3 : Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB15.

AASB 2022-3 amends the Australian illustrative examples for not-for-profit entities accompanying AASB 15 Revenue from Contracts with Customers to illustrate how AASB 15 applies to the recognition and measurement of upfront fees. The amendments do not change the requirements of AASB 15.

The Basis for Conclusions also document the Board's decision to retain the accounting policy on an ongoing basis for NFP private sector lessees to elect to initially measure a class of ROU assets arising under concessionary leases at cost or at fair value.

The adoption of the amendment did not have a material impact on the financial statements.

**WEST ARNHAM REGIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

| Note 2 Revenue and Other Income           | Note | 2023<br>\$               | 2022<br>\$               |
|-------------------------------------------|------|--------------------------|--------------------------|
| <b>2A Grant and Contributions</b>         |      |                          |                          |
| NTG - Operational Grants                  |      | 9,102,533                | 8,600,705                |
| NTG - Capital Grants                      |      | 1,243,548                | 1,354,455                |
| Aust Gov - Operational Grants             |      | 4,066,539                | 4,566,987                |
| Aust Gov - Capital Grants                 |      | 858,710                  | 790,565                  |
| Grant Income Other                        |      | 105,132                  | 130,340                  |
|                                           |      | <u>15,376,462</u>        | <u>15,443,052</u>        |
| Less movement:                            |      |                          |                          |
| Grant Income brought and carried movement | 11   | (3,390,372)              | -                        |
| <b>Total Grant and Contributions</b>      |      | <u><b>11,986,090</b></u> | <u><b>15,443,052</b></u> |
| <b>2B Rates and annual charges</b>        |      |                          |                          |
| General Rate Income Base                  |      | 2,245,003                | 2,070,053                |
| Sewerage Charges Income Base              |      | 724,813                  | 717,938                  |
| Water Charges Income Base                 |      | 1,284,148                | 1,613,685                |
| Domestic Waste Charge Income Base         |      | 1,221,176                | 1,341,491                |
| Commercial Waste Charge Income            |      | 132,078                  | -                        |
| Animal Control - Special Rate             |      | 147,234                  | 142,250                  |
| <b>Total Rates and annual charges</b>     |      | <u><b>5,754,452</b></u>  | <u><b>5,885,417</b></u>  |
| <b>2C Other (losses)/ gains</b>           |      |                          |                          |
| Gain/ loss on disposal of assets          |      | 247,060                  | (64,076)                 |
| <b>Total Other (losses)/ gains</b>        |      | <u><b>247,060</b></u>    | <u><b>(64,076)</b></u>   |
| <b>2D Investment income</b>               |      |                          |                          |
| Interest income                           |      | 200,426                  | 40,578                   |
| <b>Total Investment income</b>            |      | <u><b>200,426</b></u>    | <u><b>40,578</b></u>     |
| <b>2E User charges and fees:</b>          |      |                          |                          |
| Property lease rental fees                |      | 85,529                   | 26,795                   |
| Reimbursement Income                      |      | 252,849                  | 745,893                  |
| Equipment Hire Income                     |      | 57,824                   | 140,264                  |
| Landfill Fee Income                       |      | 194,785                  | 186,708                  |
| Council Fees and Charges Income           |      | 53,999                   | 56,277                   |
| Sales Income                              |      | 831,894                  | 880,712                  |
| Service Fee Income                        |      | 972,560                  | 1,515,153                |
| Contract Fee Income                       |      | 5,206,966                | 3,778,714                |
| FAO Childcare Benefit                     |      | 233,067                  | 243,706                  |
| Other Agency Income                       |      | 319,754                  | 409,052                  |
| Fuel Tax Credit                           |      | 46,529                   | 44,700                   |
| Contribution                              |      | 17,433                   | 93,202                   |
| Other income                              |      | 117,764                  | -                        |
| <b>Total User charges and fees</b>        |      | <u><b>8,390,953</b></u>  | <u><b>8,121,176</b></u>  |

**WEST ARNHAM REGIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 3 Expenses****3A Employee Cost**

|                            |                   |                   |
|----------------------------|-------------------|-------------------|
| Salaries and Wages         | 11,608,434        | 12,198,402        |
| Leave provision expense    | 2,021,949         | 1,946,315         |
| Locality Allowance         | 357,441           | 368,566           |
| Superannuation             | 1,722,617         | 1,660,561         |
| Worker compensation        | 19,506            | 90,932            |
| <b>Total Employee Cost</b> | <b>15,729,947</b> | <b>16,264,776</b> |

**3B Depreciation Expense**

|                                                    |                  |                  |
|----------------------------------------------------|------------------|------------------|
| Depreciation Expense Buildings                     | 1,750,030        | 1,917,346        |
| Depreciation Expense Infrastructure                | 1,872,428        | 1,769,733        |
| Depreciation Expense Plant and Equipment           | 910,582          | 953,624          |
| Depreciation Expense Furniture Fittings and Office | 63,511           | 19,993           |
| Depreciation Expense Vehicles                      | 343,741          | 377,159          |
| Depreciation Expense Roads                         | 1,484,121        | 428,711          |
| Depreciation Expense - Section 19 Leases           | 148,687          | 160,187          |
| Depreciation Expense - Jabiru Town Leases          | 125,728          | 75,116           |
| <b>Total Depreciation Expense</b>                  | <b>6,698,828</b> | <b>5,701,869</b> |

**3C Other operating expenses**

|                                                |                   |                   |
|------------------------------------------------|-------------------|-------------------|
| Hire of Plant, Equipment and Office            | 20,379            | 19,247            |
| Fuel Diesel /UL                                | 464,694           | 434,713           |
| Freight Expense                                | 249,454           | 230,296           |
| Airfare & Taxi                                 | 338,859           | 240,599           |
| Utilities - Electricity, Water, Gas & Sewerage | 901,698           | 904,961           |
| Training                                       | 325,683           | 346,965           |
| Legal Fee                                      | 53,593            | 36,501            |
| Travel & Accommodation & meals                 | 65,680            | 139,976           |
| Subscriptions and Membership                   | 59,659            | 56,149            |
| Licenses and Registrations - MV & P            | 191,163           | 209,808           |
| Fringe Benefits Tax                            | 56,819            | 52,026            |
| Contractors                                    | 2,989,678         | 1,927,417         |
| Insurance                                      | 1,391,319         | 1,254,955         |
| Materials expense                              | 923,207           | 1,378,037         |
| Technology expense                             | 204,650           | 322,696           |
| Bank fees                                      | 13,986            | 12,233            |
| Interest charge- Leases                        | 285,567           | 230,533           |
| Software Help Desk Support                     | 464,335           | 318,130           |
| Relocation/Recruitment Expense                 | 165,132           | 223,958           |
| Staff Housing Rent Expense                     | 206,610           | 347,726           |
| Inventory Purchases & Adjustments              | 547,508           | 555,547           |
| Professional Fee                               | 562,941           | 481,886           |
| Accounting & Audit Fee                         | 50,260            | 40,994            |
| Write off Asset Expense                        | 587,239           | 123,416           |
| Lotto/Scratchies Purchases                     | 104,159           | 117,898           |
| Chairman Mayoral Allowance                     | 95,113            | 94,888            |
| Councillor payments                            | 232,721           | 217,644           |
| Food Purchases                                 | 212,764           | 206,573           |
| Portable and Attractive Items                  | 98,067            | 267,618           |
| Short term operating Lease                     | 138,351           | 73,512            |
| Bad Debt Provision & write off                 | 33,506            | 7,081             |
| Repayment of Grant Funding                     | 48,226            | 20,000            |
| Others                                         | 44,543            | 26,090            |
| <b>Total Operating Expense</b>                 | <b>12,127,563</b> | <b>10,920,073</b> |

**WEST ARNHEM REGIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**Note 4 Cash on Hand and at Bank**

| CURRENT                                      | Note      | 2023<br>\$       | 2022<br>\$       |
|----------------------------------------------|-----------|------------------|------------------|
| Cash at Bank                                 |           | 5,226,990        | 571,320          |
| Term Deposit                                 |           | 3,255,000        | 9,405,000        |
| <b>Total Cash on Hand and at Bank</b>        |           | <b>8,481,990</b> | <b>9,976,320</b> |
| Restricted cash and cash equivalents summary |           |                  |                  |
| <i>Purpose</i>                               |           |                  |                  |
| <b>External restrictions</b>                 |           |                  |                  |
| Included in liabilities                      |           |                  |                  |
| Contract liabilities and Revenue in advance  | 11        | 6,316,421        | 2,146,292        |
| Included in revenue                          |           | 1,222,029        | 4,951,704        |
| <b>Total external restrictions</b>           |           | <b>7,538,450</b> | <b>7,097,996</b> |
| <b>Internal restrictions</b>                 |           |                  |                  |
| Included in liabilities                      |           |                  |                  |
| <b>Total internal restrictions</b>           |           | <b>-</b>         | <b>-</b>         |
| <b>Total unrestricted</b>                    |           | <b>943,540</b>   | <b>2,878,324</b> |
| <b>Total Cash on hand and at bank</b>        | 16(a), 20 | <b>8,481,990</b> | <b>9,976,320</b> |

**Note 5 Trade and Other Receivables**

| CURRENT                                          |    |                  |                  |
|--------------------------------------------------|----|------------------|------------------|
| <b>Receivables :</b>                             |    |                  |                  |
| Accounts Receivable                              |    | 2,655,070        | 1,731,938        |
| Less :Provision for impairment of receivables    |    | (57,843)         | (24,338)         |
| <b>Total accounts receivable</b>                 |    | <b>2,597,227</b> | <b>1,707,600</b> |
| <b>Other Receivables :</b>                       |    |                  |                  |
| GST Receivable (net)                             |    | 209,064          | 73,286           |
| <b>Total Other receivables</b>                   |    | <b>209,064</b>   | <b>73,286</b>    |
| <b>Total current trade and other receivables</b> | 20 | <b>2,806,291</b> | <b>1,780,886</b> |

The Council normal credit term is 30 days. No interest is charged for the first 30 days from the date of invoice. Thereafter, interest is charged at 17% per annum, and is calculated on a daily basis, on the outstanding balance.

**Ageing of accounts receivable:**

The ageing of trade receivables is detailed below:

|                     |                  |                  |
|---------------------|------------------|------------------|
| Not past due        | 1,042,624        | 1,137,112        |
| Past due 31-60 days | 880,137          | 114,493          |
| Past due 61-90 days | 152,941          | 7,123            |
| Past due 91+ days   | 579,368          | 473,210          |
| <b>Total</b>        | <b>2,655,070</b> | <b>1,731,938</b> |

**Movement in provision for impairment of receivables**

|                                       |               |               |
|---------------------------------------|---------------|---------------|
| Balance at beginning of the year      | 24,338        | 25,891        |
| increase in provision                 | 33,505        | (1,553)       |
| <b>Balance at the end of the year</b> | <b>57,843</b> | <b>24,338</b> |

**Note 6 Other Assets**

| CURRENT                   |  |                |                |
|---------------------------|--|----------------|----------------|
| Prepayments               |  | 45,218         | 66,901         |
| Security Deposits Lodged  |  | 6,458          | 17,168         |
| Accrued Income            |  | 300,970        | 383,139        |
| <b>Total Other Assets</b> |  | <b>352,646</b> | <b>467,208</b> |

**Note 7 Inventory**

| CURRENT                                       |  |                |                |
|-----------------------------------------------|--|----------------|----------------|
| Inventory at cost (Fuel, Oil and Merchandise) |  | 219,409        | 126,923        |
| <b>Total Inventory</b>                        |  | <b>219,409</b> | <b>126,923</b> |

All Inventories are expected to be sold within 12 months

**WEST ARNHAM REGIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

| Note 8 Property, Plant and Equipment                        | Note | 2023<br>\$        | 2022<br>\$        |
|-------------------------------------------------------------|------|-------------------|-------------------|
| <b>NON CURRENT</b>                                          |      |                   |                   |
| <b>Land and Buildings and Road and Structures:</b>          |      |                   |                   |
| Land and Buildings at cost:                                 |      |                   |                   |
| At cost                                                     |      | 33,090,247        | 33,693,592        |
| Less Accumulated depreciation                               |      | (14,147,425)      | (12,789,640)      |
|                                                             | 22   | <u>18,942,822</u> | <u>20,903,952</u> |
| Roads:                                                      |      |                   |                   |
| At cost                                                     |      | 31,750,791        | 30,015,436        |
| Less Accumulated depreciation                               |      | (10,744,710)      | (9,260,589)       |
|                                                             |      | <u>21,006,081</u> | <u>20,754,847</u> |
| Infrastructure at cost:                                     |      |                   |                   |
| At cost                                                     |      | 52,620,075        | 51,800,004        |
| Less Accumulated depreciation                               |      | (12,178,786)      | (10,396,197)      |
|                                                             |      | <u>40,441,289</u> | <u>41,403,807</u> |
| <b>Total Land and Buildings and Road and Infrastructure</b> |      | <u>80,390,192</u> | <u>83,062,606</u> |
| <b>Vehicles at cost</b>                                     |      |                   |                   |
| At cost                                                     |      | 3,207,402         | 3,290,574         |
| Less Accumulated depreciation                               |      | (2,474,566)       | (2,478,383)       |
|                                                             |      | <u>732,836</u>    | <u>812,191</u>    |
| <b>Furniture and Fittings:</b>                              |      |                   |                   |
| At cost                                                     |      | 715,371           | 639,151           |
| Less Accumulated depreciation                               |      | (521,678)         | (458,167)         |
|                                                             |      | <u>193,693</u>    | <u>180,984</u>    |
| <b>Plant and Equipment:</b>                                 |      |                   |                   |
| At Cost                                                     |      | 9,432,521         | 9,189,821         |
| Less Accumulated depreciation                               |      | (6,243,669)       | (5,636,665)       |
|                                                             |      | <u>3,188,852</u>  | <u>3,553,156</u>  |
| <b>WIP</b>                                                  |      | <u>580,078</u>    | <u>36,799</u>     |
| <b>Total Property, Plant and Equipment</b>                  |      | <u>85,085,651</u> | <u>87,645,736</u> |

**Movements in Carrying Amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

|                                        | Land and<br>Buildings | Road<br>Structures<br>\$ | Infrastructure<br>\$ | Motor<br>Vehicles<br>\$ | Furniture and<br>Fittings<br>\$ | Plant and<br>Equipment<br>\$ | WIP<br>\$      | Total<br>\$       |
|----------------------------------------|-----------------------|--------------------------|----------------------|-------------------------|---------------------------------|------------------------------|----------------|-------------------|
| <b>Carrying amount at 1 July 2022</b>  | 20,903,952            | 20,754,847               | 41,403,807           | 812,191                 | 180,984                         | 3,553,156                    | 36,799         | 87,645,736        |
| Additions at cost                      | 317,688               | 1,735,355                | 909,910              | 308,419                 | 76,220                          | 605,990                      | 543,279        | 4,496,861         |
| Disposals/ adjustments                 | (528,788)             | -                        | -                    | (44,033)                | -                               | (59,712)                     | -              | (632,533)         |
| Depreciation expense                   | (1,750,030)           | (1,484,121)              | (1,872,428)          | (343,741)               | (63,511)                        | (910,582)                    | -              | (6,424,413)       |
| Revaluation increments (decrements)    | -                     | -                        | -                    | -                       | -                               | -                            | -              | -                 |
| <b>Carrying amount at 30 June 2023</b> | <u>18,942,822</u>     | <u>21,006,081</u>        | <u>40,441,289</u>    | <u>732,836</u>          | <u>193,693</u>                  | <u>3,188,852</u>             | <u>580,078</u> | <u>85,085,651</u> |

During 2023 the Council carried out an assessment of the fair value of its property, roads and infrastructure assets. Key assets within these categories were evaluated with impairment testing undertaken and current fair value considered.

The existing cost and accumulated depreciation basis for these assets was considered to still be appropriate as at 30 June 2023, given the assets location, their existing and continued use by Council and their cost of replacement and remaining useful lives.

The Council has undertaken to engage independent valuers in 2024 to conduct an independent valuation of its property, roads and infrastructure assets.

**WEST ARNHAM REGIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

|                                   | 2023             | 2022             |
|-----------------------------------|------------------|------------------|
|                                   | \$               | \$               |
| <b>Note 9 Right of Use Assets</b> |                  |                  |
| <b>NON CURRENT</b>                |                  |                  |
| <b>Right of Use Assets :</b>      |                  |                  |
| Leased Buildings                  | 8,490,367        | 7,406,678        |
| Less Accumulated depreciation     | (1,107,599)      | (836,055)        |
|                                   | <b>7,382,768</b> | <b>6,570,623</b> |

The Council's lease portfolio includes lease of buildings and motor vehicles. The Property leases have an average of 20 years as their lease term.

The option to extend or terminate are contained in several of the property leases of the Council. These clauses provide the Council the opportunities to manage leases in order to align with its strategies. All of the extension or termination options are only exercisable by the Council. The extension or termination options which were probable to be exercised have been included in the calculation of the Right of Use Asset.

|                                        | ROU              | Total            |
|----------------------------------------|------------------|------------------|
|                                        | \$               | \$               |
| <b>Carrying amount at 1 July 2022</b>  | 6,570,623        | 6,570,623        |
| Additions at cost                      | 1,086,560        | 1,086,560        |
| Depreciation expense                   | (274,415)        | (274,415)        |
| <b>Carrying amount at 30 June 2023</b> | <b>7,382,768</b> | <b>7,382,768</b> |

**(b) AASB 16 Related Amounts Recognised in the Statement of Profit and Loss**

|                                                    | 2023    | 2022    |
|----------------------------------------------------|---------|---------|
|                                                    | \$      | \$      |
| Depreciation charge related to right of use assets | 274,415 | 235,303 |
| Interest expense on lease liabilities              | 285,567 | 230,533 |
| Short Term leases expense                          | 344,961 | 421,238 |
|                                                    | 904,943 | 887,074 |
|                                                    | 904,943 | 887,074 |

**Note 10 Trade and Other Payables**

**CURRENT**

|                                       |                  |                  |
|---------------------------------------|------------------|------------------|
| Trade creditors                       | 2,694,028        | 1,910,307        |
| Accrued expenditure                   | 758,901          | 822,034          |
| Other Payables                        | 191,059          | 186,499          |
| <b>Total Trade and Other Payables</b> | <b>3,643,988</b> | <b>2,918,840</b> |

(a) Financial liabilities at amortised cost are classified as trade and other payables.

**Trade and other payables:**

|                                       |           |           |
|---------------------------------------|-----------|-----------|
| — Total Current                       | 3,643,988 | 2,918,840 |
| — Total Non Current                   | -         | -         |
| <b>Total trade and other payables</b> | 3,643,988 | 2,918,840 |

**Financial liabilities as trade and other payables**

20 3,643,988 2,918,840

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|                                                                                                | 2023      | 2022      |
|------------------------------------------------------------------------------------------------|-----------|-----------|
|                                                                                                | \$        | \$        |
| <b>Note 11 Other Contract Liabilities</b>                                                      |           |           |
| <b>CURRENT</b>                                                                                 |           |           |
| Contract Liabilities - grant funded programmes                                                 | 2,859,066 | -         |
| Grants refundable                                                                              | 531,306   | -         |
|                                                                                                | 3,390,372 |           |
| 2A                                                                                             |           |           |
| Revenue in Advance                                                                             | 2,926,049 | 2,146,292 |
|                                                                                                | 6,316,421 | 2,146,292 |
| <b>Total Other Contract Liabilities</b>                                                        |           |           |
| <b>Total Contract and Unspent liabilities comprising the following grant funding amounts:</b>  |           |           |
| <b>(a) Contract Liabilities - grant funded programmes</b>                                      |           |           |
| Warruwi Outside School Hours Care                                                              | 14,412    | -         |
| Children and Schooling - Youth                                                                 | 54,502    | -         |
| Domestic Family & Sexual Violence Program                                                      | 35,652    | -         |
| Mental Health and Suicide and Suicide Prevention awareness                                     | 44,137    | -         |
| Aged Care Transitional Support                                                                 | 45,799    | -         |
| TEABBA Staff Funding - Indigenous Broadcasting                                                 | 12,329    | -         |
| Flexible Support Packages and COVID-19 Service Delivery Cost                                   | 71,615    | -         |
| NAIDOC Week                                                                                    | 24,924    | -         |
| Kurrung Sports Carnival - Sport Australia                                                      | 6,297     | -         |
| Celebrating Aboriginal Culture ( Australia Day )                                               | 3,071     | -         |
| Indigenous Skills and Employment Program                                                       | 50,000    | -         |
| Jabiru Safe and Healthy Youth Project                                                          | 10,377    | -         |
| Ninja Warrior Obstacle Course                                                                  | 14,300    | -         |
| NIAA - Local Investments Funding - 2023 GARMA Youth                                            | 45,000    | -         |
| Local Authorities Community Project Income                                                     | 1,056,348 | -         |
| Mala'la Rd - Maningrida - DIPL                                                                 | 218,776   | -         |
| Preparing Australian Communities - LED Screens                                                 | 75,158    | -         |
| LRCI Phase 3 - Malabam Road - Maningrida                                                       | 538,992   | -         |
| PIF - Sewerage Telemetry                                                                       | 117,920   | -         |
| Warruwi Community Hall Upgrade                                                                 | 415,000   | -         |
| Jabiru Town Library                                                                            | 164       | -         |
| CBF - Jabiru Library Upgrade                                                                   | 409       | -         |
| Australia Day Council Regional Grant                                                           | 376       | -         |
| Remote Sports Voucher Program                                                                  | 6         | -         |
| Boundless possible Instagram Campaign                                                          | 400       | -         |
| Territory Day Community Grant                                                                  | 631       | -         |
| Strong Women for Healthy Country Network Forum                                                 | 1,135     | -         |
| Youth Mobile Gym Program - Maningrida                                                          | 760       | -         |
| Culture school Holiday Activities in Maningrida                                                | 576       | -         |
|                                                                                                | 2,859,066 | -         |
| <b>(b) Contract liabilities - movement in amounts :</b>                                        |           |           |
| Balance at the beginning of the year                                                           | -         | -         |
| Additions: Grants for which performance obligations will only be satisfied in subsequent years | 2,859,066 | -         |
| Expended : Grants acquitted or utilised during the year                                        | -         | -         |
| Closing balance                                                                                | 2,859,066 | -         |
| <b>(c) Grants to be repaid</b>                                                                 |           |           |
| Commonwealth Home Support Program                                                              | 531,306   | -         |
|                                                                                                | 531,306   | -         |

The 30 June 2023 operating loss of \$7,977,357 comprises grant income of \$1,222,029 recognised as income due to the requirements of Australian Accounting Standard AASB 15 Revenue from Contracts with Customers. Under the terms of the grant agreement this grant income is required to be spent in the future financial year.

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|                                               | 2023             | 2022             |
|-----------------------------------------------|------------------|------------------|
|                                               | \$               | \$               |
| <b>Note 12 Employee Provisions</b>            |                  |                  |
| <b>CURRENT</b>                                |                  |                  |
| Provision for annual leave                    | 1,107,071        | 1,296,045        |
| Provision for long service leave              | 626,341          | 571,124          |
|                                               | <u>1,733,412</u> | <u>1,867,169</u> |
| <b>NON-CURRENT</b>                            |                  |                  |
| Provision for long service leave              | 245,942          | 275,066          |
|                                               | <u>245,942</u>   | <u>275,066</u>   |
| <b>Total provisions for employee benefits</b> | <u>1,979,354</u> | <u>2,142,235</u> |
| <b>Analysis of total provisions:</b>          | <b>Total</b>     |                  |
|                                               | <b>\$</b>        |                  |
| <b>Opening balance at 1 July 2022</b>         | 2,142,235        |                  |
| Provisions used during the year (net)         | (162,881)        |                  |
| <b>Balance at 30 June 2023</b>                | <u>1,979,354</u> |                  |

**Provision For Employee Benefits**

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amount accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Council does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Council does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(f).

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|                                                                                                                                                                                                                                                                                | Note                                             | 2023<br>\$        | 2022<br>\$        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------|-------------------|
| <b>Note 13 Lease Liabilities</b>                                                                                                                                                                                                                                               |                                                  |                   |                   |
| <b>CURRENT</b>                                                                                                                                                                                                                                                                 |                                                  |                   |                   |
| Lease Liabilities                                                                                                                                                                                                                                                              |                                                  | 126,589           | 93,977            |
| Accrued lease charges                                                                                                                                                                                                                                                          |                                                  | 245,063           | 216,753           |
|                                                                                                                                                                                                                                                                                |                                                  | <u>371,652</u>    | <u>310,730</u>    |
| <b>NON-CURRENT</b>                                                                                                                                                                                                                                                             |                                                  |                   |                   |
| Lease Liabilities                                                                                                                                                                                                                                                              |                                                  | 7,766,975         | 6,821,877         |
|                                                                                                                                                                                                                                                                                |                                                  | <u>7,766,975</u>  | <u>6,821,877</u>  |
| <b>Total Lease Liabilities</b>                                                                                                                                                                                                                                                 | 20                                               | <u>8,138,627</u>  | <u>7,132,607</u>  |
| <b>Note 14 Reserves</b>                                                                                                                                                                                                                                                        |                                                  |                   |                   |
| Asset Revaluation Reserve                                                                                                                                                                                                                                                      |                                                  | 25,711,095        | 25,711,095        |
| Movement in Reserve during the year were:                                                                                                                                                                                                                                      |                                                  |                   |                   |
| Capital Reserve:                                                                                                                                                                                                                                                               |                                                  |                   |                   |
| Opening Balance                                                                                                                                                                                                                                                                |                                                  | -                 | -                 |
| transfers from (to) retained earnings                                                                                                                                                                                                                                          |                                                  | -                 | -                 |
| Closing Balance                                                                                                                                                                                                                                                                |                                                  | <u>25,711,095</u> | <u>25,711,095</u> |
| Capital Reserve                                                                                                                                                                                                                                                                |                                                  | 113,803           | 1,160,271         |
| Movement in Reserve during the year were:                                                                                                                                                                                                                                      |                                                  |                   |                   |
| Capital Reserve:                                                                                                                                                                                                                                                               |                                                  |                   |                   |
| Opening Balance                                                                                                                                                                                                                                                                |                                                  | 1,160,271         | 2,465,034         |
| transfers from (to) retained earnings                                                                                                                                                                                                                                          |                                                  | (1,046,468)       | (1,304,763)       |
| Closing Balance                                                                                                                                                                                                                                                                |                                                  | <u>113,803</u>    | <u>1,160,271</u>  |
| The Asset Revaluation Reserve records the revaluations of non current assets.                                                                                                                                                                                                  |                                                  |                   |                   |
| The Capital Reserve is maintained for Council nominated capital projects and acquisitions.                                                                                                                                                                                     |                                                  |                   |                   |
| <b>Note 15 Related Party Transactions</b>                                                                                                                                                                                                                                      |                                                  |                   |                   |
| Any persons having authority and responsibility for planning, directing and controlling the activities of the Council, directly or indirectly, including any Board Member (whether executive or otherwise) of the Council, is considered to be Key Management Personnel (KMP). |                                                  |                   |                   |
| (i) Names of the persons holding the position of KPM at the Council at any time during the year are:                                                                                                                                                                           |                                                  |                   |                   |
| Councillor (Mayor) Mathew Ryan                                                                                                                                                                                                                                                 |                                                  |                   |                   |
| Councillor (Deputy Mayor) Elizabeth Williams                                                                                                                                                                                                                                   |                                                  |                   |                   |
| Councillor Ralph Bylth                                                                                                                                                                                                                                                         |                                                  |                   |                   |
| Councillor Otto Dan                                                                                                                                                                                                                                                            |                                                  |                   |                   |
| Councillor Julius Don Kernan                                                                                                                                                                                                                                                   |                                                  |                   |                   |
| Councillor James Marrawal                                                                                                                                                                                                                                                      |                                                  |                   |                   |
| Councillor Gabby Gumurdul                                                                                                                                                                                                                                                      | Resigned 22 November 2022                        |                   |                   |
| Councillor Gabby Gumurdul                                                                                                                                                                                                                                                      | Commenced 20 March 2023                          |                   |                   |
| Councillor Donna Nadjamerrek                                                                                                                                                                                                                                                   |                                                  |                   |                   |
| Councillor Catherine Ralph                                                                                                                                                                                                                                                     | Resigned 22 June 2023                            |                   |                   |
| Councillor Jacqueline Phillips                                                                                                                                                                                                                                                 |                                                  |                   |                   |
| Councillor James Woods                                                                                                                                                                                                                                                         |                                                  |                   |                   |
| Councillor Henry Guwiyul                                                                                                                                                                                                                                                       |                                                  |                   |                   |
| <b>Chief Executive Officer</b>                                                                                                                                                                                                                                                 |                                                  |                   |                   |
| Daniel Findley                                                                                                                                                                                                                                                                 | Resigned 31 October 2022                         |                   |                   |
| Paul Hockings                                                                                                                                                                                                                                                                  | Commenced 31 October 2022                        |                   |                   |
| <b>Executive Management</b>                                                                                                                                                                                                                                                    |                                                  |                   |                   |
| David Glover                                                                                                                                                                                                                                                                   | Resigned 12 May 2023                             |                   |                   |
| Brooke Darmanin                                                                                                                                                                                                                                                                |                                                  |                   |                   |
| Kim Sutton                                                                                                                                                                                                                                                                     | Resigned 02 January 2023                         |                   |                   |
| Jesse Evans                                                                                                                                                                                                                                                                    | Acting 15 October 2022 Resigned 15 December 2022 |                   |                   |
| Rick Mulvey                                                                                                                                                                                                                                                                    | Resigned 14 October 2022                         |                   |                   |
| Fiona Ainsworth                                                                                                                                                                                                                                                                |                                                  |                   |                   |
| Peter Ryan                                                                                                                                                                                                                                                                     | Acting Commenced 03 January 2023                 |                   |                   |
| Deirdre O'Sullivan                                                                                                                                                                                                                                                             | Commenced 10 April 2023                          |                   |                   |
| (ii) Remuneration of KMP                                                                                                                                                                                                                                                       |                                                  |                   |                   |
| Short-term employee benefits                                                                                                                                                                                                                                                   |                                                  | 1,050,858         | 949,470           |
| Post-employment benefits                                                                                                                                                                                                                                                       |                                                  | 136,710           | 116,026           |
| Termination benefits                                                                                                                                                                                                                                                           |                                                  | 198,177           | -                 |
| Councillor Allowances                                                                                                                                                                                                                                                          |                                                  | 335,020           | 309,564           |
| <b>Total Key Management Remuneration</b>                                                                                                                                                                                                                                       |                                                  | <u>1,720,765</u>  | <u>1,375,060</u>  |
| Key Management Personnel (KMP) includes the Chief Executive Officer and 8 members of the senior leadership team                                                                                                                                                                |                                                  |                   |                   |

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**Note 15 Related Party Transactions (Cont.)**

## (iii) Loans to Responsible Persons

No loans have been made, guaranteed or secured by the Council to KMP during the reporting year.

## (iv) Other Transactions

A family member of a Council executive provided specialised consultancy services during the year. These services were provided on normal commercial terms and conditions. The total amount paid was \$5,976 (2022: \$23,978). There are no outstanding balances at year end.

Other than the amount paid as taxpayers or residents (e.g. rates, user charges fees, etc.), no other transactions have been made with KMP during the year.

## (v) During the year the Council entered into the following transactions with the related parties:

|                          | <b>Receiving of<br/>Services<br/>2023</b> | <b>Receiving of<br/>Services<br/>2022</b> |
|--------------------------|-------------------------------------------|-------------------------------------------|
|                          | \$                                        | \$                                        |
| Council Biz              | 634,288                                   | 319,079                                   |
| Local Gov Association NT | 54,819                                    | 46,882                                    |
|                          | <u>689,107</u>                            | <u>365,961</u>                            |

There are no other transactions with KMP and or other related parties in 2023 (2022 Nil).

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

|                                                                                         | Note | 2023<br>\$       | 2022<br>\$       |
|-----------------------------------------------------------------------------------------|------|------------------|------------------|
| <b>Note 16 Cash Flow Information</b>                                                    |      |                  |                  |
| <b>(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows :</b>     |      |                  |                  |
| Cash on hand and at bank                                                                | 4    | 8,481,990        | 9,976,320        |
| <b>Total cash as stated in the Statement of cash flows</b>                              |      | <u>8,481,990</u> | <u>9,976,320</u> |
| <b>(b) Reconciliation of Cash Flow from Operating Activities with Current Year Loss</b> |      |                  |                  |
| Loss: for the current year                                                              |      | (7,977,357)      | (3,460,571)      |
| <b>Non-cash flows:</b>                                                                  |      |                  |                  |
| Depreciation and amortisation expense                                                   |      | 6,698,828        | 5,701,869        |
| (Gain)/ Loss on disposal/ writedown of assets                                           |      | (349,555)        | 187,492          |
| Write off assets - buildings (leased)                                                   |      | 528,788          | -                |
| Write off assets - other                                                                |      | 58,451           | -                |
| Interest expense on lease liabilities                                                   |      | 285,567          | 230,533          |
| <b>Changes in assets and liabilities:</b>                                               |      |                  |                  |
| (Increase)/decrease in Trade and Other Receivables                                      |      | (1,025,405)      | (761,589)        |
| (Increase)/decrease in other assets                                                     |      | 114,562          | (157,995)        |
| (Increase)/decrease in Inventory                                                        |      | (92,486)         | (11,316)         |
| Increase/(decrease) in Trade and Other payables                                         |      | 725,148          | (781,346)        |
| Increase/(decrease) in Other Contract liabilities                                       |      | 4,170,129        | 637,540          |
| Increase/(decrease) in Employee Provisions                                              |      | (134,571)        | (185,768)        |
| <b>Net cash provided by operating activities</b>                                        |      | <u>3,002,099</u> | <u>1,398,849</u> |

**Note 17 Lease and Capital Expenditure Commitments Outstanding:**

| (a) Lease Liability Lease Commitments                                       | 2023<br>\$        | 2022<br>\$        |
|-----------------------------------------------------------------------------|-------------------|-------------------|
| <i>Leasehold rental commitments</i>                                         |                   |                   |
| Committed at the reporting date but not recognised as liabilities, payable: |                   |                   |
| Within one year                                                             | 445,788           | 418,021           |
| One to five years                                                           | 1,988,200         | 1,632,172         |
| More than 5 years                                                           | 11,664,454        | 9,723,512         |
|                                                                             | <u>14,098,441</u> | <u>11,773,705</u> |
| <b>(b) Operating Lease Commitments</b>                                      |                   |                   |
| <i>Leasehold rental commitments</i>                                         | 2023<br>\$        | 2022<br>\$        |
| Committed at the reporting date but not recognised as liabilities, payable: |                   |                   |
| Within one year                                                             | 50,260            | 40,994            |
| One to five years                                                           | -                 | -                 |
| More than 5 years                                                           | -                 | -                 |
|                                                                             | <u>50,260</u>     | <u>40,994</u>     |

The non-cancellable operating leasing commitments in 2023 were for the short term lease of Rental property and storage shed. All such leases at 30 June 2023 are on a month to month basis.

**(c) Capital Expenditure Commitments**

The Council has capital expenditure commitments as at \$1,083,474 30 June 2023 (2022:\$1,766,725).

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**Note 18 Contingent Liabilities and Contingent Assets**

The Council is not aware of any Contingent Liabilities and Contingent Assets as at 30 June 2023 (2022:\$Nil).

**Note 19 Events After the Reporting Period**

Council has received notification after 30 June 2023 of an insurance settlement related to an insurance claim arising from a fire incident at Lot 392 Maningrida on 2nd July 2022. The fire incident resulted in a total loss of the Electrician and Fabrication shed. Although an insurance claim for \$1,094,799 was submitted, no asset was recognized in the financial statements as at 30 June 2023, due to the uncertain nature of this claim and its likely success. The loss adjuster has now finalised the claim with the insurers, and payments are anticipated to be finalised in November 2023. Council anticipates from advice received that the insurance proceeds will approximate \$1,094,719.

Council is not aware of any other significant events since the end of the reporting period that have significantly affected, or may significantly affect the Council's operations, the results of those operations, or the Council's state of affairs in future financial years.

**Note 20 Financial Risk Management**

The Council's financial instruments consist mainly of deposits with banks accounts, receivables and payables.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

|                                          | <b>Note</b> | <b>2023</b>       | <b>2022</b>       |
|------------------------------------------|-------------|-------------------|-------------------|
|                                          |             | <b>\$</b>         | <b>\$</b>         |
| <b>Financial assets</b>                  |             |                   |                   |
| Cash on hand                             | 4           | 8,481,990         | 9,976,320         |
| Trade and other receivables              | 5           | 2,806,291         | 1,780,886         |
| <b>Total financial assets</b>            |             | <u>11,288,281</u> | <u>11,757,206</u> |
| <b>Financial liabilities</b>             |             |                   |                   |
| Financial liabilities at amortised cost: |             |                   |                   |
| Trade and other payables                 | 10          | 3,643,988         | 2,918,840         |
| Lease Liabilities                        | 13          | 8,138,627         | 7,132,607         |
| <b>Total financial liabilities</b>       |             | <u>11,782,615</u> | <u>10,051,447</u> |

**Financial Risk Management Policies**

Management is responsible for mentoring and managing the Council's compliance with its risk management strategy. The committee's overall risk management strategy is to assist the Council in meeting its financial targets whilst minimising potential adverse effects on financial performance. These include credit risk policies and future cash flow requirements.

**Specific Financial Risk Exposures and Management**

The main risks the Council is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk. There has been no substantive change in the types of risk the Council is exposed to, how these risks arise, management's objectives, policies and procedures for managing or measuring risks from the previous period.

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

**Note 20 Financial Risk Management (Cont.)****a. Credit Risk**

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss for the Council.

**Credit risk exposures**

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

Legislative restrictions on Council's investment powers effectively limit investments to financial instruments issued or guaranteed by Australian Governments, banks and authorised deposit taking institutions. Rates and other receivables are monitored on an ongoing basis with the result that the Council's exposure to bad debts is not significant.

The Council has no significant concentrations of credit risk exposure to any single counterparty or group of counterparties. Details with respect to credit risk of accounts receivable and other debtors are provided in Note 6.

**b. Liquidity risk**

Liquidity risk arises from the possibility that the Council might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Council manages this risk through the following mechanisms:

- > preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities.
- > maintaining short term investments to cater for unexpected volatility in cash flows.
- > monitoring the ageing of receivables and payables.
- > maintaining a reputable credit profile.
- > managing credit risk related to financial assets.
- > only investing surplus cash with major financial institutions.

**c. Market risk****Interest rate risk**

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Council is also exposed to earnings volatility on floating rate instruments.

The financial instruments that expose the Council to interest rate risk are limited to cash and cash equivalents.

The Council also manages interest rate risk by ensuring that, whenever possible, payables are paid within any pre-agreed credit terms.

**(ii) Sensitivity analysis**

The following table illustrates sensitivities to the Council's exposures to changes in interest. The table indicates the impact on how profit reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible.

These sensitivities assume that the movement in a particular variable is independent of other variables.

|                                   | 2023   | 2022   |
|-----------------------------------|--------|--------|
|                                   | \$     | \$     |
| <b>Surplus \$</b>                 |        |        |
| <b>(+/- 1% in interest rates)</b> | 92,292 | 99,763 |

No sensitivity analysis has been performed on foreign exchange risk as the entity has no material exposures.

Refer to Note 18 for detailed disclosures regarding the fair value measurements of the Council financial assets.

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

**Note 21 Fair Values Measurements****Fair value estimation**

The Council measures and recognises the following assets and liabilities at fair value on a recurring basis after initial recognition:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- freehold land and buildings.

The Council does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities on a non-recurring basis.

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the statement of financial position.

|                              | Note  | 2023              |                   | 2022              |                   |
|------------------------------|-------|-------------------|-------------------|-------------------|-------------------|
|                              |       | Carrying Amount   | Fair Value        | Carrying Amount   | Fair Value        |
|                              |       | \$                | \$                | \$                | \$                |
| <b>Financial assets</b>      |       |                   |                   |                   |                   |
| Cash on hand and at bank     | 4,20  | 8,481,990         | 8,481,990         | 9,976,320         | 9,976,320         |
| Trade and other receivables  | 5,20  | 2,806,291         | 2,806,291         | 1,780,886         | 1,780,886         |
| Total financial assets       |       | <u>11,288,281</u> | <u>11,288,281</u> | <u>11,757,206</u> | <u>11,757,206</u> |
| <b>Financial liabilities</b> |       |                   |                   |                   |                   |
| Trade and other payables     | 10,20 | 3,643,988         | 3,643,988         | 2,918,840         | 2,918,840         |
| Lease Liabilities            | 13,20 | 8,138,627         | 8,138,627         | 7,132,607         | 7,132,607         |
| Total financial liabilities  |       | <u>11,782,615</u> | <u>11,782,615</u> | <u>10,051,447</u> | <u>10,051,447</u> |

- (i) Cash on hand, accounts receivable and other debtors, and accounts payable and other payables are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for annual leave, which is outside the scope of AASB 139.
- (ii) Lease liabilities fair values are assessed on an annual basis by Management and the Directors. Current available data is used in assessing their carrying and fair values.

A fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- (a) in the principal market for the asset or liability; or  
 (b) in the absence of a principal market, in the most advantageous market for the asset or liability."

|                                          | Note | 2023              |                   | 2022              |                   |
|------------------------------------------|------|-------------------|-------------------|-------------------|-------------------|
|                                          |      | Carrying Amount   | Fair Value        | Carrying Amount   | Fair Value        |
|                                          |      | \$                | \$                | \$                | \$                |
| <b>Non-Financial assets</b>              |      |                   |                   |                   |                   |
| Road and Structure and Site Improvements | 8    | 80,390,192        | 80,390,192        | 83,062,606        | 83,062,606        |
| Total non-financial assets               |      | <u>80,390,192</u> | <u>80,390,192</u> | <u>83,062,606</u> | <u>83,062,606</u> |

For land and buildings and improvements, the fair values are based on either their fair value and or cost, less where applicable any accumulated depreciation and impairment provision.

In the Council's annual assessment of impairment of assets, the cost basis of buildings and improvements less their accumulated depreciation, is considered to be the appropriate base still for valuing all the building and improvement assets owned and or controlled by the Council. This basis is considered appropriate given the assets' location, their existing and continued use and the cost of replacement.

**Note 22 Auditor's Fees**

|                                       | 2023          | 2022          |
|---------------------------------------|---------------|---------------|
|                                       | \$            | \$            |
| <b>Audit of the Financial Report:</b> |               |               |
| Audit Fees                            | 50,260        | 40,994        |
|                                       | <u>50,260</u> | <u>40,994</u> |

**Note 23 Council Details**

West Arnhem Regional Council ABN 45 065 336 873 is the Regional Council for the local government area of the West Arnhem Region, in the Northern Territory, Australia, established under the Local Government Act. Its principal activities are to deliver the usual services of a local Council, as well as certain commercial activities. Its address is 13 Tasman Crescent, Jabiru NT 0886.

**NOTE 24- REVENUE, EXPENSES AND ASSETS BY FUNCTIONS**

Revenues, expenses and assets have been attributed to the following functions/activities. Details of those functions/activities are provided at note 24(b).

| Description                                                     | General Public Services |                     | Public Order & Safety            |                    | Economic Affairs   |                    | Env. Protection    |                    | Housing and Comm. Amenities |                     |
|-----------------------------------------------------------------|-------------------------|---------------------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|---------------------|
|                                                                 | Actual \$               | Budget \$           | Actual \$                        | Budget \$          | Actual \$          | Budget \$          | Actual \$          | Budget \$          | Actual \$                   | Budget \$           |
| <b>REVENUE</b>                                                  |                         |                     |                                  |                    |                    |                    |                    |                    |                             |                     |
| Grants and Contributions                                        | 4,752,346               | 5,980,469           | 1,247,732                        | 2,041,770          | 2,679,169          | 5,624,499          | 189,710            | 562,309            | 15,000                      | 264,797             |
| Rates and Annual Charges                                        | 2,245,004               | 2,250,258           | 147,234                          | 147,200            | -                  | -                  | 2,078,066          | 2,099,011          | 1,284,149                   | 1,600,000           |
| Other gains                                                     | 247,060                 | -                   | -                                | -                  | -                  | -                  | -                  | -                  | -                           | -                   |
| Investment Income                                               | 21                      | 36                  | -                                | -                  | 200,405            | 56,000             | -                  | -                  | -                           | -                   |
| User Charges and Fees                                           | 412,024                 | 475,089             | 547                              | 1,000              | 4,105,018          | 3,797,609          | 213,477            | 324,995            | 2,428,299                   | 2,436,085           |
| <b>TOTAL REVENUE</b>                                            | <b>7,656,454</b>        | <b>8,705,852</b>    | <b>1,395,513</b>                 | <b>2,189,970</b>   | <b>6,984,591</b>   | <b>9,478,108</b>   | <b>2,451,253</b>   | <b>2,986,314</b>   | <b>3,727,448</b>            | <b>4,300,882</b>    |
| <b>EXPENDITURE</b>                                              |                         |                     |                                  |                    |                    |                    |                    |                    |                             |                     |
| Employee Costs                                                  | (5,968,701)             | (6,074,234)         | (1,149,242)                      | (977,977)          | (1,947,128)        | (1,952,959)        | (1,138,230)        | (981,330)          | (1,306,215)                 | (1,357,187)         |
| Other Operating Expenses                                        | (4,316,227)             | (4,461,368)         | (272,880)                        | (760,772)          | (3,259,896)        | (3,046,010)        | (289,695)          | (310,869)          | (2,403,912)                 | (1,789,601)         |
| <b>TOTAL EXPENDITURE</b>                                        | <b>(10,284,928)</b>     | <b>(10,535,603)</b> | <b>(10,284,928)</b>              | <b>(1,738,749)</b> | <b>(5,227,013)</b> | <b>(4,998,969)</b> | <b>(1,428,925)</b> | <b>(1,292,200)</b> | <b>(3,710,127)</b>          | <b>(3,146,788)</b>  |
| <b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION &amp; AMORTISATION</b> | <b>(2,628,475)</b>      | <b>(1,829,750)</b>  | <b>(8,889,415)</b>               | <b>451,222</b>     | <b>1,757,579</b>   | <b>4,479,140</b>   | <b>1,024,328</b>   | <b>1,694,115</b>   | <b>17,321</b>               | <b>1,154,095</b>    |
| Depreciation Expenses                                           | (3,190,260)             | -                   | -                                | -                  | (1,484,121)        | -                  | -                  | -                  | (2,024,447)                 | -                   |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR FOR CONTINUING OPERATIONS</b> | <b>(5,818,735)</b>      | <b>(1,829,750)</b>  | <b>(8,889,415)</b>               | <b>451,222</b>     | <b>273,457</b>     | <b>4,479,140</b>   | <b>1,024,328</b>   | <b>1,694,115</b>   | <b>(2,007,126)</b>          | <b>1,154,095</b>    |
| Gain on Revaluation of Assets                                   | -                       | -                   | -                                | -                  | -                  | -                  | -                  | -                  | -                           | -                   |
| <b>NET SURPLUS / (DEFICIT) :</b>                                | <b>(5,818,735)</b>      | <b>(1,829,750)</b>  | <b>(8,889,415)</b>               | <b>451,222</b>     | <b>273,457</b>     | <b>4,479,140</b>   | <b>1,024,328</b>   | <b>1,694,115</b>   | <b>(2,007,126)</b>          | <b>1,154,095</b>    |
| Carrying Value of Non-Current Assets                            | 6,276,273               | -                   | 455,416                          | -                  | 25,464,891         | -                  | 14,061,731         | -                  | 26,582,865                  | -                   |
|                                                                 |                         |                     |                                  |                    |                    |                    |                    |                    |                             |                     |
| Description                                                     | Health                  |                     | Recreation, Culture and Religion |                    | Education          |                    | Social Protection  |                    | TOTAL                       |                     |
|                                                                 | Actual \$               | Budget \$           | Actual \$                        | Budget \$          | Actual \$          | Budget \$          | Actual \$          | Budget \$          | Actual \$                   | Budget \$           |
| <b>REVENUE</b>                                                  |                         |                     |                                  |                    |                    |                    |                    |                    |                             |                     |
| Grants and Contributions                                        | 169,515                 | 232,683             | 956,640                          | 3,318,303          | -                  | -                  | 1,975,977          | 3,718,591          | 11,986,090                  | 21,743,422          |
| Rates and Annual Charges                                        | -                       | -                   | -                                | -                  | -                  | -                  | -                  | -                  | 5,754,452                   | 6,096,469           |
| Other gains                                                     | -                       | -                   | -                                | -                  | -                  | -                  | -                  | -                  | 247,060                     | -                   |
| Investment Income                                               | -                       | -                   | -                                | -                  | -                  | -                  | -                  | -                  | 200,426                     | 56,036              |
| User Charges and Fees                                           | -                       | -                   | 83,094                           | 97,851             | -                  | -                  | 1,148,494          | 1,238,209          | 8,390,953                   | 8,370,838           |
| <b>TOTAL REVENUE</b>                                            | <b>169,515</b>          | <b>232,683</b>      | <b>1,039,735</b>                 | <b>3,416,154</b>   | <b>-</b>           | <b>-</b>           | <b>3,124,471</b>   | <b>4,956,800</b>   | <b>26,578,980</b>           | <b>36,266,764</b>   |
| <b>EXPENDITURE</b>                                              |                         |                     |                                  |                    |                    |                    |                    |                    |                             |                     |
| Employee Costs                                                  | (6,720)                 | (11,720)            | (1,993,249)                      | (1,793,323)        | -                  | -                  | (2,220,461)        | (2,202,002)        | (15,729,947)                | (15,350,732)        |
| Other Operating Expenses                                        | (73,605)                | (213,435)           | (804,497)                        | (1,254,315)        | -                  | -                  | (707,860)          | (2,077,171)        | (12,127,563)                | (13,913,541)        |
| <b>TOTAL EXPENDITURE</b>                                        | <b>(80,325)</b>         | <b>(225,155)</b>    | <b>(2,797,746)</b>               | <b>(3,047,638)</b> | <b>-</b>           | <b>-</b>           | <b>(2,928,322)</b> | <b>(4,279,173)</b> | <b>(27,857,509)</b>         | <b>(29,264,273)</b> |
| <b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION &amp; AMORTISATION</b> | <b>89,190</b>           | <b>7,528</b>        | <b>(1,758,012)</b>               | <b>368,516</b>     | <b>-</b>           | <b>-</b>           | <b>196,149</b>     | <b>677,627</b>     | <b>(1,278,529)</b>          | <b>7,002,492</b>    |
| Depreciation Expenses                                           | -                       | -                   | -                                | -                  | -                  | -                  | -                  | -                  | (6,688,628)                 | -                   |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR FOR CONTINUING OPERATIONS</b> | <b>89,190</b>           | <b>7,528</b>        | <b>(1,758,012)</b>               | <b>368,516</b>     | <b>-</b>           | <b>-</b>           | <b>196,149</b>     | <b>677,627</b>     | <b>(7,977,357)</b>          | <b>7,002,492</b>    |
| Gain on Revaluation of Assets                                   | -                       | -                   | -                                | -                  | -                  | -                  | -                  | -                  | -                           | -                   |
| <b>NET SURPLUS / (DEFICIT) :</b>                                | <b>89,190</b>           | <b>7,528</b>        | <b>(1,758,012)</b>               | <b>368,516</b>     | <b>-</b>           | <b>-</b>           | <b>196,149</b>     | <b>677,627</b>     | <b>(7,977,357)</b>          | <b>7,002,492</b>    |
| Carrying Value of Non-Current Assets                            | -                       | -                   | 11,653,867                       | -                  | -                  | -                  | 570,578            | -                  | 85,085,651                  | -                   |

**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**NOTE 24 (b) COMPONENTS OF FUNCTIONS**

The activities relating to the Council functions are as follows:

**GENERAL PUBLIC SERVICES**Executive and Legislative Functions

Administration, operation and support of executive and legislative functions and all elements associated with Corporate governance.

Financial and Fiscal Affairs

Administration of Council's finances and compliance with legislative provisions of *Local Government (General) Regulations*.

General Public Services - including General Admin Corporate Services/Community Services/Works & Infrastructure, Other and Office Personnel Maintenance

Administration, support, regulation, research and operation of general public services including insurance.

**PUBLIC ORDER & SAFETY**Public Order & Safety

Control of animals such as dog registration, pounds and the control of stray animals.

**HEALTH**Public Health Services

Preventative health programs which have the aim of preventing disease including mosquito control. Conduct health inspections of food premises.

**SOCIAL PROTECTION**Childcare Services

Operation of the Jabiru Childcare Centre and Waruwi Jet Crèches, Outside School Hours Care.

Other Welfare Services NEC including:

Community Aged Care, Community Capacity Projects, Community Youth Camp, Emergency Relief, Family Safety Program, Endangered Language Programs, Volatile Substance Abuse.

**ENVIRONMENTAL PROTECTION**Recycling

Monitoring, reduction, collection, treatment and disposal of all types of solid waste intended for recycling.

Solid Waste Management

Collection, disposal and management of waste products including household garbage, trade and industrial waste.

Environmental Protection NEC

Protection against and reduction of environmental damage by erosion, pollution, weed and vegetation growth including special rubbish clean-ups and anti-litter enforcement.

Waste Water Management

Sewerage collection, sewerage treatment and disposal of sewerage. Maintenance of equipment and collection of charges for service.

**WEST ARNHAM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**NOTE 24 (b) COMPONENTS OF FUNCTIONS (CONT.)****RECREATION, CULTURE & RELIGION**Community Halls and Recreation Centres

Operation and maintenance of community halls and recreation centres for general community and cultural activities.

Swimming Pools

Operation and maintenance of the swimming pools and gymnasium.

Sport & Recreation Activities

To facilitate and encourage the development of sport and recreational activities in the region.

Parks, Gardens & Paths

Administration and maintenance of recreational parks which are green open spaces provided primarily for recreation purposes and playgrounds.

Library

Operation of council's library including lending and reference services, provision of books, library archives and support for library research.

Community Celebrations

Activities relating to national, regional and local celebrations including Australia Day, Anzac Day, etc.

Other Performing Arts

The presentation of artistic performances including funding for the administration, support, provision and operation of festivals which provide a range of predominantly artistic performances.

Sports Grounds

Management of purpose built sport grounds that would normally involve turf management including maintenance of facilities attached to the sport ground.

Cultural or Arts Services NEC - including Endangered Languages and Song Project

The support, Provision, Operation, etc, of arts or culture related activities that cannot be assigned elsewhere.

**ECONOMIC AFFAIRS**Public Relations, Tourism and Area Promotion -

Facilitation and encouragement of activities which will promote tourism in Jabiru. Includes council promotion to attract development.

**HOUSING & COMMUNITY AMENITIES**Community Maintenance and Capital Upgrades

Maintain the housing provided for the indigenous residents, government employees and other tenants of the Council.

Community Development & Planning

Administering zoning laws, town planning regulations on land use and planning regarding culture and recreation facilities.

Water Supply

Maintain the water supply services provided in Jabiru by the Council. Monitor the treatment and supply of town water. Maintain town bores.

**WEST ARNHEM REGIONAL COUNCIL**  
**ABN:45 065 336 873**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

**NOTE 24 (b) COMPONENTS OF FUNCTIONS (CONT.)**

Public Housing

Under agency agreements with Department of Environment Energy (DoEE) provide administrative support, undertake inspections, arrange repairs and maintenance, etc. of housing accommodation.

Cemetery, Street Lighting & Amenities

Administration, regulation, installation, operation and maintenance of street lights.

Housing and Community Amenities NEC

Including Sanitation & Garbage, Stormwater, Sewerage anti-litter and Weed Control.

**EDUCATION**

Education NEC

Provision of youth welfare services which are developmental in nature including:

Youth Employment Services

Youth Advisory Committee

**TRANSPORT & COMMUNICATION (included under ECONOMIC AFFAIRS)**

Road Maintenance - Roads

Servicing and operation of the road system, road pavement and footway/cycle paths, shoulder maintenance.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL  
REPORT ON THE AUDIT OF THE FINANCIAL REPORT****Opinion**

We have audited the financial report of West Arnhem Regional Council ("the Council"), which comprises the statement of financial position as at 30 June 2023, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies and the Chief Executive Officer's Certificate.

In our opinion the accompanying financial report of West Arnhem Regional Council, is in accordance with *Northern Territory Local Government Act 2019*, including:

- (a) Giving a true and fair view of the Council's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards and the *Northern Territory Local Government (General) Regulations 2021*.

**Basis for Opinion**

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

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

**Information Other than the Financial Report and Auditor's Report Thereon**

The Councillors are responsible for the other information. The other information comprises the information included in the Council's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)

### The Responsibility of the Chief Executive Officer and Those Charged with Governance for the Financial Report

The Chief Executive Officer of the Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Northern Territory Local Government Act 2019* and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Chief Executive Officer either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

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

### Auditor's Responsibility for the Audit of the Financial Report

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

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL  
REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)**

We communicate with the 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner, Assurance Services

Darwin  
Dated : 24 November 2023



# Special Schedule A

## INCOME & EXPENDITURE STATEMENT

| Activity Description:          | Aged Care Transition Support |               |
|--------------------------------|------------------------------|---------------|
|                                | 2022-2023                    | 2022-2023     |
|                                | Actual                       | Budget        |
|                                | \$                           | \$            |
| <b>Income</b>                  |                              |               |
| OPERATIONAL                    |                              |               |
| Brought Forward from 2021-2022 | 51,910                       | 51,910        |
| <b>TOTAL INCOME</b>            | <b>51,910</b>                | <b>51,910</b> |
| <b>Expenditure</b>             |                              |               |
| OPERATIONAL                    |                              |               |
| Training Course                | 3,857                        | 45,000        |
| Training OTHER EXP.            | 2,255                        | 6,910         |
| <b>TOTAL EXPENDITURE</b>       | <b>6,111</b>                 | <b>51,910</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>45,799</b>                | <b>-</b>      |

## INCOME & EXPENDITURE STATEMENT

| Activity Description:                                  | Australia Day Council NT - Australia Day Grant |              |
|--------------------------------------------------------|------------------------------------------------|--------------|
|                                                        | 2022-2023                                      | 2022-2023    |
|                                                        | Actual                                         | Budget       |
|                                                        | \$                                             | \$           |
| <b>Income</b>                                          |                                                |              |
| OPERATIONAL                                            |                                                |              |
| Operational 2022-2023                                  | 3,000                                          | 3,000        |
| Brought Forward Operational Grants from FY 2021 - 2023 | 301                                            | 301          |
| <b>TOTAL INCOME</b>                                    | <b>3,301</b>                                   | <b>3,301</b> |
| <b>Expenditure</b>                                     |                                                |              |
| OPERATIONAL                                            |                                                |              |
| Food, Materials and Venue Hire                         | 2,925                                          | 3,000        |
| <b>TOTAL EXPENDITURE</b>                               | <b>2,925</b>                                   | <b>301</b>   |
| <b>SURPLUS/(DEFICIT)</b>                               | <b>376</b>                                     | <b>3,301</b> |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Black Spot Funding - Maningrida |                |
|--------------------------|---------------------------------|----------------|
|                          | 2022-2023                       | 2022-2023      |
|                          | Actual                          | Budget         |
|                          | \$                              | \$             |
| <b>Income</b>            |                                 |                |
| OPERATIONAL              |                                 |                |
| Operational 2022-2023    | -                               | 500,000        |
| <b>TOTAL INCOME</b>      | <b>-</b>                        | <b>500,000</b> |
| <b>Expenditure</b>       |                                 |                |
| OPERATIONAL              |                                 |                |
| Malala Road Upgrade      | 500,000                         | 500,000        |
| <b>TOTAL EXPENDITURE</b> | <b>500,000</b>                  | <b>500,000</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>500,000</b>                  | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:          | Boundless Possible Instagram Programs |            |
|--------------------------------|---------------------------------------|------------|
|                                | 2022-2023                             | 2022-2023  |
|                                | Actual                                | Budget     |
|                                | \$                                    | \$         |
| <b>Income</b>                  |                                       |            |
| OPERATIONAL                    |                                       |            |
| Brought Forward from 2021-2022 | 400                                   | 400        |
| <b>TOTAL INCOME</b>            | <b>400</b>                            | <b>400</b> |
| <b>Expenditure</b>             |                                       |            |
| OPERATIONAL                    |                                       |            |
| Instagram Expenses             | -                                     | 400        |
| <b>TOTAL EXPENDITURE</b>       | <b>-</b>                              | <b>400</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>400</b>                            | <b>-</b>   |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Celebrating Aboriginal Culture ( Australia Day ) |              |
|--------------------------|--------------------------------------------------|--------------|
|                          | 2022-2023                                        | 2022-2023    |
|                          | Actual                                           | Budget       |
|                          | \$                                               | \$           |
| <b>Income</b>            |                                                  |              |
| OPERATIONAL              |                                                  |              |
| Operational 2022-2023    | 5,000                                            | 5,000        |
| <b>TOTAL INCOME</b>      | <b>5,000</b>                                     | <b>5,000</b> |
| <b>Expenditure</b>       |                                                  |              |
| OPERATIONAL              |                                                  |              |
| Supplies                 | 832                                              | 2,500        |
| Food                     | 1,096                                            | 2,500        |
| <b>TOTAL EXPENDITURE</b> | <b>1,929</b>                                     | <b>5,000</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>3,071</b>                                     | <b>-</b>     |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                                    | Children and Schooling - Youth, Sport and Rec. Project |                |
|----------------------------------------------------------|--------------------------------------------------------|----------------|
|                                                          | 2022-2023                                              | 2022-2023      |
|                                                          | Actual                                                 | Budget         |
|                                                          | \$                                                     | \$             |
| <b>Income</b>                                            |                                                        |                |
| OPERATIONAL                                              |                                                        |                |
| Operational 2022-2023                                    | 265,666                                                | 300,000        |
| Brought Forward from 2021-2022                           | 84,444                                                 | 400            |
| <b>TOTAL INCOME</b>                                      | <b>350,110</b>                                         | <b>300,000</b> |
| <b>Expenditure</b>                                       |                                                        |                |
| OPERATIONAL                                              |                                                        |                |
| Salary and related Administration                        | 164,762                                                | 156,182        |
| Travel and motor vehicle                                 | 10,922                                                 | 10,000         |
| Information technology and minor equipment (non capital) | 7,925                                                  | 8,000          |
| Consultants and contractors                              | 13,632                                                 | 20,000         |
| Rental and property (including repairs and maintenance)  | 32,366                                                 | 39,818         |
| General administration                                   | 66,000                                                 | 66,000         |
| <b>TOTAL EXPENDITURE</b>                                 | <b>295,608</b>                                         | <b>300,000</b> |
| <b>SURPLUS/(DEFICIT)</b>                                 | <b>54,502</b>                                          | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description :                               | Commonwealth Home Support Program (CHSP) - E-Tools |                |
|------------------------------------------------------|----------------------------------------------------|----------------|
|                                                      | 2022-2023                                          | 2022-2023      |
|                                                      | Actual                                             | Budget         |
|                                                      | \$                                                 | \$             |
| <b>Income</b>                                        |                                                    |                |
| OPERATIONAL                                          |                                                    |                |
| Operational 2022-2023                                | 611,283                                            | 611,283        |
| Brought Forward Operational Grants from FY 2020/2021 | 298,310                                            | -              |
| <b>TOTAL INCOME</b>                                  | <b>909,593</b>                                     | <b>611,283</b> |
| <b>Expenditure</b>                                   |                                                    |                |
| OPERATIONAL                                          |                                                    |                |
| Social Support                                       | 226                                                | 4,005          |
| Meals                                                | 69,693                                             | 149,239        |
| Transport                                            | 1,809                                              | 35,422         |
| Personal Care                                        | 1,946                                              | 94,248         |
| Domestic Assistance                                  | 5,448                                              | 205,911        |
| Home Maintenance                                     | -                                                  | 122,458        |
| <b>TOTAL EXPENDITURE</b>                             | <b>79,121</b>                                      | <b>611,283</b> |
| <b>SURPLUS/(DEFICIT)</b>                             | <b>830,472</b>                                     | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                         | Community Benefit Fund - Purchase BBQ Trailer |               |
|-----------------------------------------------|-----------------------------------------------|---------------|
|                                               | 2022-2023                                     | 2022-2023     |
|                                               | Actual                                        | Budget        |
|                                               | \$                                            | \$            |
| <b>Income</b>                                 |                                               |               |
| OPERATIONAL                                   |                                               |               |
| Brought Forward Capital Grants from 2021-2022 | 10,367                                        | 10,367        |
| <b>TOTAL INCOME</b>                           | <b>10,367</b>                                 | <b>10,367</b> |
| <b>Expenditure</b>                            |                                               |               |
| OPERATIONAL                                   |                                               |               |
| Purchase BBQ Trailer                          | 10,367                                        | 10,367        |
| <b>TOTAL EXPENDITURE</b>                      | <b>10,367</b>                                 | <b>10,367</b> |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>-</b>                                      | <b>-</b>      |

### INCOME & EXPENDITURE STATEMENT

| Activity Description :                               | Community Road Safety Education |           |
|------------------------------------------------------|---------------------------------|-----------|
|                                                      | 2022-2023                       | 2022-2023 |
|                                                      | Actual                          | Budget    |
|                                                      | \$                              | \$        |
| <b>Income</b>                                        |                                 |           |
| OPERATIONAL                                          |                                 |           |
| Brought Forward Operational Grants from FY 2021-2022 | 11,000                          | 11,000    |
| <b>TOTAL INCOME</b>                                  | <b>11,000</b>                   | -         |
| <b>Expenditure</b>                                   |                                 |           |
| OPERATIONAL                                          |                                 |           |
| Repayment of Grant Funding                           | 11,000                          | 11,000    |
| <b>TOTAL EXPENDITURE</b>                             | <b>11,000</b>                   | -         |
| <b>SURPLUS/(DEFICIT)</b>                             | -                               | -         |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                             | COVID-19 Aged Care |              |
|---------------------------------------------------|--------------------|--------------|
|                                                   | 2022-2023          | 2022-2023    |
|                                                   | Actual             | Budget       |
|                                                   | \$                 | \$           |
| <b>Income</b>                                     |                    |              |
| OPERATIONAL                                       |                    |              |
| Brought Forward Operational Grants from 2021-2022 | 2,760              | 2,760        |
| Operational Grants 2022-2023                      | 3,360              | 3,360        |
| <b>TOTAL INCOME</b>                               | <b>6,120</b>       | <b>6,120</b> |
| <b>Expenditure</b>                                |                    |              |
| OPERATIONAL                                       |                    |              |
| COVID 19 Aged Care Workforce Bonus                | 6,720              | 6,120        |
| <b>TOTAL EXPENDITURE</b>                          | <b>6,720</b>       | <b>6,120</b> |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>(600)</b>       | -            |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description :                            | COVID-19 Domestic and Family Response |              |
|---------------------------------------------------|---------------------------------------|--------------|
|                                                   | 2022-2023                             | 2022-2023    |
|                                                   | Actual                                | Budget       |
|                                                   | \$                                    | \$           |
| <b>Income</b>                                     |                                       |              |
| OPERATIONAL                                       |                                       |              |
| Brought Forward Operational Grants from 2021-2022 | 5,750                                 | 5,750        |
| <b>TOTAL INCOME</b>                               | <b>5,750</b>                          | <b>5,750</b> |
| <b>Expenditure</b>                                |                                       |              |
| OPERATIONAL                                       |                                       |              |
| Professional Fee                                  | 5,750                                 | 5,750        |
| <b>TOTAL EXPENDITURE</b>                          | <b>5,750</b>                          | <b>5,750</b> |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>-</b>                              | <b>-</b>     |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                             | Cultural Schhol Holiday Activities |              |
|---------------------------------------------------|------------------------------------|--------------|
|                                                   | 2022-2023                          | 2022-2023    |
|                                                   | Actual                             | Budget       |
|                                                   | \$                                 | \$           |
| <b>Income</b>                                     |                                    |              |
| OPERATIONAL                                       |                                    |              |
| Brought Forward Operational Grants from 2021-2022 | 2,000                              | 2,000        |
| <b>TOTAL INCOME</b>                               | <b>2,000</b>                       | <b>2,000</b> |
| <b>Expenditure</b>                                |                                    |              |
| OPERATIONAL                                       |                                    |              |
| Cultural Activity Expenses                        | 1,424                              | 2,000        |
| <b>TOTAL EXPENDITURE</b>                          | <b>1,424</b>                       | <b>2,000</b> |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>576</b>                         | <b>-</b>     |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description :         | Domestic Family and Sexual Violence Programs |                |
|--------------------------------|----------------------------------------------|----------------|
|                                | 2022-2023                                    | 2022-2023      |
|                                | Actual                                       | Budget         |
|                                | \$                                           | \$             |
| <b>Income</b>                  |                                              |                |
| OPERATIONAL                    |                                              |                |
| Brought Forward from 2021-2022 | 130,771                                      | 130,771        |
| Operational 2022-2023          | 20,112                                       | 20,112         |
| <b>TOTAL INCOME</b>            | <b>150,883</b>                               | <b>150,883</b> |
| <b>Expenditure</b>             |                                              |                |
| OPERATIONAL                    |                                              |                |
| Salary                         | 16,466                                       | 20,000         |
| Practice supervision           | 98,588                                       | 130,588        |
| Travel                         | 164                                          | 195            |
| Consumables                    | 13                                           | 100            |
| <b>TOTAL EXPENDITURE</b>       | <b>115,230</b>                               | <b>150,883</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>35,652</b>                                | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                         | ABA - Gunbalanya Children's Playground |               |
|-----------------------------------------------|----------------------------------------|---------------|
|                                               | 2022-2023                              | 2022-2023     |
|                                               | Actual                                 | Budget        |
|                                               | \$                                     | \$            |
| <b>Income</b>                                 |                                        |               |
| OPERATIONAL                                   |                                        |               |
| Brought Forward Capital Grants from 2021-2022 | 14,445                                 | 14,445        |
| <b>TOTAL INCOME</b>                           | <b>14,445</b>                          | <b>14,445</b> |
| <b>Expenditure</b>                            |                                        |               |
| OPERATIONAL                                   |                                        |               |
| Capital Expenses                              | 14,445                                 | 16,886        |
| <b>TOTAL EXPENDITURE</b>                      | <b>14,445</b>                          | <b>16,886</b> |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>-</b>                               | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                             | Get Up Stand Up Show Up - NAIDOC Activities |               |
|---------------------------------------------------|---------------------------------------------|---------------|
|                                                   | 2022-2023                                   | 2022-2023     |
|                                                   | Actual                                      | Budget        |
|                                                   | \$                                          | \$            |
| <b>Income</b>                                     |                                             |               |
| OPERATIONAL                                       |                                             |               |
| Operational 2022-2023                             | 10,000                                      | 10,000        |
| Brought Forward Operational Grants from 2021-2022 | 20,747                                      | 20,747        |
| <b>TOTAL INCOME</b>                               | <b>30,747</b>                               | <b>30,747</b> |
| <b>Expenditure</b>                                |                                             |               |
| OPERATIONAL                                       |                                             |               |
| Material                                          | 3,250                                       |               |
| Food                                              | 2,097                                       |               |
| Travel                                            | 266                                         |               |
| Other Expenses                                    | 209                                         |               |
| <b>TOTAL EXPENDITURE</b>                          | <b>5,823</b>                                | <b>-</b>      |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>24,924</b>                               | <b>30,747</b> |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                         | Gunbalanya Childrens Playground |               |
|-----------------------------------------------|---------------------------------|---------------|
|                                               | 2022-2023                       | 2022-2023     |
|                                               | Actual                          | Budget        |
|                                               | \$                              | \$            |
| <b>Income</b>                                 |                                 |               |
| OPERATIONAL                                   |                                 |               |
| Brought Forward Capital Grants from 2021-2022 | 14,445                          | 14,445        |
| <b>TOTAL INCOME</b>                           | <b>14,445</b>                   | <b>14,445</b> |
| <b>Expenditure</b>                            |                                 |               |
| OPERATIONAL                                   |                                 |               |
| Gunbalanya Childrens Playground               | 14,445                          | 14,445        |
| <b>TOTAL EXPENDITURE</b>                      | <b>14,445</b>                   | <b>14,445</b> |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>-</b>                        | <b>-</b>      |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                         | TEABBA Staff Funding -<br>Indigenous Broadcasting Prgm (RIBS) |                |
|-----------------------------------------------|---------------------------------------------------------------|----------------|
|                                               | 2022-2023                                                     | 2022-2023      |
|                                               | Actual                                                        | Budget         |
|                                               | \$                                                            | \$             |
| <b>Income</b>                                 |                                                               |                |
| OPERATIONAL                                   |                                                               |                |
| Operational 2022-2023                         | 102,132                                                       | 102,132        |
| Brought Forward Capital Grants from 2021-2022 | 10,264                                                        | 10,264         |
| <b>TOTAL INCOME</b>                           | <b>112,396</b>                                                | <b>112,396</b> |
| <b>Expenditure</b>                            |                                                               |                |
| OPERATIONAL                                   |                                                               |                |
| Salaries and Oncosts                          | 100,067                                                       | 112,396        |
| <b>TOTAL EXPENDITURE</b>                      | <b>100,067</b>                                                | <b>112,396</b> |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>12,329</b>                                                 | <b>-</b>       |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:    | Indigenous Jobs Development Funding |                |
|--------------------------|-------------------------------------|----------------|
|                          | 2022-2023                           | 2022-2023      |
|                          | Actual                              | Budget         |
|                          | \$                                  | \$             |
| <b>Income</b>            |                                     |                |
| OPERATIONAL              |                                     |                |
| Operational 2022-2023    | 794,000                             | 794,000        |
| <b>TOTAL INCOME</b>      | <b>794,000</b>                      | <b>794,000</b> |
| <b>Expenditure</b>       |                                     |                |
| OPERATIONAL              |                                     |                |
| Salaries and Oncosts     | 794,000                             | 794,000        |
| <b>TOTAL EXPENDITURE</b> | <b>794,000</b>                      | <b>794,000</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>-</b>                            | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Indigenous Skills and Employment Program |               |
|--------------------------|------------------------------------------|---------------|
|                          | 2022-2023                                | 2022-2023     |
|                          | Actual                                   | Budget        |
|                          | \$                                       | \$            |
| <b>Income</b>            |                                          |               |
| OPERATIONAL              |                                          |               |
| Operational 2022-2023    | 50,000                                   | 50,000        |
| <b>TOTAL INCOME</b>      | <b>50,000</b>                            | <b>50,000</b> |
| <b>Expenditure</b>       |                                          |               |
| OPERATIONAL              |                                          |               |
| Salaries and Oncosts     | -                                        | 50,000        |
| <b>TOTAL EXPENDITURE</b> | <b>-</b>                                 | <b>50,000</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>50,000</b>                            | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | International Women's Day – Library Event |              |
|--------------------------|-------------------------------------------|--------------|
|                          | 2022-2023                                 | 2022-2023    |
|                          | Actual                                    | Budget       |
|                          | \$                                        | \$           |
| <b>Income</b>            |                                           |              |
| OPERATIONAL              |                                           |              |
| Operational 2022-2023    | 2,000                                     | 2,000        |
| <b>TOTAL INCOME</b>      | <b>2,000</b>                              | <b>2,000</b> |
| <b>Expenditure</b>       |                                           |              |
| OPERATIONAL              |                                           |              |
| Professional Fee         | 545                                       | 545          |
| Supplies                 | 631                                       | 631          |
| Travel                   | 360                                       | 360          |
| Food                     | 464                                       | 464          |
| <b>TOTAL EXPENDITURE</b> | <b>2,001</b>                              | <b>2,000</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>-</b>                                  | <b>-</b>     |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:    | Jabiru Safe and Healthy Youth Project |               |
|--------------------------|---------------------------------------|---------------|
|                          | 2022-2023                             | 2022-2023     |
|                          | Actual                                | Budget        |
|                          | \$                                    | \$            |
| <b>Income</b>            |                                       |               |
| OPERATIONAL              |                                       |               |
| Operational 2022-2023    | 20,000                                | 20,000        |
| <b>TOTAL INCOME</b>      | <b>20,000</b>                         | <b>20,000</b> |
| <b>Expenditure</b>       |                                       |               |
| OPERATIONAL              |                                       |               |
| Professional fees        | 7,008                                 | 15,000        |
| Supplies                 | 382                                   | 2,000         |
| Food                     | 2,233                                 | 3,000         |
| <b>TOTAL EXPENDITURE</b> | <b>9,623</b>                          | <b>20,000</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>10,377</b>                         | <b>-</b>      |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                             | Kurrung Sports Festival   |                           |
|---------------------------------------------------|---------------------------|---------------------------|
|                                                   | 2022-2023<br>Actual<br>\$ | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>                                     |                           |                           |
| OPERATIONAL                                       |                           |                           |
| Brought Forward Operational Grants from 2021-2022 | 40,000                    | 40,000                    |
| Cash Donation and Gift Income                     | 17,433                    | -                         |
| Other Income                                      | 818                       | -                         |
| <b>TOTAL INCOME</b>                               | <b>58,251</b>             | <b>40,000</b>             |
| <b>Expenditure</b>                                |                           |                           |
| OPERATIONAL                                       |                           |                           |
| Trophies                                          | 1,542                     | 1,600                     |
| Dport Equipment                                   | 11,128                    | 815                       |
| Accommodation                                     |                           | 4,970                     |
| Umpires                                           | 1,700                     | 2,000                     |
| Paramedics and First Aid                          | 548                       | 2,100                     |
| Meals                                             | 3,174                     | 1,515                     |
| Aifares for Teams                                 | 28,214                    | 27,000                    |
| Travel                                            | 1,089                     | -                         |
| Grant Repaid                                      | 4,559                     | -                         |
| <b>TOTAL EXPENDITURE</b>                          | <b>51,954</b>             | <b>40,000</b>             |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>6,297</b>              | <b>-</b>                  |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                             | Library Service - Jabiru |                |
|---------------------------------------------------|--------------------------|----------------|
|                                                   | 2022-2023                | 2022-2023      |
|                                                   | Actual                   | Budget         |
|                                                   | \$                       | \$             |
| <b>Income</b>                                     |                          |                |
| OPERATIONAL                                       |                          |                |
| Operational 2022-2023                             | 125,551                  | 130,638        |
| Brought Forward Operational Grants from 2021-2022 | 5,088                    | -              |
| <b>TOTAL INCOME</b>                               | <b>130,639</b>           | <b>130,638</b> |
| <b>Expenditure</b>                                |                          |                |
| OPERATIONAL                                       |                          |                |
| Salaries and Oncosts                              | 106,542                  | 106,705        |
| Computing and IT Expenses                         | 8,204                    | 8,204          |
| Maintenance Expenses                              | 565                      | 4,507          |
| Printing and Stationary                           | 1,939                    | 1,939          |
| Telephone Expenses                                | 350                      | 350            |
| Materials General                                 | 5,363                    | 220            |
| Internet Service Provider Expenses                | 3,100                    | 3,100          |
| Freight and Postage                               | 131                      | 1,332          |
| Electricity Expenses                              | 4,282                    | 4,282          |
| <b>TOTAL EXPENDITURE</b>                          | <b>130,475</b>           | <b>130,638</b> |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>164</b>               | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                | CBF - Jabiru Library Upgrade |               |
|--------------------------------------|------------------------------|---------------|
|                                      | 2022-2023                    | 2022-2023     |
|                                      | Actual                       | Budget        |
|                                      | \$                           | \$            |
| <b>Income</b>                        |                              |               |
| OPERATIONAL                          |                              |               |
| CAPITAL 2022-2023                    | 15,892                       | 15,892        |
| <b>TOTAL INCOME</b>                  | <b>15,892</b>                | <b>15,892</b> |
| <b>Expenditure</b>                   |                              |               |
| OPERATIONAL                          |                              |               |
| CBF - Jabiru Library Upgrade - Shele | 15,483                       | 15,892        |
| <b>TOTAL EXPENDITURE</b>             | <b>15,483</b>                | <b>15,892</b> |
| <b>SURPLUS/(DEFICIT)</b>             | <b>409</b>                   | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | <b>DCMC - Local Decision Making Warruwi</b> |                  |
|--------------------------|---------------------------------------------|------------------|
|                          | <b>2022-2023</b>                            | <b>2022-2023</b> |
|                          | <b>Actual</b>                               | <b>Budget</b>    |
|                          | <b>\$</b>                                   | <b>\$</b>        |
| <b>Income</b>            |                                             |                  |
| OPERATIONAL              |                                             |                  |
| Operational 2022-2023    | 15,000                                      | 15,000           |
| <b>TOTAL INCOME</b>      | <b>15,000</b>                               | <b>15,000</b>    |
| <b>Expenditure</b>       |                                             |                  |
| OPERATIONAL              |                                             |                  |
| Professional Fee         | -                                           | 15,000           |
| <b>TOTAL EXPENDITURE</b> | <b>-</b>                                    | <b>15,000</b>    |
| <b>SURPLUS/(DEFICIT)</b> | <b>15,000</b>                               | <b>-</b>         |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                         | <b>Local Authorities Community Projects</b> |                  |
|-----------------------------------------------|---------------------------------------------|------------------|
|                                               | <b>2022-2023</b>                            | <b>2022-2023</b> |
|                                               | <b>Actual</b>                               | <b>Budget</b>    |
|                                               | <b>\$</b>                                   | <b>\$</b>        |
| <b>Income</b>                                 |                                             |                  |
| OPERATIONAL                                   |                                             |                  |
| Operational 2022-2023                         | 626,500                                     | 626,500          |
| Brought Forward from 2021-2022                | 1,213,013                                   | 1,213,013        |
| <b>TOTAL INCOME</b>                           | <b>1,839,513</b>                            | <b>1,839,513</b> |
| <b>Expenditure</b>                            |                                             |                  |
| OPERATIONAL                                   |                                             |                  |
| Local Authority project Expenses - Gunbalanya | 236,485                                     | 526,146          |
| Local Authority project Expenses - Maningrida | 461,900                                     | 1,091,289        |
| Local Authority project Expenses - Minjilang  | 61,511                                      | 131,231          |
| Local Authority project Expenses - Warruwi    | 23,270                                      | 90,846           |
| <b>TOTAL EXPENDITURE</b>                      | <b>783,165</b>                              | <b>1,839,513</b> |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>1,056,348</b>                            | <b>-</b>         |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                         | Local Roads and Community Infrastructure Projects<br>Phase 1 |                           |
|-----------------------------------------------|--------------------------------------------------------------|---------------------------|
|                                               | 2022-2023<br>Actual<br>\$                                    | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>                                 |                                                              |                           |
| OPERATIONAL                                   |                                                              |                           |
| LRCI Phase 1 - Brought Forward from 2021-2022 | 77,543                                                       | 203,104                   |
| <b>TOTAL INCOME</b>                           | <b>77,543</b>                                                | <b>203,104</b>            |
| <b>Expenditure</b>                            |                                                              |                           |
| OPERATIONAL                                   |                                                              |                           |
| LRCI Phase 1 - Malabam Road - Maningrida      | 256                                                          | 256                       |
| LRCI Phase1-Gun Diesel Tank                   | 160,000                                                      | 160,000                   |
| LRCI Phase1-Jabiru Office Extension           | (21,383)                                                     | (21,383)                  |
| LRCI Phase1-Gun Oval Fencing                  | 64,231                                                       | 64,231                    |
| <b>TOTAL EXPENDITURE</b>                      | <b>203,104</b>                                               | <b>203,104</b>            |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>(125,561)</b>                                             | <b>-</b>                  |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                         | Local Roads and Community Infrastructure Projects<br>Phase 2 |                           |
|-----------------------------------------------|--------------------------------------------------------------|---------------------------|
|                                               | 2022-2023<br>Actual<br>\$                                    | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>                                 |                                                              |                           |
| OPERATIONAL                                   |                                                              |                           |
| LRCI Phase 2 - Brought Forward from 2021-2022 | 456,626                                                      | 490,735                   |
| <b>TOTAL INCOME</b>                           | <b>456,626</b>                                               | <b>490,735</b>            |
| <b>Expenditure</b>                            |                                                              |                           |
| OPERATIONAL                                   |                                                              |                           |
| LRCI Phase2-Jabiru Waterproofing              | 39,663                                                       | 39,663                    |
| LRCI Phase2-Maningrida Oval                   | 382,854                                                      | 451,072                   |
| <b>TOTAL EXPENDITURE</b>                      | <b>422,518</b>                                               | <b>490,735</b>            |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>34,109</b>                                                | <b>-</b>                  |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                  | Local Roads and Community Infrastructure Projects<br>- Phase 3 |                           |
|----------------------------------------|----------------------------------------------------------------|---------------------------|
|                                        | 2022-2023<br>Actual<br>\$                                      | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>                          |                                                                |                           |
| OPERATIONAL                            |                                                                |                           |
| LRCI Phase 3 - Capital Grant 2022-2023 | 540,268                                                        | 540,268                   |
| <b>TOTAL INCOME</b>                    | <b>540,268</b>                                                 | <b>540,268</b>            |
| <b>Expenditure</b>                     |                                                                |                           |
| OPERATIONAL                            |                                                                |                           |
| LRCI Phase 3 - Malala Road Upgrade     | 1,276                                                          | 540,268                   |
| <b>TOTAL EXPENDITURE</b>               | <b>1,276</b>                                                   | <b>540,268</b>            |
| <b>SURPLUS/(DEFICIT)</b>               | <b>538,992</b>                                                 | <b>-</b>                  |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Long Day Care Toy & Equipment Grant Program |                           |
|--------------------------|---------------------------------------------|---------------------------|
|                          | 2022-2023<br>Actual<br>\$                   | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>            |                                             |                           |
| OPERATIONAL              |                                             |                           |
| Operational 2022-2023    | 1,452                                       | 1,452                     |
| <b>TOTAL INCOME</b>      | <b>1,452</b>                                | <b>1,452</b>              |
| <b>Expenditure</b>       |                                             |                           |
| OPERATIONAL              |                                             |                           |
| Toy & Equipment          | 1,446                                       | 1,400                     |
| Freight                  | 24                                          | 52                        |
| <b>TOTAL EXPENDITURE</b> | <b>1,470</b>                                | <b>1,452</b>              |
| <b>SURPLUS/(DEFICIT)</b> | <b>(18)</b>                                 | <b>-</b>                  |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:           | NIAA - Local Investments Funding |               |
|---------------------------------|----------------------------------|---------------|
|                                 | 2022-2023                        | 2022-2023     |
|                                 | Actual                           | Budget        |
|                                 | \$                               | \$            |
| <b>Income</b>                   |                                  |               |
| OPERATIONAL                     |                                  |               |
| Operational 2022-2023           | 50,000                           | 50,000        |
| <b>TOTAL INCOME</b>             | <b>50,000</b>                    | <b>50,000</b> |
| <b>Expenditure</b>              |                                  |               |
| OPERATIONAL                     |                                  |               |
| 2023 GARMA Youth Forum Expenses | -                                | 42,500        |
| Administration Fee              | 5,000                            | 7,500         |
| <b>TOTAL EXPENDITURE</b>        | <b>5,000</b>                     | <b>50,000</b> |
| <b>SURPLUS/(DEFICIT)</b>        | <b>45,000</b>                    | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                         | Mala'la Rd - Maningrida - DIPL \$1m |                |
|-----------------------------------------------|-------------------------------------|----------------|
|                                               | 2022-2023                           | 2022-2023      |
|                                               | Actual                              | Budget         |
|                                               | \$                                  | \$             |
| <b>Income</b>                                 |                                     |                |
| OPERATIONAL                                   |                                     |                |
| Brought Forward Capital Grants from 2021-2022 | 998,408                             | 998,408        |
| <b>TOTAL INCOME</b>                           | <b>998,408</b>                      | <b>998,408</b> |
| <b>Expenditure</b>                            |                                     |                |
| OPERATIONAL                                   |                                     |                |
| Mala'la Rd - Maningrida - DIPL \$1m           | 779,632                             | 998,408        |
| <b>TOTAL EXPENDITURE</b>                      | <b>779,632</b>                      | <b>998,408</b> |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>218,776</b>                      | <b>-</b>       |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                                                | Minjilang Creche |                |
|----------------------------------------------------------------------|------------------|----------------|
|                                                                      | 2022-2023        | 2022-2023      |
|                                                                      | Actual           | Budget         |
|                                                                      | \$               | \$             |
| <b>Income</b>                                                        |                  |                |
| OPERATIONAL                                                          |                  |                |
| Operational 2022-2023                                                | 489,167          | 489,167        |
| Brought Forward from 2021-2022                                       | 61,183           | 59,905         |
| Fees from families                                                   | -                | 9,770          |
| <b>TOTAL INCOME</b>                                                  | <b>550,350</b>   | <b>558,842</b> |
| <b>Expenditure</b>                                                   |                  |                |
| OPERATIONAL                                                          |                  |                |
| Educators (child facing)                                             | 84,353           | 186,586        |
| Administration                                                       | 1,283            | 2,500          |
| Service support                                                      | 3,030            | 10,000         |
| Staffing on costs (Super, WorkCover, Leave)                          | 79,078           | 62,027         |
| Professional development                                             | 7,334            | 4,000          |
| Administration and governance                                        | 80,190           | 66,790         |
| Building expenses (utilities, cleaning, telephone)                   | 15,217           | 30,413         |
| Building expenses (repairs and maintenance)                          | 9,423            | 33,000         |
| Educational resources                                                | 6,439            | 10,000         |
| Insurance                                                            | 3,193            | 2,500          |
| Motor vehicle expenses                                               | 5,549            | 9,800          |
| Rent expenses (Include details in description - Landlord, Agent etc) | 21,516           | 21,120         |
| IT (including hardware and software subscriptions)                   | 15,193           | 7,000          |
| Food                                                                 | 4,711            | 6,000          |
| Hygiene supplies                                                     | 1,073            | 2,500          |
| Excursions                                                           | -                | 500            |
| Resources (those used up)                                            | 3,938            | 3,500          |
| Fixed expenditure - optional categories (for projects)               | -                | 30,000         |
| <b>TOTAL EXPENDITURE</b>                                             | <b>341,520</b>   | <b>488,236</b> |
| <b>SURPLUS/(DEFICIT)</b>                                             | <b>208,830</b>   | <b>70,606</b>  |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:    | Ninja Warrior Obstacle Course |               |
|--------------------------|-------------------------------|---------------|
|                          | 2022-2023                     | 2022-2023     |
|                          | Actual                        | Budget        |
|                          | \$                            | \$            |
| <b>Income</b>            |                               |               |
| OPERATIONAL              |                               |               |
| Operational 2022-2023    | 14,300                        | 14,300        |
| <b>TOTAL INCOME</b>      | <b>14,300</b>                 | <b>14,300</b> |
| <b>Expenditure</b>       |                               |               |
| OPERATIONAL              |                               |               |
| Professional fee         | -                             | 14,300        |
| <b>TOTAL EXPENDITURE</b> | <b>-</b>                      | <b>14,300</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>14,300</b>                 | <b>-</b>      |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:               | NT Jobs Package - Aged Care |                |
|-------------------------------------|-----------------------------|----------------|
|                                     | 2022-2023                   | 2022-2023      |
|                                     | Actual                      | Budget         |
|                                     | \$                          | \$             |
| <b>Income</b>                       |                             |                |
| OPERATIONAL                         |                             |                |
| Operational 2022-2023 Wages Subsidy | 552,281                     | 552,281        |
| Operational 2022-2023 Training      | 122,112                     | 122,112        |
| Brought Forward from 2021-2022      | 146,083                     | 146,083        |
| <b>TOTAL INCOME</b>                 | <b>820,476</b>              | <b>820,476</b> |
| <b>Expenditure</b>                  |                             |                |
| OPERATIONAL                         |                             |                |
| Salaries and Oncosts                | 560,691                     | 552,281        |
| Training Expenses                   | 49,833                      | 122,112        |
| Repaid unspent Grant                | -                           | 146,083        |
| <b>TOTAL EXPENDITURE</b>            | <b>610,524</b>              | <b>820,476</b> |
| <b>SURPLUS/(DEFICIT)</b>            | <b>209,951</b>              | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | NT Govt - Install a flying fox at Jabiru lake precinct |                           |
|--------------------------|--------------------------------------------------------|---------------------------|
|                          | 2022-2023<br>Actual<br>\$                              | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>            |                                                        |                           |
| OPERATIONAL              |                                                        |                           |
| Operational 2022-2023    | 32,667                                                 | 32,667                    |
| <b>TOTAL INCOME</b>      | <b>32,667</b>                                          | <b>32,667</b>             |
| <b>Expenditure</b>       |                                                        |                           |
| OPERATIONAL              |                                                        |                           |
| Repayment of Grant       | 32,667                                                 | 32,667                    |
| <b>TOTAL EXPENDITURE</b> | <b>32,667</b>                                          | <b>32,667</b>             |
| <b>SURPLUS/(DEFICIT)</b> | <b>-</b>                                               | <b>-</b>                  |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                                        | Safety and Wellbeing - Community Night Patrols -<br>Warruwi, Minjilang and Gunbalanya |                           |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------|
|                                                              | 2022-2023<br>Actual<br>\$                                                             | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>                                                |                                                                                       |                           |
| OPERATIONAL                                                  |                                                                                       |                           |
| Operational 2022-2023                                        | 915,552                                                                               | 1,052,086                 |
| Brought Forward from 2021-2022                               | 113,830                                                                               | -                         |
| <b>TOTAL INCOME</b>                                          | <b>1,029,383</b>                                                                      | <b>1,052,086</b>          |
| <b>Expenditure</b>                                           |                                                                                       |                           |
| OPERATIONAL                                                  |                                                                                       |                           |
| <b>Salaries</b>                                              |                                                                                       |                           |
| 1 x Operations Manager L9.1 (0.5FTE)                         | 75,494                                                                                | 24,172                    |
| 1 x Gunbalanya Community Safety Coordinator L7.3<br>(0.5FTE) | 11,934                                                                                | 19,361                    |
| 1 x Gunbalanya Team Leader L5.1                              | 38,353                                                                                | 65,439                    |
| 3 x Senior Officer (0.8FTE) L4.1                             | 79,764                                                                                | 112,301                   |
| 7 x Officers 2x Min(0.8FTE), 2xWarr(0.8FTE), 3xGun L2        | 334,572                                                                               | 275,397                   |
| Salary on Costs                                              | 386,332                                                                               | 272,395                   |
| <b>Motor Vehicles</b>                                        |                                                                                       |                           |
| Vehicle Operations                                           | 58,194                                                                                | 30,000                    |
| <b>Repairs and Maintenance</b>                               |                                                                                       |                           |
| Buildings                                                    | 2,637                                                                                 | 10,560                    |
| <b>Services</b>                                              |                                                                                       |                           |
| Telephone/Fax/IT                                             | 22,937                                                                                | 13,000                    |
| Grant Administration                                         | 137,333                                                                               | 157,813                   |
| <b>Supplies</b>                                              |                                                                                       |                           |
| Utilities                                                    | 7,116                                                                                 | 10,000                    |
| General Supplies                                             | 6,414                                                                                 | 15,000                    |
| Contractor Expenses                                          |                                                                                       | 8,861                     |
| <b>Travel</b>                                                |                                                                                       |                           |
| Travel and Accommodation                                     | 12,914                                                                                | 8,678                     |
| <b>Training</b>                                              |                                                                                       |                           |
| Training Expenses                                            | 10,720                                                                                | 29,109                    |
| <b>TOTAL EXPENDITURE</b>                                     | <b>1,184,715</b>                                                                      | <b>1,052,086</b>          |
| <b>SURPLUS/(DEFICIT)</b>                                     | <b>(155,332)</b>                                                                      | <b>-</b>                  |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Ninja Warrior Obstacle Course |               |
|--------------------------|-------------------------------|---------------|
|                          | 2022-2023                     | 2022-2023     |
|                          | Actual                        | Budget        |
|                          | \$                            | \$            |
| <b>Income</b>            |                               |               |
| OPERATIONAL              |                               |               |
| Operational 2022-2023    | 14,300                        | 14,300        |
| <b>TOTAL INCOME</b>      | <b>14,300</b>                 | <b>14,300</b> |
| <b>Expenditure</b>       |                               |               |
| OPERATIONAL              |                               |               |
| Materials                | -                             | 14,300        |
| <b>TOTAL EXPENDITURE</b> | <b>-</b>                      | <b>14,300</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>14,300</b>                 | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                  | NT Remote Sports Program |                |
|----------------------------------------|--------------------------|----------------|
|                                        | 2022-2023                | 2022-2023      |
|                                        | Actual                   | Budget         |
|                                        | \$                       | \$             |
| <b>Income</b>                          |                          |                |
| OPERATIONAL                            |                          |                |
| Operational 2022-2023                  | 211,424                  | 211,424        |
| Brought Forward from 2021-2022         | 143,291                  | 143,291        |
| <b>TOTAL INCOME</b>                    | <b>354,715</b>           | <b>354,715</b> |
| <b>Expenditure</b>                     |                          |                |
| OPERATIONAL                            |                          |                |
| Salaries                               | 26,619                   | 179,347        |
| Participation in Sporting Competitions | 84,161                   | 143,342        |
| Indirect Costs                         | 31,714                   | 32,026         |
| <b>TOTAL EXPENDITURE</b>               | <b>142,494</b>           | <b>354,715</b> |
| <b>SURPLUS/(DEFICIT)</b>               | <b>212,221</b>           | <b>-</b>       |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                                    | Operate Long Day Care Centre Jabiru |                |
|----------------------------------------------------------|-------------------------------------|----------------|
|                                                          | 2022-2023                           | 2022-2023      |
|                                                          | Actual                              | Budget         |
|                                                          | \$                                  | \$             |
| <b>Income</b>                                            |                                     |                |
| OPERATIONAL                                              |                                     |                |
| Operational 2022-2023 Northern Territory Subsidy         | 25,976                              | 25,116         |
| FAO Childcare Benefit                                    | 233,067                             | 300,000        |
| Service Fee Income                                       | 209,935                             | 260,000        |
| Internal Staff Cost - Income                             | 126,666                             | 60,000         |
| <b>TOTAL INCOME</b>                                      | <b>595,644</b>                      | <b>645,116</b> |
| <b>Expenditure</b>                                       |                                     |                |
| OPERATIONAL                                              |                                     |                |
| Salaries and Oncosts                                     | 815,091                             | 475,716        |
| Contractor Expenses - Pest Control                       | 116                                 | 300            |
| Contractor Expenses - Dispenser Service                  | 300                                 | 309            |
| Contractor Expenses - Repairs and Maintenance            | 15,231                              | 3,032          |
| Contractor Expenses - Cleaning                           | 369                                 | 2,249          |
| Contractor Expenses - Fire Safety & Extinguisher Testing | 5,807                               | 6,500          |
| Materials General                                        | 15,198                              | 2,282          |
| Printing and Stationary                                  | 2,247                               | 1,931          |
| Food Purchases                                           | 17,096                              | 11,276         |
| Minor Equipment < , \$5,000.00                           | 341                                 | 400            |
| Bank Fees and Charges                                    | 1,596                               | 1,523          |
| Freight & Postage Expenses                               | 661                                 | 711            |
| Travel and Accommodation                                 | -                                   | 10,521         |
| Training Expenses                                        | 2,616                               | 6,686          |
| Electricity/Gas                                          | 15,161                              | 14,379         |
| Computer/Telephone/Internet Expenses                     | 14,238                              | 15,000         |
| Uniforms                                                 | 711                                 | 1,387          |
| Software License Maintenance Fee                         | 2,739                               | 2,327          |
| Licence Fees                                             | -                                   | 317            |
| Administration Fee                                       | 66,450                              | 79,791         |
| Memberships and Subscriptions                            | 497                                 | 1,279          |
| Lease Expenses                                           | 7,575                               | 7,200          |
| <b>TOTAL EXPENDITURE</b>                                 | <b>984,042</b>                      | <b>645,116</b> |
| <b>SURPLUS/(DEFICIT)</b>                                 | <b>(388,398)</b>                    | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:            | Outside School Hours Care (OSHC) - Warruwi |               |
|----------------------------------|--------------------------------------------|---------------|
|                                  | 2022-2023                                  | 2022-2023     |
|                                  | Actual                                     | Budget        |
|                                  | \$                                         | \$            |
| <b>Income</b>                    |                                            |               |
| OPERATIONAL                      |                                            |               |
| Operational 2022-2023            | 50,375                                     | 95,756        |
| Brought Forward from 2021-2022   | 45,381                                     |               |
| <b>TOTAL INCOME</b>              | <b>95,756</b>                              | <b>95,756</b> |
| <b>Expenditure</b>               |                                            |               |
| OPERATIONAL                      |                                            |               |
| Salaries and Wages               | 53,469                                     | 58,393        |
| Client Support Consumables       | 13                                         | 5,000         |
| Provisions                       | -                                          | 6,000         |
| Information Technology           | 13,500                                     | 9,000         |
| Buidling repaire and Maintenance | -                                          | 1,000         |
| Administration                   | 14,363                                     | 14,363        |
| Professional Development         | -                                          | 2,000         |
| <b>TOTAL EXPENDITURE</b>         | <b>81,344</b>                              | <b>95,756</b> |
| <b>SURPLUS/(DEFICIT)</b>         | <b>14,412</b>                              | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:          | Oval Upgrade - Maningrida |                |
|--------------------------------|---------------------------|----------------|
|                                | 2022-2023                 | 2022-2023      |
|                                | Actual                    | Budget         |
|                                | \$                        | \$             |
| <b>Income</b>                  |                           |                |
| OPERATIONAL                    |                           |                |
| Brought Forward from 2021-2022 | 277,381                   | 277,381        |
| <b>TOTAL INCOME</b>            | <b>277,381</b>            | <b>277,381</b> |
| <b>Expenditure</b>             |                           |                |
| OPERATIONAL                    |                           |                |
| Oval Upgrade                   | 277,380                   | 277,381        |
| <b>TOTAL EXPENDITURE</b>       | <b>277,380</b>            | <b>277,381</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>1</b>                  | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                         | Purchase a Rubbish Compactor - Warruwi |                |
|-----------------------------------------------|----------------------------------------|----------------|
|                                               | 2022-2023                              | 2022-2023      |
|                                               | Actual                                 | Budget         |
|                                               | \$                                     | \$             |
| <b>Income</b>                                 |                                        |                |
| OPERATIONAL                                   |                                        |                |
| Brought Forward Capital Grants from 2021-2022 | 162,000                                | 162,000        |
| <b>TOTAL INCOME</b>                           | <b>162,000</b>                         | <b>162,000</b> |
| <b>Expenditure</b>                            |                                        |                |
| OPERATIONAL                                   |                                        |                |
| Isuzu NQR, RUSS minipactor                    | 162,000                                | 162,000        |
| <b>TOTAL EXPENDITURE</b>                      | <b>162,000</b>                         | <b>162,000</b> |
| <b>SURPLUS/(DEFICIT)</b>                      | <b>-</b>                               | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | PIF - Excavator for Minjilang |               |
|--------------------------|-------------------------------|---------------|
|                          | 2022-2023                     | 2022-2023     |
|                          | Actual                        | Budget        |
|                          | \$                            | \$            |
| <b>Income</b>            |                               |               |
| OPERATIONAL              |                               |               |
| Capital 2022-2023        | 40,910                        | 40,910        |
| <b>TOTAL INCOME</b>      | <b>40,910</b>                 | <b>40,910</b> |
| <b>Expenditure</b>       |                               |               |
| OPERATIONAL              |                               |               |
| Excavator for Minjilang  | 44,575                        | 40,910        |
| <b>TOTAL EXPENDITURE</b> | <b>44,575</b>                 | <b>40,910</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>3,665</b>                  | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:      | PIF - Sewerage Telemetry |                |
|----------------------------|--------------------------|----------------|
|                            | 2022-2023                | 2022-2023      |
|                            | Actual                   | Budget         |
|                            | \$                       | \$             |
| <b>Income</b>              |                          |                |
| OPERATIONAL                |                          |                |
| Capital 2022-2023          | 117,920                  | 117,920        |
| <b>TOTAL INCOME</b>        | <b>117,920</b>           | <b>117,920</b> |
| <b>Expenditure</b>         |                          |                |
| OPERATIONAL                |                          |                |
| Isuzu NQR, RUSS minipactor | -                        | 117,920        |
| <b>TOTAL EXPENDITURE</b>   | <b>-</b>                 | <b>117,920</b> |
| <b>SURPLUS/(DEFICIT)</b>   | <b>117,920</b>           | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                         | Purchase Mobilty Lift - Jabiru Pool |               |
|-----------------------------------------------|-------------------------------------|---------------|
|                                               | 2022-2023                           | 2022-2023     |
|                                               | Actual                              | Budget        |
|                                               | \$                                  | \$            |
| <b>Income</b>                                 |                                     |               |
| OPERATIONAL                                   |                                     |               |
| Capital 2022-2023                             | 5,025                               | 5,025         |
| Brought Forward Capital Grants from 2021-2022 | 5,025                               | 5,025         |
| <b>TOTAL INCOME</b>                           | <b>10,050</b>                       | <b>10,050</b> |
| <b>Expenditure</b>                            |                                     |               |
| OPERATIONAL                                   |                                     |               |
| Mobilty Lift                                  | 10,050                              | 10,050        |
| <b>TOTAL EXPENDITURE</b>                      | <b>10,050</b>                       | <b>10,050</b> |
| <b>Council Contribution</b>                   | <b>-</b>                            | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                            | Purchase LED Screens |                |
|--------------------------------------------------|----------------------|----------------|
|                                                  | 2022-2023            | 2022-2023      |
|                                                  | Actual               | Budget         |
|                                                  | \$                   | \$             |
| <b>Income</b>                                    |                      |                |
| OPERATIONAL                                      |                      |                |
| Capital 2022-2023                                | 38,500               | 38,500         |
| Brought Forward Capital Grants from FY 2021-2022 | 82,909               | 82,909         |
| <b>TOTAL INCOME</b>                              | <b>121,409</b>       | <b>121,409</b> |
| <b>Expenditure</b>                               |                      |                |
| OPERATIONAL                                      |                      |                |
| LED Screens                                      | 46,251               | 121,409        |
| <b>TOTAL EXPENDITURE</b>                         | <b>46,251</b>        | <b>121,409</b> |
| <b>SURPLUS/(DEFICIT)</b>                         | <b>75,158</b>        | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | R2R - ID 114234 - Malala Road - Maningrida From Lot 1646 to Lot 736 |                |
|--------------------------|---------------------------------------------------------------------|----------------|
|                          | 2022-2023                                                           | 2022-2023      |
|                          | Actual                                                              | Budget         |
|                          | \$                                                                  | \$             |
| <b>Income</b>            |                                                                     |                |
| OPERATIONAL              |                                                                     |                |
| Capital Grant 2022-2023  | 171,810                                                             | 171,810        |
| <b>TOTAL INCOME</b>      | <b>171,810</b>                                                      | <b>171,810</b> |
| <b>Expenditure</b>       |                                                                     |                |
| OPERATIONAL              |                                                                     |                |
| Mobilty Lift             | 171,810                                                             | 171,810        |
| <b>TOTAL EXPENDITURE</b> | <b>171,810</b>                                                      | <b>171,810</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>-</b>                                                            | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

Activity Description: **R2R - ID 121678 - Malala Road - Maningrida From Lot 736 to Lot 739**

|                          | <b>2022-2023</b> | <b>2022-2023</b> |
|--------------------------|------------------|------------------|
|                          | <b>Actual</b>    | <b>Budget</b>    |
|                          | <b>\$</b>        | <b>\$</b>        |
| <b>Income</b>            |                  |                  |
| OPERATIONAL              |                  |                  |
| Capital Grant 2022-2023  | 1,080,538        | 1,080,538        |
| <b>TOTAL INCOME</b>      | <b>1,080,538</b> | <b>1,080,538</b> |
| <b>Expenditure</b>       |                  |                  |
| OPERATIONAL              |                  |                  |
| Grant Repayment          | 1,080,538        | 1,080,538        |
| <b>TOTAL EXPENDITURE</b> | <b>1,080,538</b> | <b>1,080,538</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>-</b>         | <b>-</b>         |

**INCOME & EXPENDITURE STATEMENT**

Activity Description: **Deliver Indigenous Broadcasting Programs (RIBS)**

|                                                    | <b>2022-2023</b> | <b>2022-2023</b> |
|----------------------------------------------------|------------------|------------------|
|                                                    | <b>Actual</b>    | <b>Budget</b>    |
|                                                    | <b>\$</b>        | <b>\$</b>        |
| <b>Income</b>                                      |                  |                  |
| OPERATIONAL                                        |                  |                  |
| Operational 2022-2023                              | 6,361            | 35,000           |
| Brought Forward from 2021-2022                     | 38,315           |                  |
| <b>TOTAL INCOME</b>                                | <b>44,676</b>    | <b>35,000</b>    |
| <b>Expenditure</b>                                 |                  |                  |
| OPERATIONAL                                        |                  |                  |
| Licence Fees                                       | 168              | 500              |
| Utilities                                          | 21,887           | 10,000           |
| Repairs and Maintenance - Building/Other Equipment | 5,173            | 19,250           |
| Insurance                                          | 72               | -                |
| Administration                                     | 954              | 5,250            |
| <b>TOTAL EXPENDITURE</b>                           | <b>28,254</b>    | <b>35,000</b>    |
| <b>SURPLUS/(DEFICIT)</b>                           | <b>16,422</b>    | <b>-</b>         |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Red Dust Healing at Minjilang and Warruwi |               |
|--------------------------|-------------------------------------------|---------------|
|                          | 2022-2023                                 | 2022-2023     |
|                          | Actual                                    | Budget        |
|                          | \$                                        | \$            |
| <b>Income</b>            |                                           |               |
| OPERATIONAL              |                                           |               |
| Operational 2022-2023    | 10,000                                    | 10,000        |
| <b>TOTAL INCOME</b>      | <b>10,000</b>                             | <b>10,000</b> |
| <b>Expenditure</b>       |                                           |               |
| OPERATIONAL              |                                           |               |
| Grant Repayment          | 10,000                                    | 10,000        |
| <b>TOTAL EXPENDITURE</b> | <b>10,000</b>                             | <b>10,000</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>-</b>                                  | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Remote Sports Voucher Program |               |
|--------------------------|-------------------------------|---------------|
|                          | 2022-2023                     | 2022-2023     |
|                          | Actual                        | Budget        |
|                          | \$                            | \$            |
| <b>Income</b>            |                               |               |
| OPERATIONAL              |                               |               |
| Operational 2022-2023    | 20,059                        | 20,059        |
| <b>TOTAL INCOME</b>      | <b>20,059</b>                 | <b>20,059</b> |
| <b>Expenditure</b>       |                               |               |
| OPERATIONAL              |                               |               |
| Professional Fee Expense | 20,053                        | 20,059        |
| <b>TOTAL EXPENDITURE</b> | <b>20,053</b>                 | <b>20,059</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>6</b>                      | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:          | Safety and Wellbeing - Sport and Recreation |                |
|--------------------------------|---------------------------------------------|----------------|
|                                | 2022-2023                                   | 2022-2023      |
|                                | Actual                                      | Budget         |
|                                | \$                                          | \$             |
| <b>Income</b>                  |                                             |                |
| OPERATIONAL                    |                                             |                |
| Operational 2022-2023          | 467,556                                     | 515,000        |
| Brought Forward from 2021-2022 | 47,445                                      | -              |
| <b>TOTAL INCOME</b>            | <b>515,000</b>                              | <b>515,000</b> |
| <b>Expenditure</b>             |                                             |                |
| OPERATIONAL                    |                                             |                |
| Salaries                       | 281,297                                     | 357,500        |
| Activities                     | 44,405                                      | 50,000         |
| Training                       | 10,243                                      | 10,000         |
| Travel                         | 16,124                                      | 15,000         |
| Administration Fee/Services    | 82,500                                      | 82,500         |
| <b>TOTAL EXPENDITURE</b>       | <b>434,569</b>                              | <b>515,000</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>80,432</b>                               | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:          | Strong Women for Healthy Network Forum |              |
|--------------------------------|----------------------------------------|--------------|
|                                | 2022-2023                              | 2022-2023    |
|                                | Actual                                 | Budget       |
|                                | \$                                     | \$           |
| <b>Income</b>                  |                                        |              |
| OPERATIONAL                    |                                        |              |
| Brought Forward from 2021-2022 | 1,135                                  | 1,135        |
| <b>TOTAL INCOME</b>            | <b>1,135</b>                           | <b>1,135</b> |
| <b>Expenditure</b>             |                                        |              |
| OPERATIONAL                    |                                        |              |
| Travel Allowances              | -                                      | -            |
| Accommodation Expenses         | -                                      | 1,135        |
| <b>TOTAL EXPENDITURE</b>       | <b>-</b>                               | <b>1,135</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>1,135</b>                           | <b>-</b>     |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                | Suicide Prevention Workshops |               |
|--------------------------------------|------------------------------|---------------|
|                                      | 2022-2023                    | 2022-2023     |
|                                      | Actual                       | Budget        |
|                                      | \$                           | \$            |
| <b>Income</b>                        |                              |               |
| OPERATIONAL                          |                              |               |
| Operational 2022-2023                | 48,000                       | 48,000        |
| Brought forward from 2021-2022       | 3,337                        | 3,337         |
| <b>TOTAL INCOME</b>                  | <b>51,337</b>                | <b>51,337</b> |
| <b>Expenditure</b>                   |                              |               |
| OPERATIONAL                          |                              |               |
| Conduct Suicide Prevention Workshops | -                            | 44,137        |
| Grant Administration Fee             | 7,200                        | 7,200         |
| <b>TOTAL EXPENDITURE</b>             | <b>7,200</b>                 | <b>51,337</b> |
| <b>SURPLUS/(DEFICIT)</b>             | <b>44,137</b>                | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Support Childcare Services |               |
|--------------------------|----------------------------|---------------|
|                          | 2022-2023                  | 2022-2023     |
|                          | Actual                     | Budget        |
|                          | \$                         | \$            |
| <b>Income</b>            |                            |               |
| OPERATIONAL              |                            |               |
| Operational 2022-2023    | 66,666                     | 66,666        |
| <b>TOTAL INCOME</b>      | <b>66,666</b>              | <b>66,666</b> |
| <b>Expenditure</b>       |                            |               |
| OPERATIONAL              |                            |               |
| Staff Salaries           | 66,666                     | 66,666        |
| <b>TOTAL EXPENDITURE</b> | <b>66,666</b>              | <b>66,666</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>-</b>                   | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                                | TEABBA Staff Funding |                |
|------------------------------------------------------|----------------------|----------------|
|                                                      | 2022-2023            | 2022-2023      |
|                                                      | Actual               | Budget         |
|                                                      | \$                   | \$             |
| <b>Income</b>                                        |                      |                |
| OPERATIONAL                                          |                      |                |
| Operational 2022-2023                                | 10,264               | 10,264         |
| Brought Forward Operational Grants from FY 2022-2023 | 102,132              | 102,132        |
| <b>TOTAL INCOME</b>                                  | <b>112,396</b>       | <b>112,396</b> |
| <b>Expenditure</b>                                   |                      |                |
| OPERATIONAL                                          |                      |                |
| Staff Salaries                                       | 100,067              | 112,396        |
| <b>TOTAL EXPENDITURE</b>                             | <b>100,067</b>       | <b>112,396</b> |
| <b>SURPLUS/(DEFICIT)</b>                             | <b>12,329</b>        | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:          | Territory Day Community Grant |            |
|--------------------------------|-------------------------------|------------|
|                                | 2022-2023                     | 2022-2023  |
|                                | Actual                        | Budget     |
|                                | \$                            | \$         |
| <b>Income</b>                  |                               |            |
| OPERATIONAL                    |                               |            |
| Brought forward from 2021-2022 | 631                           | 631        |
| <b>TOTAL INCOME</b>            | <b>631</b>                    | <b>631</b> |
| <b>Expenditure</b>             |                               |            |
| OPERATIONAL                    |                               |            |
| Materials General              | -                             | 631        |
| <b>TOTAL EXPENDITURE</b>       | <b>-</b>                      | <b>631</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>631</b>                    | <b>-</b>   |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                                  | Warruwi Crèche            |                           |
|--------------------------------------------------------|---------------------------|---------------------------|
|                                                        | 2022-2023<br>Actual<br>\$ | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>                                          |                           |                           |
| OPERATIONAL                                            |                           |                           |
| Operational 2022-2023                                  | 406,760                   | 406,760                   |
| Brought forward from 2021-2022                         | 59,688                    | 59,688                    |
| Fees from families                                     | -                         | 6,252                     |
| <b>TOTAL INCOME</b>                                    | <b>466,448</b>            | <b>472,701</b>            |
| <b>Expenditure</b>                                     |                           |                           |
| OPERATIONAL                                            |                           |                           |
| Educators (child facing)                               | 112,314                   | 167,911                   |
| Administration                                         | -                         | 3,500                     |
| Service support                                        | 9,039                     | 13,000                    |
| Staffing on costs (Super, WorkCover, Leave)            | 75,330                    | 60,858                    |
| Professional development                               | 28,333                    | 5,000                     |
| Administration and governance                          | 57,355                    | 57,355                    |
| Building expenses (utilities, cleaning, telephone)     | 10,894                    | 15,000                    |
| Building expenses (repairs and maintenance)            | 7,402                     | 14,000                    |
| Educational resources                                  | 10,861                    | 11,000                    |
| Insurance                                              | 4,145                     | 2,500                     |
| Motor vehicle expenses                                 | -                         | 1,500                     |
| IT (including hardware and software subscriptions)     | 12,278                    | 7,000                     |
| Food                                                   | 8,112                     | 8,000                     |
| Hygiene supplies                                       | 1,579                     | 3,000                     |
| Excursions                                             | -                         | 1,000                     |
| Resources (those used up)                              | 3,119                     | 3,500                     |
| Fixed expenditure - optional categories (for projects) | -                         | 30,000                    |
| <b>TOTAL EXPENDITURE</b>                               | <b>340,761</b>            | <b>404,124</b>            |
| <b>SURPLUS/(DEFICIT)</b>                               | <b>125,687</b>            | <b>68,577</b>             |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:          | Waste and Resource Management |                |
|--------------------------------|-------------------------------|----------------|
|                                | 2022-2023                     | 2022-2023      |
|                                | Actual                        | Budget         |
|                                | \$                            | \$             |
| <b>Income</b>                  |                               |                |
| OPERATIONAL                    |                               |                |
| Capital 2022-2023              | 148,800                       | 148,800        |
| Brought Forward from 2021-2022 | 85,345                        | 85,345         |
| <b>TOTAL INCOME</b>            | <b>234,145</b>                | <b>234,145</b> |
| <b>Expenditure</b>             |                               |                |
| OPERATIONAL                    |                               |                |
| Freight & Postage Expense      | 2,489                         | 2,489          |
| <b>Capital</b>                 |                               |                |
| Purchase Wheel Loader          | 231,656                       | 231,656        |
| <b>TOTAL EXPENDITURE</b>       | <b>234,145</b>                | <b>234,145</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>-</b>                      | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:          | Maningrida Oval Changerooms |                |
|--------------------------------|-----------------------------|----------------|
|                                | 2022-2023                   | 2022-2023      |
|                                | Actual                      | Budget         |
|                                | \$                          | \$             |
| <b>Income</b>                  |                             |                |
| OPERATIONAL                    |                             |                |
| Operational 2022-2023          | 415,000                     | 415,000        |
| <b>TOTAL INCOME</b>            | <b>415,000</b>              | <b>415,000</b> |
| <b>Expenditure</b>             |                             |                |
| OPERATIONAL                    |                             |                |
| <b>Capital</b>                 |                             |                |
| Warruwi Community Hall Upgrade | -                           | 415,000        |
| <b>TOTAL EXPENDITURE</b>       | <b>-</b>                    | <b>415,000</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>415,000</b>              | <b>-</b>       |

### INCOME & EXPENDITURE STATEMENT

| Activity Description:                       | Women's Safe House - Gunbalanya |                |
|---------------------------------------------|---------------------------------|----------------|
|                                             | 2022-2023                       | 2022-2023      |
|                                             | Actual                          | Budget         |
|                                             | \$                              | \$             |
| <b>Income</b>                               |                                 |                |
| OPERATIONAL                                 |                                 |                |
| Operational 2022-2023                       | 440,453                         | 440,453        |
| Brought forward from 2021-2022              | 111,814                         | 111,814        |
| <b>TOTAL INCOME</b>                         | <b>552,267</b>                  | <b>552,267</b> |
| <b>Expenditure</b>                          |                                 |                |
| OPERATIONAL                                 |                                 |                |
| Employee Costs                              | 322,600                         | 371,825        |
| Client Support Consumables                  | 17,055                          | 10,000         |
| Motor Vehicle Expenses                      | 8,442                           | 7,500          |
| Travel & Accommodation                      | 17,322                          | 2,500          |
| Repairs & Maintenance                       | 4,156                           | 7,500          |
| Phone/Fax/Internet                          | 10,648                          | 9,000          |
| Printing & Stationery                       | 292                             | 350            |
| Management Fees                             | 66,068                          | 66,068         |
| Utilities                                   | 17,947                          | 13,000         |
| Bussiness Planning Reporting and Evaluation | -                               | 33,000         |
| Training                                    | 1,295                           | 31,524         |
| <b>TOTAL EXPENDITURE</b>                    | <b>465,826</b>                  | <b>552,267</b> |
| <b>SURPLUS/(DEFICIT)</b>                    | <b>86,442</b>                   | <b>-</b>       |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                             | Womens Safe House Flexible Support |               |
|---------------------------------------------------|------------------------------------|---------------|
|                                                   | 2022-2023                          | 2022-2023     |
|                                                   | Actual                             | Budget        |
|                                                   | \$                                 | \$            |
| <b>Income</b>                                     |                                    |               |
| OPERATIONAL                                       |                                    |               |
| Brought Forward Operational Grants from 2021-2022 | 79,666                             | 79,666        |
| <b>TOTAL INCOME</b>                               | <b>79,666</b>                      | <b>79,666</b> |
| <b>Expenditure</b>                                |                                    |               |
| OPERATIONAL                                       |                                    |               |
| Support Expenses                                  | 8,051                              | 79,666        |
| <b>TOTAL EXPENDITURE</b>                          | <b>8,051</b>                       | <b>79,666</b> |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>71,615</b>                      | <b>-</b>      |

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:    | Womens Safe House - National Partnership Agreement |                |
|--------------------------|----------------------------------------------------|----------------|
|                          | 2022-2023                                          | 2022-2023      |
|                          | Actual                                             | Budget         |
|                          | \$                                                 | \$             |
| <b>Income</b>            |                                                    |                |
| OPERATIONAL              |                                                    |                |
| Operational 2022-2023    | 200,202                                            | 200,202        |
| <b>TOTAL INCOME</b>      | <b>200,202</b>                                     | <b>200,202</b> |
| <b>Expenditure</b>       |                                                    |                |
| OPERATIONAL              |                                                    |                |
| Support Expenses         | -                                                  | 200,202        |
| <b>TOTAL EXPENDITURE</b> | <b>-</b>                                           | <b>200,202</b> |
| <b>SURPLUS/(DEFICIT)</b> | <b>200,202</b>                                     | <b>-</b>       |

| INCOME & EXPENDITURE STATEMENT                    |                                       |              |
|---------------------------------------------------|---------------------------------------|--------------|
| Activity Description:                             | Womens Safe House Paint and Furniture |              |
|                                                   | 2022-2023                             | 2022-2023    |
|                                                   | Actual                                | Budget       |
|                                                   | \$                                    | \$           |
| <b>Income</b>                                     |                                       |              |
| OPERATIONAL                                       |                                       |              |
| Brought Forward Operational Grants from 2021-2022 | 3,655                                 | 3,655        |
| <b>TOTAL INCOME</b>                               | <b>3,655</b>                          | <b>3,655</b> |
| <b>Expenditure</b>                                |                                       |              |
| OPERATIONAL                                       |                                       |              |
| Paint and Furniture                               | 3,713                                 | 3,655        |
| <b>TOTAL EXPENDITURE</b>                          | <b>3,713</b>                          | <b>3,655</b> |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>(58)</b>                           | <b>-</b>     |

| INCOME & EXPENDITURE STATEMENT |                           |              |
|--------------------------------|---------------------------|--------------|
| Activity Description:          | Worker and Wellbeing Fund |              |
|                                | 2022-2023                 | 2022-2023    |
|                                | Actual                    | Budget       |
|                                | \$                        | \$           |
| <b>Income</b>                  |                           |              |
| OPERATIONAL                    |                           |              |
| Brought Forward from 2021-2022 | 6,675                     | 6,675        |
| <b>TOTAL INCOME</b>            | <b>6,675</b>              | <b>6,675</b> |
| <b>Expenditure</b>             |                           |              |
| OPERATIONAL                    |                           |              |
| Support Expenses               | 6,710                     | 6,675        |
| <b>TOTAL EXPENDITURE</b>       | <b>6,710</b>              | <b>6,675</b> |
| <b>SURPLUS/(DEFICIT)</b>       | <b>(35)</b>               | <b>-</b>     |

Financial Performance

**INCOME & EXPENDITURE STATEMENT**

| Activity Description:                             | Youth Mobile Gym - Maningrida |                           |
|---------------------------------------------------|-------------------------------|---------------------------|
|                                                   | 2022-2023<br>Actual<br>\$     | 2022-2023<br>Budget<br>\$ |
| <b>Income</b>                                     |                               |                           |
| OPERATIONAL                                       |                               |                           |
| Brought Forward Operational Grants From 2021-2022 | 2,000                         | 2,000                     |
| <b>TOTAL INCOME</b>                               | <b>2,000</b>                  | <b>2,000</b>              |
| <b>Expenditure</b>                                |                               |                           |
| OPERATIONAL                                       |                               |                           |
| Mobile Gym Equipment                              | 1,240                         | 2,000                     |
| <b>TOTAL EXPENDITURE</b>                          | <b>1,240</b>                  | <b>2,000</b>              |
| <b>SURPLUS/(DEFICIT)</b>                          | <b>760</b>                    | <b>-</b>                  |

# Special Schedule B - Local Authority Reports 2022-23

## Gunbalanya Community Profit and Loss Report

Year Ended 30 June 2023

|                                                | 2022-2023        |                    |                  |
|------------------------------------------------|------------------|--------------------|------------------|
|                                                | Actual           | Budget             | \$ Variance      |
| <b>OPERATING REVENUE</b>                       |                  |                    |                  |
| Income Rates                                   | 653,736          | 645,606            | 8,131            |
| Income Council Fees and Charges                | 23,075           | 27,333             | (4,258)          |
| Income Operating Grants                        | 1,873,330        | 2,027,032          | (153,702)        |
| Income Allocation                              | 298,562          | 301,948            | (3,386)          |
| Other Income                                   | 27,217           | 26,952             | 264              |
| Income Agency and Commercial Services          | 1,744,901        | 1,758,966          | (14,064)         |
| <b>Total Operating Revenue</b>                 | <b>4,620,822</b> | <b>4,787,837</b>   | <b>(167,015)</b> |
| <b>OPERATING EXPENDITURE</b>                   |                  |                    |                  |
| Employee Expenses                              | 2,706,140        | 2,707,792          | 1,652            |
| Contract and Material Expenses                 | 942,010          | 1,764,700          | 822,690          |
| Finance Expenses                               | 3,042            | 2,400              | (642)            |
| Travel, Freight and Accom Expenses             | 125,841          | 137,565            | 11,724           |
| Fuel, Utilities & Communication                | 373,681          | 346,780            | (26,901)         |
| Other Expenses                                 | 766,524          | 930,257            | 163,733          |
| <b>Total Operating Expenditure</b>             | <b>4,917,237</b> | <b>5,889,493</b>   | <b>972,256</b>   |
| <b>Net Surplus / (Deficit) - Rev Exp Only:</b> | <b>(296,415)</b> | <b>(1,101,656)</b> | <b>805,241</b>   |
| <b>CAPITAL INCOME</b>                          |                  |                    |                  |
| Capital Grant and Contributions                | 139,445          | 361,639            | (222,193)        |
| <b>Total Capital Income</b>                    | <b>139,445</b>   | <b>361,639</b>     | <b>(222,193)</b> |
| <b>CAPITAL EXPENDITURE</b>                     |                  |                    |                  |
| Capital Expenditure                            | 587,926          | 662,571            | 74,645           |
| <b>Total Capital Expenditure</b>               | <b>587,926</b>   | <b>662,571</b>     | <b>74,645</b>    |
| <b>Total Capital Surplus / (Deficit)</b>       | <b>(448,480)</b> | <b>(300,932)</b>   | <b>(147,548)</b> |
| <b>Net Surplus / (Deficit)</b>                 | <b>(744,895)</b> | <b>(1,402,588)</b> | <b>657,693</b>   |

# Maningrida Community Profit and Loss Report

Year Ended 30 June 2023

|                                                | 2022-2023        |                    |                    |
|------------------------------------------------|------------------|--------------------|--------------------|
|                                                | Actual           | Budget             | \$ Variance        |
| <b>OPERATING REVENUE</b>                       |                  |                    |                    |
| Income Rates                                   | 1,175,503        | 1,180,659          | (5,156)            |
| Income Council Fees and Charges                | 44,242           | 50,309             | (6,067)            |
| Income Operating Grants                        | 1,097,289        | 1,228,937          | (131,648)          |
| Income Allocation                              | 108,303          | 96,811             | 11,491             |
| Other Income                                   | (2,486)          | 169,440            | (171,926)          |
| Income Agency and Commercial Services          | 1,227,223        | 1,238,974          | (11,751)           |
| <b>Total Operating Revenue</b>                 | <b>3,650,074</b> | <b>3,965,131</b>   | <b>(315,057)</b>   |
| <b>OPERATING EXPENDITURE</b>                   |                  |                    |                    |
| Employee Expenses                              | 1,748,281        | 1,708,341          | (39,940)           |
| Contract and Material Expenses                 | 1,013,212        | 1,637,935          | 624,723            |
| Finance Expenses                               | 74,208           | 1,040              | (73,168)           |
| Travel, Freight and Accom Expenses             | 190,871          | 212,971            | 22,100             |
| Fuel, Utilities & Communication                | 441,975          | 387,895            | (54,080)           |
| Other Expenses                                 | 476,368          | 568,432            | 92,064             |
| <b>Total Operating Expenditure</b>             | <b>3,944,915</b> | <b>4,516,614</b>   | <b>571,699</b>     |
| <b>Net Surplus / (Deficit) - Rev Exp Only:</b> | <b>(294,841)</b> | <b>(551,483)</b>   | <b>256,642</b>     |
| <b>CAPITAL INCOME</b>                          |                  |                    |                    |
| Capital Grant and Contributions                | 2,299,011        | 3,721,280          | (1,422,269)        |
| <b>Total Capital Income</b>                    | <b>2,299,011</b> | <b>3,721,280</b>   | <b>(1,422,269)</b> |
| <b>CAPITAL EXPENDITURE</b>                     |                  |                    |                    |
| Capital Expenditure                            | 2,650,503        | 4,244,460          | 1,593,957          |
| <b>Total Capital Expenditure</b>               | <b>2,650,503</b> | <b>4,244,460</b>   | <b>1,593,957</b>   |
| <b>Total Capital Surplus / (Deficit)</b>       | <b>(351,492)</b> | <b>(523,180)</b>   | <b>171,688</b>     |
| <b>Net Surplus / (Deficit)</b>                 | <b>(646,333)</b> | <b>(1,074,663)</b> | <b>428,330</b>     |

# Minjilang Community Profit and Loss Report

Year Ended 30 June 2023

|                                                | 2022-2023        |                  |                 |
|------------------------------------------------|------------------|------------------|-----------------|
|                                                | Actual           | Budget           | \$ Variance     |
| <b>OPERATING REVENUE</b>                       |                  |                  |                 |
| Income Rates                                   | 111,411          | 115,490          | (4,079)         |
| Income Council Fees and Charges                | 19,421           | 19,842           | (421)           |
| Income Operating Grants                        | 689,830          | 765,264          | (75,434)        |
| Income Allocation                              | 96,868           | 98,389           | (1,521)         |
| Other Income                                   | 8,482            | 8,200            | 282             |
| Income Agency and Commercial Services          | 946,267          | 960,716          | (14,449)        |
| <b>Total Operating Revenue</b>                 | <b>1,872,279</b> | <b>1,967,901</b> | <b>(95,622)</b> |
| <b>OPERATING EXPENDITURE</b>                   |                  |                  |                 |
| Employee Expenses                              | 1,409,510        | 1,321,098        | (88,412)        |
| Contract and Material Expenses                 | 247,639          | 495,366          | 247,726         |
| Finance Expenses                               | 15,804           | 1,500            | (14,304)        |
| Travel, Freight and Accom Expenses             | 126,939          | 170,541          | 43,601          |
| Fuel, Utilities & Communication                | 313,099          | 314,428          | 1,328           |
| Other Expenses                                 | 327,623          | 419,626          | 92,003          |
| <b>Total Operating Expenditure</b>             | <b>2,440,614</b> | <b>2,722,558</b> | <b>281,943</b>  |
| <b>Net Surplus / (Deficit) - Rev Exp Only:</b> | <b>(568,335)</b> | <b>(754,657)</b> | <b>186,322</b>  |
| <b>CAPITAL INCOME</b>                          |                  |                  |                 |
| Capital Grant and Contributions                | 130,910          | 128,103          | 2,807           |
| <b>Total Capital Income</b>                    | <b>130,910</b>   | <b>128,103</b>   | <b>2,807</b>    |
| <b>CAPITAL EXPENDITURE</b>                     |                  |                  |                 |
| Capital Expenditure                            | 127,780          | 275,120          | 147,340         |
| <b>Total Capital Expenditure</b>               | <b>127,780</b>   | <b>275,120</b>   | <b>147,340</b>  |
| <b>Total Capital Surplus / (Deficit)</b>       | <b>3,130</b>     | <b>(147,017)</b> | <b>150,148</b>  |
| <b>Net Surplus / (Deficit)</b>                 | <b>(565,205)</b> | <b>(901,674)</b> | <b>336,469</b>  |

# Warruwi Community Profit and Loss Report

Year Ended 30 June 2023

|                                                | 2022-2023          |                    |                |
|------------------------------------------------|--------------------|--------------------|----------------|
|                                                | Actual             | Budget             | \$ Variance    |
| <b>OPERATING REVENUE</b>                       |                    |                    |                |
| Income Rates                                   | 177,734            | 177,774            | (40)           |
| Income Council Fees and Charges                | 4,435              | 6,673              | (2,238)        |
| Income Operating Grants                        | 676,301            | 655,301            | 21,000         |
| Income Allocation                              | 49,543             | 34,209             | 15,333         |
| Other Income                                   | 7,189              | 6,000              | 1,189          |
| Income Agency and Commercial Services          | 786,646            | 779,320            | 7,326          |
| <b>Total Operating Revenue</b>                 | <b>1,701,848</b>   | <b>1,659,277</b>   | <b>42,571</b>  |
| <b>OPERATING EXPENDITURE</b>                   |                    |                    |                |
| Employee Expenses                              | 2,075,787          | 1,889,283          | (186,504)      |
| Contract and Material Expenses                 | 254,486            | 454,694            | 200,208        |
| Finance Expenses                               | 13,667             | 350                | (13,317)       |
| Travel, Freight and Accom Expenses             | 158,191            | 157,930            | (260)          |
| Fuel, Utilities & Communication                | 239,588            | 221,673            | (17,915)       |
| Other Expenses                                 | 368,664            | 466,210            | 97,546         |
| <b>Total Operating Expenditure</b>             | <b>3,110,382</b>   | <b>3,190,140</b>   | <b>79,758</b>  |
| <b>Net Surplus / (Deficit) - Rev Exp Only:</b> | <b>(1,408,535)</b> | <b>(1,530,863)</b> | <b>122,329</b> |
| <b>CAPITAL INCOME</b>                          |                    |                    |                |
| Capital Grant and Contributions                | 792,862            | 375,056            | 417,806        |
| <b>Total Capital Income</b>                    | <b>792,862</b>     | <b>375,056</b>     | <b>417,806</b> |
| <b>CAPITAL EXPENDITURE</b>                     |                    |                    |                |
| Capital Expenditure                            | 357,728            | 551,848            | 194,120        |
| <b>Total Capital Expenditure</b>               | <b>357,728</b>     | <b>551,848</b>     | <b>194,120</b> |
| <b>Total Capital Surplus / (Deficit)</b>       | <b>435,135</b>     | <b>(176,792)</b>   | <b>611,926</b> |
| <b>Net Surplus / (Deficit)</b>                 | <b>(973,400)</b>   | <b>(1,707,655)</b> | <b>734,255</b> |



# WEST ARNHEM



## REGIONAL COUNCIL

### JABIRU HEADQUARTERS OFFICE

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