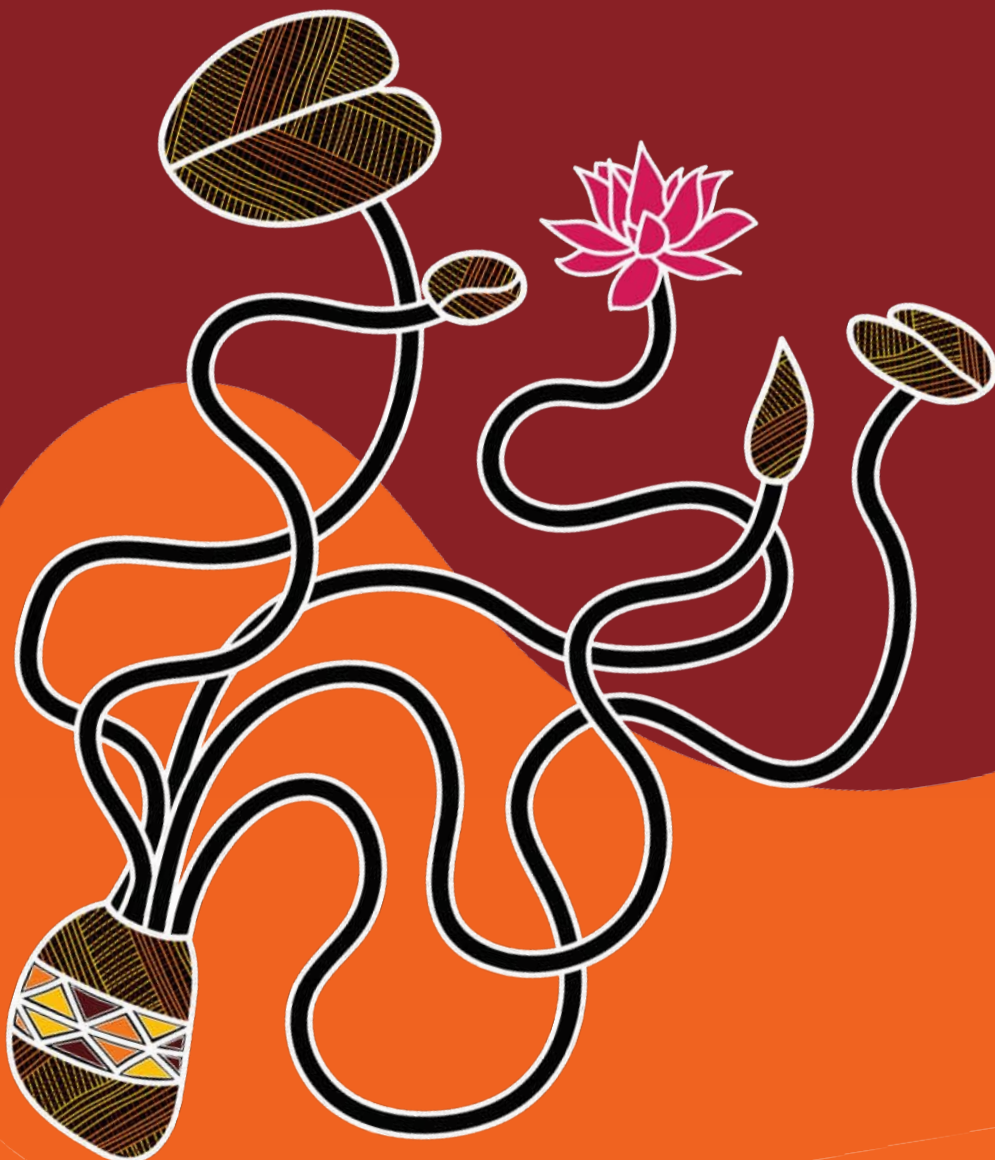


ANNUAL REPORT

.....
2023-2024



Contact



West Arnhem Regional Council

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Acknowledgment 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 Region's Wards. West Arnhem Regional Council pay their respects and acknowledge Elders, past present and rising.

Table of Contents

.....

Message from the Mayor and CEO	4
Vision, Purpose, Values	6
Our Region	8
Regional Overview in Statistics	10
Our Council	12
Our Councillors	13
Council's Structure	14
Meeting Attendance	15
Councillor Allowances	16
Council Committee and Panel	17
Consultations Undertaken by Council	19
Council Shared Agreements	20
Council Delegations	22
Local Authorities	23
Local Authority Members Meeting Attendance	24
Local Authority Projects	26
Our Staff	28
Organisational Structure	29
Staff Snapshot	30
Council Performance	32
Key Achievements and Projects	33
Performance Objectives and Results	44
Financial Performance	68

Aboriginal and Torres Strait Islander People should be aware that this publication may contain images and names of people who have since passed away.

Message from the Mayor and Chief Executive Officer

West Arnhem Regional Council acknowledges the First Nations Custodians and the many Language and Family groups who are the Managers and Caretakers of each of their Traditional homelands and waters across the West Arnhem Region's wards. West Arnhem Regional Council pays its respects and acknowledges Elders, past, present, and rising, for they hold the memories, traditions, culture, and hopes of the Aboriginal people of West Arnhem Land.

We are pleased to present the 2023-24 Annual Report on behalf of West Arnhem Regional Council. Throughout the year, our Council has celebrated many achievements and made significant progress towards building Strong Communities. We remain committed to working closely with our Local Authorities, stakeholders, and constituents, ensuring that the needs of the five communities we serve are met with determination and respect.

Our Council is proud to consist of 12 Aboriginal Elected Members, marking another year of unified leadership that reflects the communities we represent. This accomplishment underscores our deep commitment to fostering Indigenous leadership and driving meaningful outcomes for our region. We also acknowledge the significant change in leadership that occurred during the year, with Mayor James Woods stepping into the role in March 2024. Mayor Woods brings profound values in workforce development, community engagement, strong advocacy, and resource allocation, along with a commitment to staff training that will lead West Arnhem Regional Council from strength to strength. We extend our sincere gratitude to outgoing Mayor - Matthew Ryan, who led the Council during the first eight months of the reporting period.

Strength in governance was a commitment at the start of the reporting period, and the Council has delivered strongly on this outcome. Council also took significant strides in its commitment to financial sustainability, ensuring that every activity was undertaken with respect to providing value and allocating our financial resources for maximum impact to our residents within the financial constraints of Council. During the reporting period, many austerity measures were introduced to ensure that the 2024 -25 financial year would be a year of financial rebirth and renewed commitment to community.

With a workforce of 200 staff, we continue our dedication to increasing Indigenous employment by focusing on local recruitment and offering opportunities for upskilling, internal promotions, and roles across the organisation. Our goal is to provide a strong foundation for local people to thrive in their careers, contributing to the prosperity of West Arnhem through the essential work of local government, which we strived to advance every day of the year.

This year, we have made great strides in embedding key objectives set forth in the West Arnhem Regional Council Innovate Reconciliation Action Plan (RAP). We are proud to have achieved and exceeded our goal of establishing Indigenous-identified positions within the Council through targeted recruitment measures, as well as fully transforming all recruitment policies and procedures for the Council. These goals, developed in collaboration with the RAP working group and endorsed by Council, are vital steps in our ongoing journey towards reconciliation.

Through the services we deliver, from care to play, and infrastructure to governance, Council takes pride in the programs and initiatives that support our residents, creating a positive environment for staff growth and development within our Council.

Our projects this year, whether in planning, fully delivered, or breaking ground, reflect our commitment to community development and infrastructure improvement, with a total investment of over \$16 million across the region. Notable projects include:

- Maningrida: Resealing of 2.2 km of Airport Road, planning for Maningrida change rooms, and various other infrastructure upgrades, with a total value of \$8.89 million.
- Warruwi: Full internal roads reseal and recreational hall refurbishment, contributing to a total of \$1.59 million.
- Minjilang: Creche and staff housing refurbishments with a total value of \$350,000. This project had the creche ready for grand openings in the following financial year.
- Gunbalanya: Installation of oval lights and surface upgrades, and road improvements, for a total of \$2.383 million.
- Jabiru: Significant improvements including internal roads and water system upgrades, amounting to \$3.38 million.

In addition to these projects, we are proud of our

administrative initiatives, which include the commencement of 35 apprentices in Certificate III in Civil Construction, a comprehensive Foundations Skills Program for staff across all locations, mental health training, and various essential training programs to enhance workplace safety and skills. While delivering in the community, the Council administration also took various steps towards the preparation of the information technology enterprise resource changeover, which will be delivered in full during the 2024-25 financial year.

We would like to extend our heartfelt thanks to the Australian Government and the Northern Territory Government for their valuable partnerships and funding opportunities over the past year. These collaborations have played a key role in advancing the development and welfare of our region.

Finally, we wish to acknowledge and express our gratitude to all our amazing staff, who contribute every day to the betterment of our Communities. As we move forward, we are dedicated to continuing our work together, building on the progress we have made to create stronger, more resilient Communities in the year ahead.

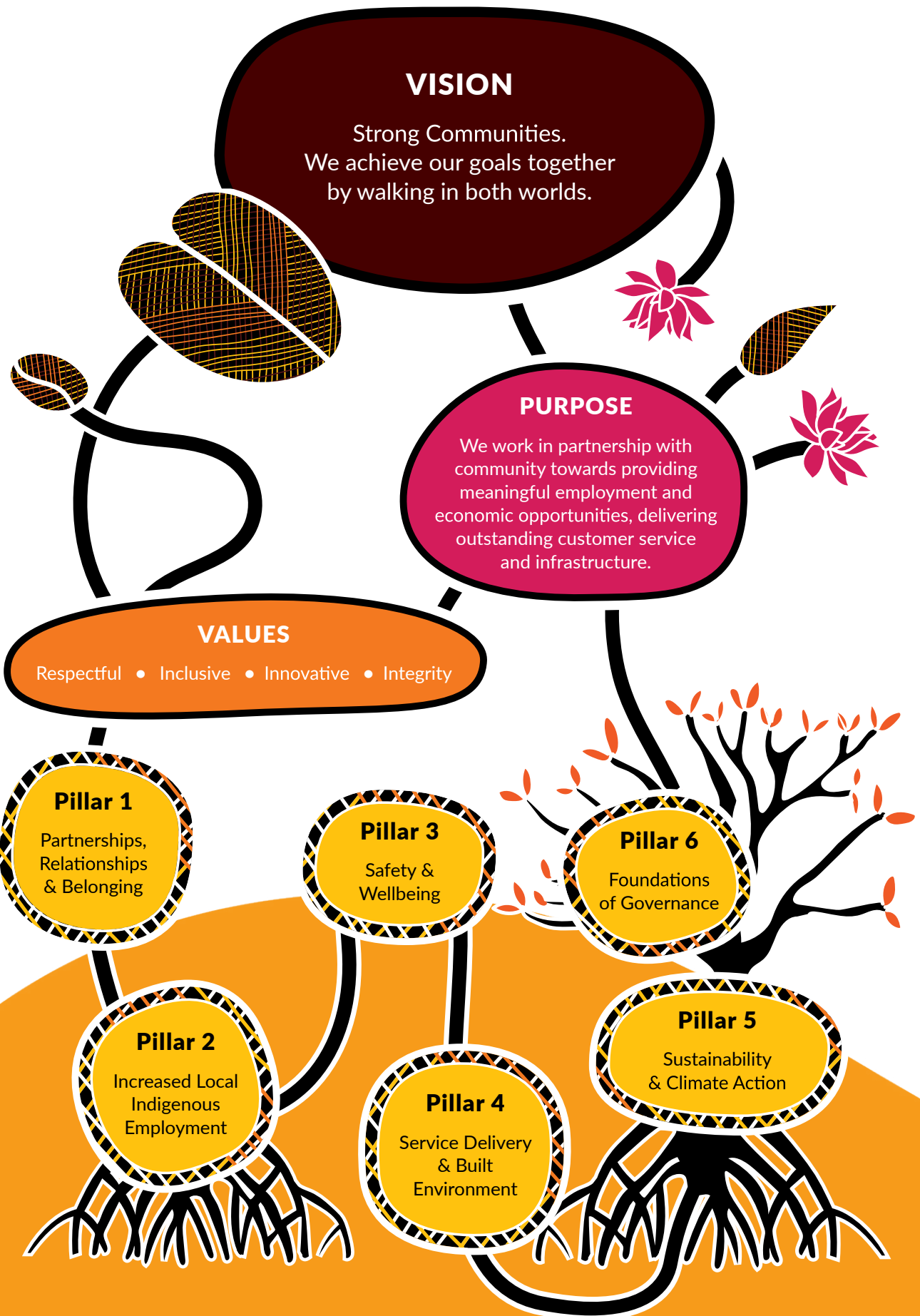
“Reflect our commitment to community development and infrastructure improvement, with a total investment of over \$16 million across the region..”



Mayor James Woods
West Arnhem Regional Council

Andrew Walsh
Chief Executive Officer

Strategic Plan



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 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



About West Arnhem

West Arnhem Regional Council is situated in the northern region of the Northern Territory, covering an expansive and culturally rich area of 49,675 square kilometres. The region is home to approximately 6,281 residents who are in five main Communities Maningrida, Gunbalanya, Jabiru, and the island communities of Warruwi and Minjilang five main Communities and over 100 homelands.

People

Each Community has its own unique characteristics and population:

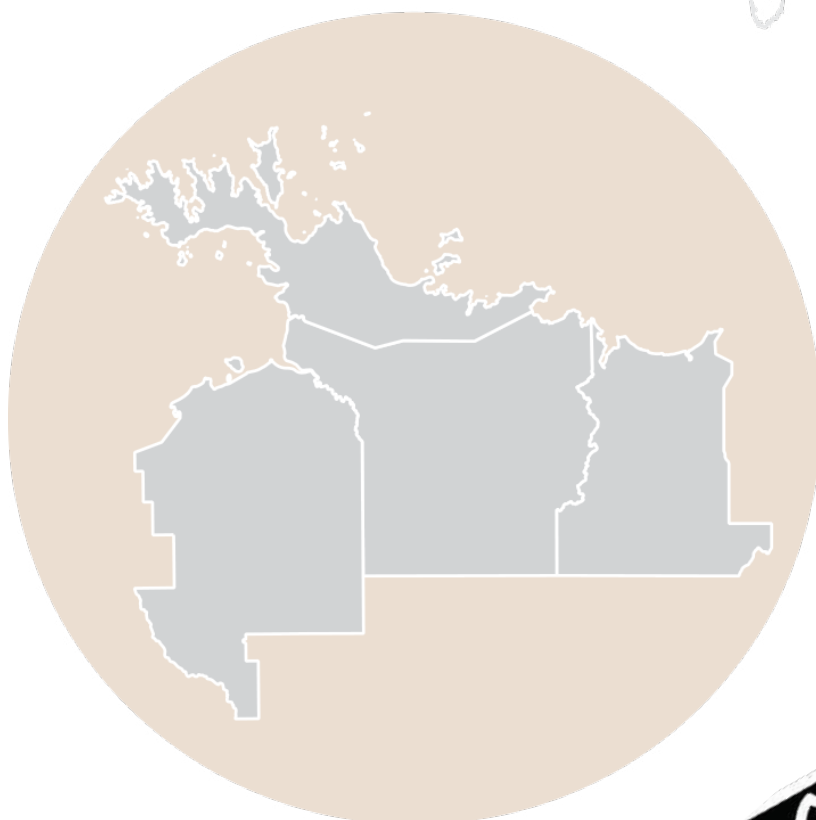
Community Populations:

- **Jabiru:** 755 people
- **Gunbalanya:** 1,177 people
- **Maningrida:** 2,518 people
- **Warruwi:** 432 people
- **Minjilang:** 265 people

The region is home to both saltwater and freshwater people who are deeply connected through cultural song lines. A significant majority - over 77% - of the population identify as Aboriginal and/or Torres Strait Islander Peoples, with culture and language being central to daily life.

Landscape

The landscape of West Arnhem is not only striking in its beauty but is also of great environmental and cultural significance. From its untouched coastlines, rivers, freshwater billabongs, wetlands to its rugged stone country, the region features a diverse array of natural environments. The region is also home to two of Australia's most iconic national parks: Kakadu National Park, a World Heritage-listed site, and Garig Gunak Barlu National Park, located on the Cobourg Peninsula.

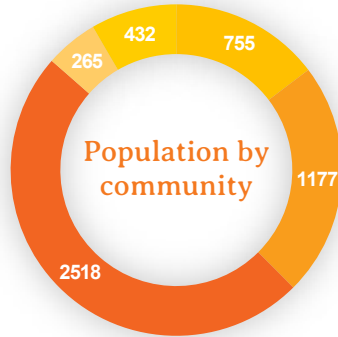


Regional Overview in Statistics

Data source: 2021 Census data



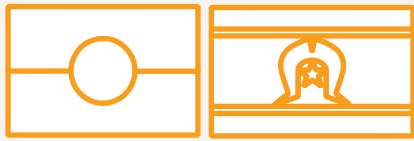
6,281
Population



■ Jabiru ■ Gunbalanya ■ Maningrida ■ Minjilang ■ Warruwi



49,675km²
Geographical Area



5,097 or 81%
Aboriginal and/or Torres
Strait Islander Peoples



50.9% Males
49.1% Females



1,144
Number of Families



4.3
Average Household Size



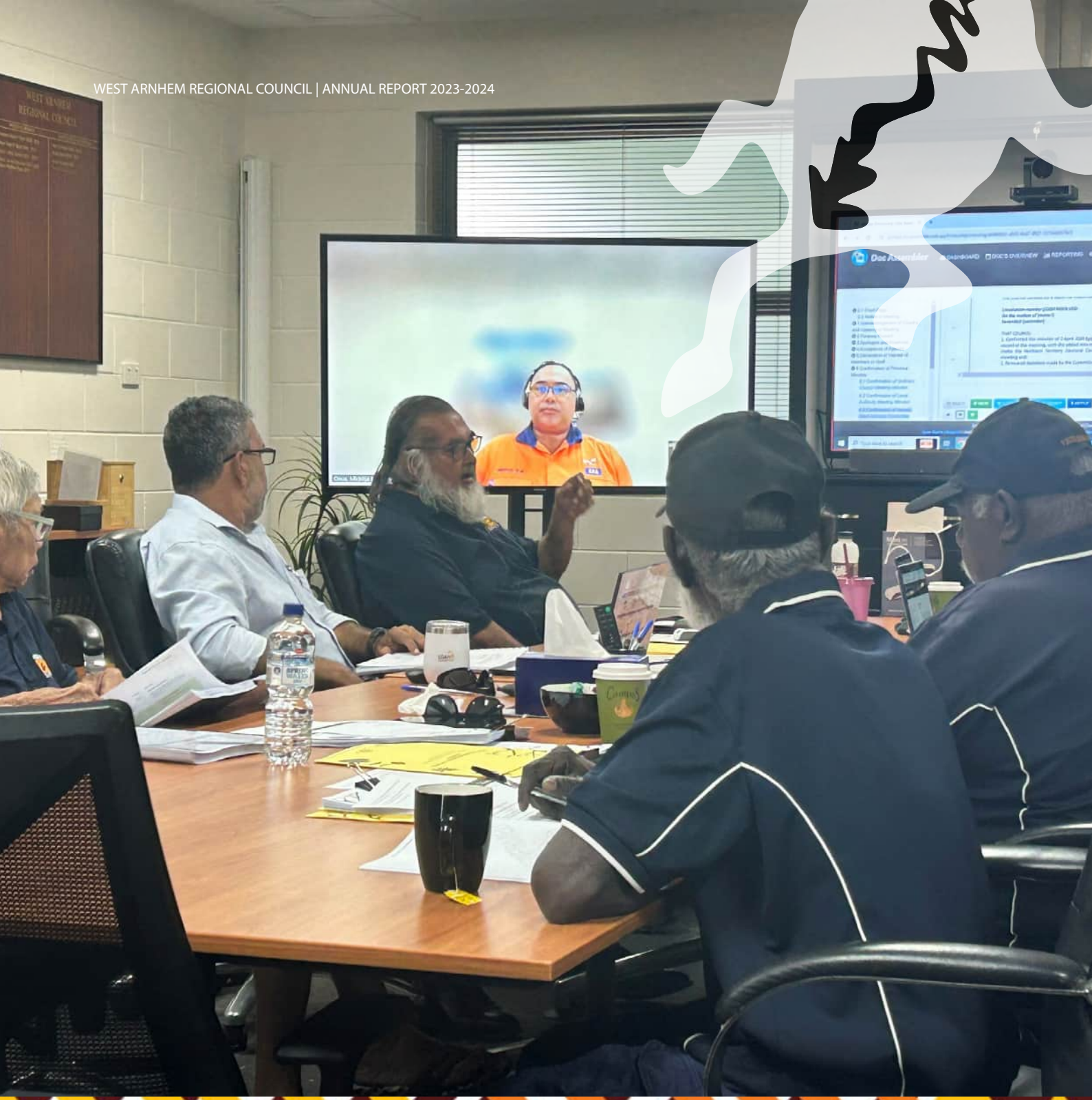
28
Median Age



Languages
Kunwinjku: 23.1%
Burarra: 18.0%
Kuninjku: 6.6%
Ndjebbana (Gunavidji): 5.7%
Maung: 5.1%

The region is home to both saltwater and freshwater people who are deeply connected through cultural song lines.





Our Council

Our Councillors

The Council is governed by five wards with 12 Elected Members serving to represent the interests of their respective Wards. The Elected Members work closely with the Communities to ensure that local priorities and challenges are addressed, with a special emphasis on the unique needs of each area.

Minjilang Ward
MINJILANG
Minjilang Ward
Cr Henry Guwiyul

Warruwi Ward
WARRUWI
Warruwi Ward
Cr James Marrawal

Kakadu Ward
Kakadu Ward
Deputy Mayor
Elizabeth Williams
Kakadu Ward
Cr Ralph Blyth

Gunbalanya Ward
GUNBALANYA
Gunbalanya Ward
Cr Otto Dann
Gunbalanya Ward
Cr Gabby Gumurdul
Gunbalanya Ward
Cr Donna Nadjamerrek

Maningrida Ward
MANINGRIDA
Maningrida Ward
Mayor James Woods
Maningrida Ward
Cr Jacqueline Phillips
Maningrida Ward
Vacant at 30 June 2024
Maningrida Ward
Vacant at 30 June 2024

Former Mayor Matthew Ryan of the Maningrida Ward resigned in March 2024.
Former Cr Julius Don Kernan of the Maningrida Ward resigned on 1 May 2024.

Council's Structure

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 residents
- **Influence decisions** which affect communities
- **Provide leadership**, guidance, and directly influence the future direction of the region
- **Advocate** to all levels of government on important community matters

“Advocate to all levels of government on important community matters.”

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.

Changes within Council

Mayor resigns and new Mayor appointed

In March 2024, Council accepted the resignation of Mayor Matthew Ryan. Matthew had been a fierce advocate for the constituents of the West Arnhem Communities for two decades, serving as a Councillor for the Maningrida Ward since 2008 and as Mayor since 2017.

The vacancy of the Mayoral position was filled by Maningrida Ward Elected Member James Woods. Mayor Woods has served the Maningrida community for over eight years as the longest serving chairperson for the Maningrida Local Authority. He was elected as Councillor of the Maningrida Ward at the 2021 Local Government Election and has been a strong advocate for improved services in remote communities.

Maningrida Ward Councillor resigns

West Arnhem Regional Council also accepted the resignation of Councillor Julius Don Kernan on 1 May 2024. Cr Kernan represented the Maningrida Ward for 8 years after he was re-elected in the 2021 Elections, having also served on Council from 2017 – 2021. Cr Kernan was a strong advocate for the people of West Arnhem, Mayor James Woods and the other Elected Members wish him all the best for his future endeavours.



Council Meetings Attendance

Elected Members Attendance at Council and Committee Meetings in 2023-2024:

Elected Members	Ward	Council Meetings	Special Finance Committee Meetings ¹	Risk Management and Audit Committee Meetings ²	CEO Employment & Remuneration Advisory Panel ³	Kakadu Ward Advisory Committee Meeting ⁴	Special Council Meeting	Attendance Summary		
								Eligible to Attend	Attended	
Matthew Ryan (ex Mayor) ⁵	Maningrida	6/7	0/0	0/1	-	0/2	2/2	12	8	66%
Elizabeth Williams (Deputy Mayor)	Kakadu	10/11	0/0	2/2	1/1	4/4	3/3	21	20	95%
Ralph Blyth	Kakadu	9/11	-	-	-	4/4	3/3	18	16	88%
Mickitja Onus ⁶	Kakadu	9/9	0/0	-	1/1	3/3	1/1	14	14	100%
Otto Dann	Gunbalanya	10/11	-	-	-	-	2/3	14	12	85%
Donna Nadjamerrek	Gunbalanya	8/11	0/0	-	-	-	2/3	14	10	71%
Gabby Gumurdul	Gunbalanya	9/11	-	0/2	-	-	2/3	16	11	68%
Jacqueline Phillips	Maningrida	8/11	-	2/2	-	-	3/3	16	13	81%
Julius Don Kernan ⁷	Maningrida	3/9	-	-	-	-	1/3	12	4	33%
James Woods (Mayor) ⁸	Maningrida	10/11	-	2/2	1/1	2/2	3/3	19	18	94%
James Marrawal	Warruwi	7/11	0/0	-	1/1	-	3/3	15	11	73%
Henry Guwiyul	Minjilang	10/11	-	-	-	-	1/3	14	11	78%

¹ In 2024 the Special Finance Committee was re-established to be used when a quorum could not be met at an Ordinary meeting of Council. Members are Mayor Woods, Deputy Mayor Williams, Councillor Onus, Councillor Nadjamerrek and Councillor Marrawal.

² Committee members are Mayor Woods, Deputy Mayor Williams, Councillor Phillips and Councillor Gumurdul. Two Independent members sit on this committee, these members are Independent Chairperson Carolyn Eagle and Independent Member Warren Jackson.

³ Advisory Panel was disbanded in August 2023 and reestablished on 12 May 2024. Members of this panel are Mayor Woods, Deputy Mayor Williams, Councillor Onus and Councillor Marrawal.

⁴ Committee members are Mayor Woods, Deputy Mayor Williams, Cr Blyth and Cr Onus.

⁵ Matthew Ryan resigned as Mayor and Elected Member in March 2024.

⁶ Cr Onus joined Council in September 2023 after being the successful candidate from the Kakadu Ward By-Elections.

⁷ Julius Don Kernan resigned as Elected Member in May 2024.

⁸ James Woods was voted in as Mayor in March 2024.

Elected Members Allowances

Elected Member Payments

Elected Members	Total Allowances	Base Allowance	Extra Meeting Allowance	Professional Development ¹
Donna Nadjamerrek	21,200	20,000	1,200	-
Elizabeth Williams (Deputy Mayor)	40,432	37,632	2,800	-
Gabby Gumurdul	21,500	20,000	1,500	-
Henry Guwiyul	21,400	20,000	1,400	1,974
Jacqueline Phillips	22,800	20,000	2,800	1,737
James Marrawal	23,000	20,000	3,000	1,685
James Woods (Mayor)	43,752	41,852	1,900	1,517
Julius Kernan	17,733	17,033	700	-
Matthew Ryan (ex Mayor)	73,187	73,187	-	-
Mickitja Onus	16,820	15,220	1,600	-
Otto Dann	22,000	20,000	2,000	2,549
Ralph Blyth	22,400	20,000	2,400	656

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

Unelected Committee Member Payments

Unelected Committee Member	Total Payments	Meeting Allowance	Travel
Carolyn Eagle	3,778	2,110	1,668
Warren Jackson	1,438	1,438	-

Council Committees and Panel

Special Finance Committee

The Special Finance Committee is constituted as an Executive Committee with all the necessary powers to carry out Council's financial functions in line with section 83(4) of the *Local Government Act 2019*. The Special Finance Committee was formed to review and approve the monthly finance report in the instance that a quorum cannot be met for an Ordinary Meeting of Council.

The Committee currently consists of the following members:

Special Finance Committee Members

Mayor James Woods

Deputy Mayor Elizabeth Williams

Councillor Mickitja Onus

Councillor James Marrawal

Councillor Donna Nadjamerrek

Matthew Ryan resigned as Mayor and Elected Member in March 2024.

The Special Finance Committee was disbanded at the beginning of 2023 and reestablished in February 2024.

During the 2023-24 financial year, the Special Finance Committee did not hold any meetings.

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 James Woods

Deputy Mayor Elizabeth Williams

Councillor Jacqueline Phillips

Councillor Gabby Gumurdul

Matthew Ryan resigned as Mayor and Elected Member in March 2024.

The Risk Management and Audit Committee meets four times a year, in the 2023-24 financial year the Committee were only able to meet two times on the following dates;

1. 19 September 2023
2. 21 June 2024

CEO Employment and Remuneration Advisory Panel

The CEO Employment and Remuneration Advisory Panel was created 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 Advisory Panel was disbanded in August 2023 and reestablished on 12 May 2024.

The Panel has the following members:

CEO Employment and Remuneration Advisory Panel Members
Mayor James Woods
Deputy Mayor Elizabeth Williams
Councillor Micketja Onus
Councillor James Marrawal

Matthew Ryan resigned as Mayor and Elected Member in March 2024.

The CEO Employment and Remuneration Advisory Panel Members held meetings on the following dates during the 2023-24 financial year:

- 27 June 2024

Kakadu Ward Advisory Committee

Formed to support the Kakadu Ward Councillors and give them a voice in and for the activities and operations of West Arnhem Regional Council in 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.

The Committee currently consists of the following members:

Kakadu Ward Advisory Committee Members
Mayor James Woods
Deputy Mayor Elizabeth Williams
Councillor Micketja Onus
Councillor Ralph Blyth

Matthew Ryan resigned as Mayor and Elected Member in March 2024.

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

- 6 July 2023
- 5 October 2024
- 3 April 2024
- 26 June 2024

Consultations Undertaken By Council

The West Arnhem Regional Council Plan and Budget 2024 - 2025

The Council must adopt a Regional Plan for the new financial year before 30 June 2024 and the Regional Plan is to include the Council budget and long-term financial plan, among other items.

In April, the executive team and managers met to discuss Council's strategic Pillars and recommend updates to the Goals and Targets for the 2024-2025 period.

The Draft Regional Plan and Budget 2024-2025 was approved by Council on 23 May 2024 and put out for public consultation.

During this period, the draft Plan was presented to the Local Authorities for review and feedback (excluding Gunbalanya as the meeting was cancelled and consultation could not take place due to time restraints). Consultation concluded on 13 June 2024 and no public submissions were received.

The final Regional Plan and Budget 2024-2025 was adopted by Council on 18 June 2024.

Reduce, Reuse, Recycle Strategy 2024-2034

In April 2024, Council endorsed West Arnhem Regional Council's Reduce, Reuse, Recycle Strategy 2024 - 2034 for publication and implementation across the region, aligning with Pillar 5 of Council's strategic plan 'Sustainability and Climate Action'.

Council's adoption of the Reduce, Reuse, Recycle Strategy 2024-2034 is a key achievement which prioritises waste reduction, resource conservation, and recycling practices. The strategy not only addresses the pressing issue of waste management but also promotes a culture of environmental responsibility among residents.

This approach helps minimise landfill use, reduces pollution, and conserves valuable resources, all of which contribute to a healthier community. The strategy is integral to fostering local economic growth by encouraging innovation in recycling and waste management industries and introducing circularity to the remote space. The strategy cements Council's commitment to circular economy practices and ensures a more sustainable future for the West Arnhem region.

The strategy was presented to Council for consultation prior to its adoption.



Council Shared Agreements

CouncilBIZ Subsidiary

During the 2023-24 year, WARC had an agreement with CouncilBIZ, a Local Government subsidiary that managed Council's information technology support system. This included WARC's financial system as well as its document management and storage system. In June 2024, Council became responsible for its own IT systems. The Constitution and Annual Reports of CouncilBIZ can be accessed via <http://www.westarnhem.nt.gov.au>.

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). LGANT's role is to advocate on behalf of and support the local government sector and its member councils. During the 2023-24 year, WARC worked with LGANT in various key areas. Throughout the year, staff and elected members attended the LGANT Conference in November 2023 and April 2024, the Rates and Finance Symposium in February 2024 and the Circular Economy Symposium in June 2024.

Other Agreements

Throughout the 2023-24 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. An agreement with the Melbourne Veterinary School commenced in January 2024 to provide animal management services in Gunbalanya, Jabiru, Maningrida, Minjilang and Warruwi.
7. 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).
8. Collaborations with education institutions such as Charles Darwin University to facilitate the delivery of accredited courses to Council staff.
9. Working together with Reconciliation Australia 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.
10. Various agreements with the Commonwealth Government to improve the wellbeing of communities.
11. 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.

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. In the 2023-24 year, Council approved delegations to the following committees/authorities:

Local Authorities in Minjilang, Warruwi, Gunbalanya and Maningrida

In 2023-24, 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 2024-2025*.

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.

The Special Finance Meeting was disbanded at the beginning of 2023 and reestablished in February 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 2023-24 financial year, Council assigned 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.



Local Authorities

Local Authority meetings are an essential forum to strengthen local decision making in remote communities.

Through local authorities, communities have the opportunity to express their views and represent their communities views on matters 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 2023-24 financial year, Local Authorities in the West Arnhem region held meetings on the following dates:

Gunbalanya	Minjilang	Maningrida	Warruwi
24 August 2023	15 September 2023	3 August 2023	20 July 2023
26 October 2023	25 March 2024	30 November 2023	8 February 2024
7 March 2024	15 May 2024	14 March 2024	22 May 2024
	5 June 2024	12 June 2024	



Local Authority Meeting Attendance

Gunbalanya ¹				
Member	Position	Eligible to Attend	Meetings Attended	
Andy Garnarradj	Chairperson	3	3	100%
Connie Nayinggul	Appointed Member	3	2	66%
Evonne Gumurdul	Appointed Member	3	2	66%
Henry Yates	Appointed Member	3	3	100%
Kenneth Mangiru	Appointed Member	3	1	33%
Maxwell Garnarradj	Appointed Member	3	3	100%
Matthew Ryan	Mayor	3	1	33%
Elizabeth Williams	Deputy Mayor	3	3	100%
Councillor Otto Dann	Elected Member	3	3	100%
Councillor Donna Nadjamerrek	Elected Member	3	1	33%
Councillor Gabby Gumurdul	Elected Member	3	1	33%

1. Gunbalanya Local Authority was scheduled to meet on 11 June 2024 but could not meet quorum, meeting was cancelled.

Minjilang				
Member	Position	Eligible to Attend	Meetings Attended	
Matthew Nagarlbin	Chairperson	4	3	75%
Shane Wauchope	Appointed Member	4	4	100%
Audrey Lee	Appointed Member	4	0	0%
Charles Yirrawala	Appointed Member	4	4	100%
David Makings	Appointed Member	4	3	75%
Clint Wauchope	Appointed Member	4	3	75%
(ex-Mayor) Matthew Ryan ¹	Mayor	1	0	0%
Mayor James Woods ²	Mayor	3	2	66%
Deputy Mayor Elizabeth Williams	Deputy Mayor	4	3	75%
Councillor Henry Guwiyul	Elected Member	4	3	75%

1. Matthew Ryan resigned as Mayor and Elected Member in March 2024

2. James Woods was elected as mayor in March 2024



Maningrida				
Member	Position	Eligible to Attend	Attended	
Sharon Hayes	Chairperson	4	4	100%
Jessica Phillips	Appointed Member	4	2	50%
Shane Namanurki	Appointed Member	4	2	50%
Joyce Bohme	Appointed Member	4	2	50%
Marlene Kernan	Provisional Member	1	1	100%
Garth Doolan	Provisional Member	1	1	100%
(ex-Mayor) Matthew Ryan ¹	Mayor	3	1	33%
Mayor James Woods ²	Mayor	4	2	50%
Elizabeth Williams	Deputy Mayor	4	4	100%
Councillor Jacqueline Phillips	Elected Member	4	2	50%
Councillor Julius Don Kernan ³	Elected Member	3	0	0%

1. Matthew Ryan resigned as Mayor and Elected Member in March 2024

2. James Woods was elected as mayor in March 2024

3. Julius Don Kernan resigned as an Elected Member in May 2024

Warruwi ¹				
Member	Position	Eligible to Attend	Attended	
Jason Mayinaj	Chairperson	3	2	66%
Richard Nawirr	Appointed Member	3	3	100%
Alfred Gawaraidji	Appointed Member	3	2	66%
Ida Waianga	Appointed Member	3	2	66%
Phillip Wasaga	Appointed Member	3	1	33%
Nicholas Hunter	Appointed Member	3	2	66%
(ex-Mayor) Matthew Ryan ²	Mayor	2	1	33%
Mayor James Woods ³	Mayor	1	1	100%
Elizabeth Williams	Deputy Mayor	3	2	66%
Councillor James Marrawal	Elected Member	3	3	100%

1. Warruwi Local Authority Meeting was scheduled for 23 November 2024 and was cancelled due to conflicting priorities

2. Matthew Ryan resigned as Mayor and Elected Member in March 2024

3. James Woods was elected as mayor in March 2024

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:

GUNBALANYA

Gunbalanya installation hard structure at the office



MINJILANG

Supply water and power outlet at the Basketball Court
Minjilang Sea Container Storage – Basketball Court



GUNBALANYA

Gunbalanya solar lights at Back Road



REGIONAL

Animal Management Program co-contribution



WARRUWI

Warruwi Solar Pump System at the Airport



MANINGRIDA

Maningrida New Year's Eve fireworks



MANINGRIDA

Additional grandstands and access gates at the Football Oval



MANINGRIDA

Construction of 2 additional hard structures (Clinic)



MANINGRIDA

Upgrade drainage at basketball court (Coconut Grove)



MANINGRIDA

Solar lights at Basketball Court, Bottom Camp, Office, Takeaway Stores



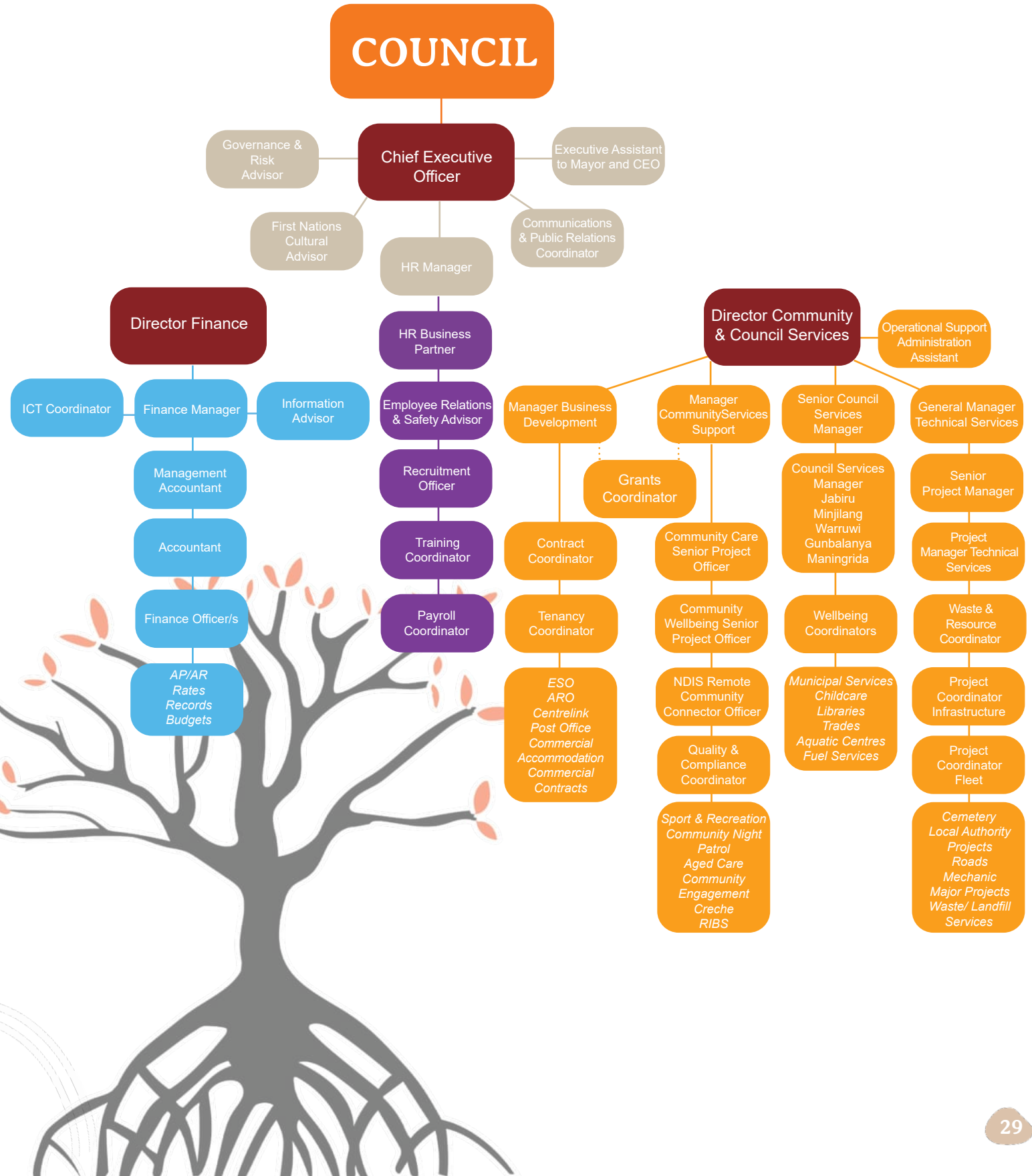


Our Staff



Organisational Structure

Functional & Role



Staff Snapshot

West Arnhem Regional Council has a dynamic and proud workforce across our six office locations. As of 30 June 2024, West Arnhem Regional Council Indigenous employment increased by 7%.

Overall staff turnover decreased by 9% in comparison to last year. The participation of female workers remained unchanged.

This year WARC, experienced a number of key staff changes. These impacted the Human Resources Team and initiatives that were able to be rolled out. Resilience in the Team was evident as daily and routine programs continued to be achieved, alongside some projects.

Highlights within the year include:

First Nations Employment Plan

A draft First Nations Employment Plan was prepared and sent out for consultation; it is intended the plan is finalised in 24/25 financial year.

Special Measures – Targeted recruitment

In June 2024, an updated recruitment system based around a Special Measures – Target Recruitment Policy was implemented. The purpose of the new system is to increase Indigenous employment and ensure processes are based on merit.

Foundation Skills Program ends with excellent results

The Foundation Skills for your Future Program (FSfYF) ended in May in a high note. This program was delivered for a year by CDU trainers who visited each of our communities every three weeks to work with WARC employees to improve their literacy levels. They first identified individual learning needs and goals for each participant and then followed a specific training plan to achieve those objectives.

At the end of the program, a participant survey was completed. Results show that 96% of participants now feel more confident to use a computer after completing the training. Also, 92% of them said they were 'very satisfied' or 'satisfied' with the training and it met their learning goals.

Managers involved also noticed great improvement of the staff as they have become more confident to use computers for work purposes, sending emails and completing forms and reports.

It is important to highlight this has been the largest project that CDU has undertaken since the program has been offered by the Federal Government, providing numerous WARC employees with an amazing opportunity to improve their literacy and computer skills.

“Providing numerous WARC employees with an amazing opportunity to improve their literacy and computer skills.”



Indigenous employment increased by 7%



Turn over decrease 9% on last year

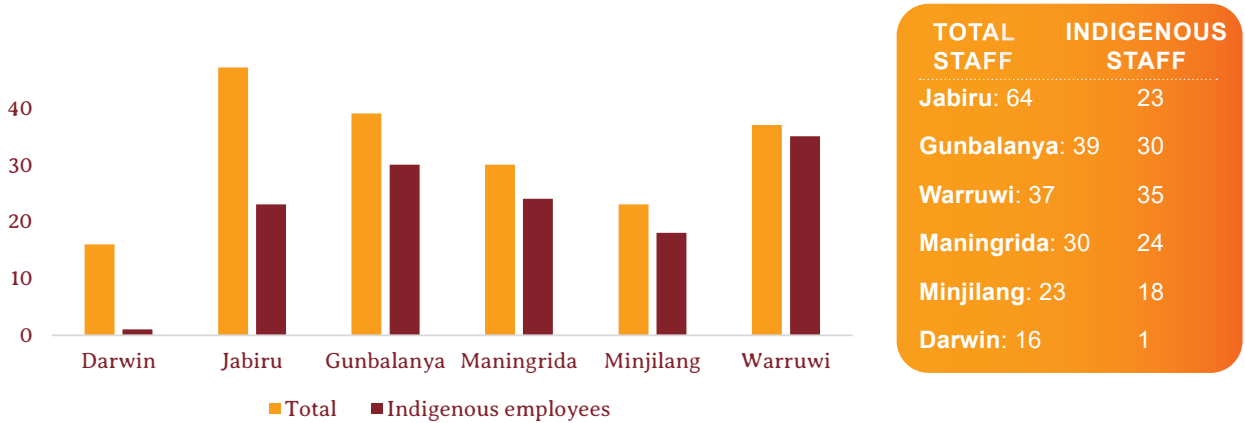


Gender ratios remain unchanged from June 2023

Male - 53%
Female - 47%

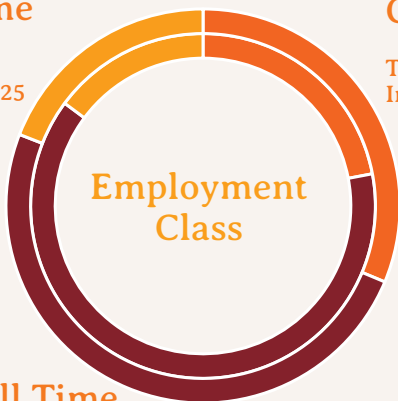


Employees by location



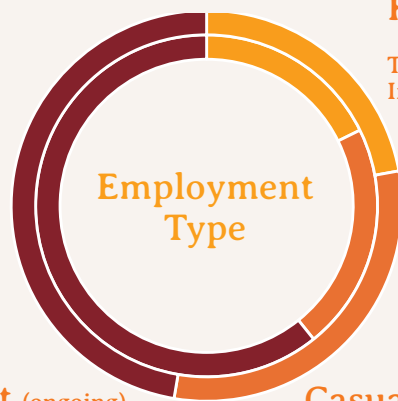
Part Time

Total: 31
Indigenous: 25



Casual

Total: 46
Indigenous: 41



Fixed Term

Total: 37
Indigenous: 29

Full Time

Total: 132
Indigenous: 65

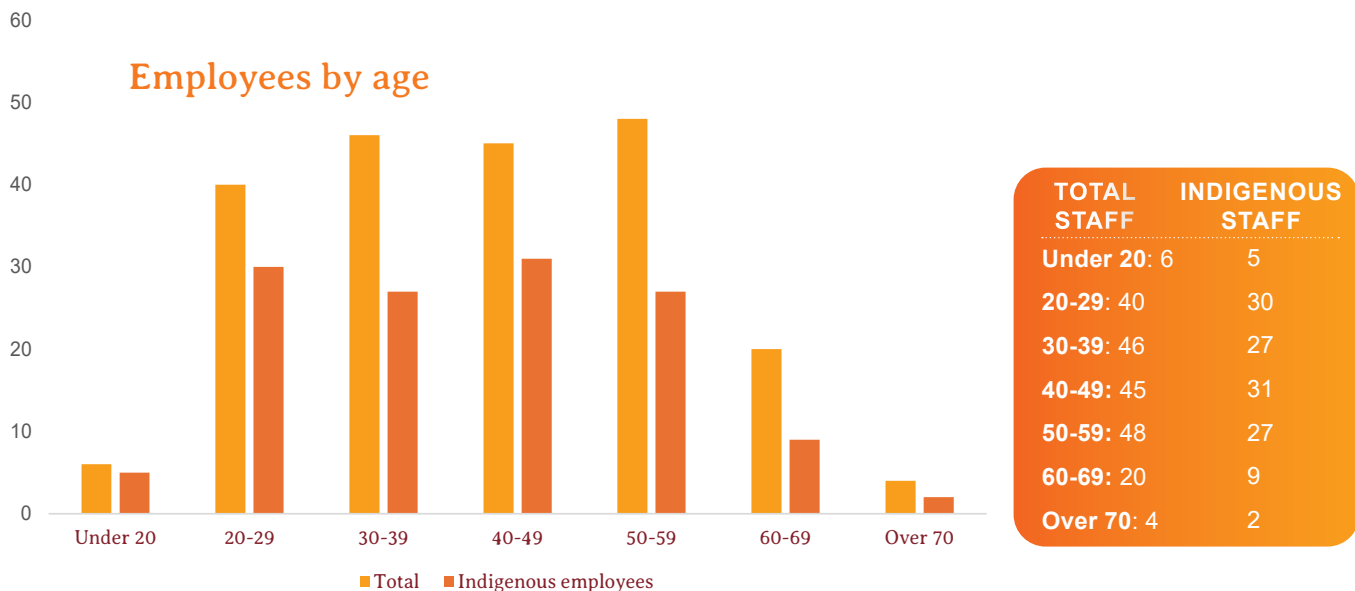
Permanent (ongoing)

Total: 127
Indigenous: 62

Casual

Total: 45
Indigenous: 40

Employees by age





Council's Performance



Key Achievements and Projects

Pillar 1: Partnerships, Relationships and Belonging

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Empowering Tomorrow's Leaders

The West Arnhem Youth Leadership Summit made history with its inaugural event in November 2023, uniting young people from across West Arnhem Land. The Summit brought together 50 attendees from Gunbalanya, Maningrida, Minjilang, Warruwi and Jabiru to build leadership capacity, identify the current needs of youth in West Arnhem Land, and present a shared vision for youth outcomes.

The Summit had a hands-on approach to leadership development, communication skills, public speaking, teamwork, cross-cultural collaboration, cooperative vision development and problem-solving.

The Summit evidenced the power of bringing our youth together, immersing them in hands-on learning, and giving them a platform to share their voice. This regional response to building leadership capacity highlighted our youth's shared vision for contributing to a bright future across West Arnhem.

The insights gained from the Summit will inform the strategic direction of local community youth initiatives, ensuring that they align with the actual needs and aspirations of the youth in West Arnhem.



Rolling out street libraries in West Arnhem

The Jabiru Public Library symbolises a lifelong commitment to literacy in West Arnhem Land, and, thanks to the Street Library initiative, we have been able to take another positive step towards making literacy more accessible to our most remote communities!

The Jabiru Library purchased 5 Street libraries to be placed throughout the West Arnhem Region in the Northern Territory. West Arnhem Land is a huge area and is home to many First Nations families who are cut off from access to townships because of seasonal rains and large distances.

In November 2023, Warruwi and Minjilang launched their street libraries and the Jabiru Public Library will continue to donate books to the Street library in communities to provide access to literacy for all people.

Supporting CareFlight NT

With CareFlight Top End conducting multiple emergency missions to the West Arnhem region every month, the small town of Jabiru understands the importance of aeromedical services for all remote Communities in the Top End.

Demonstrating their support for this lifesaving service, West Arnhem Regional Council hosted the 11th annual Kakadu Triathlon on 11 May, raising an impressive \$21,117 for CareFlight Top End.

The 2024 event saw an incredible turnout, attracting nearly a record number of participants with 130 open competitors and 50 juniors who challenged themselves in the short course triathlon. West Arnhem Regional Council Mayor James Woods said he is proud that the Council can deliver such an important and equally impressive event within the Community.

“It’s heart-warming to see so many participants and supporters



coming together to contribute to such an important cause. The funds raised will significantly aid CareFlight in continuing their essential work in our region.

Pillar 2: Increased Local Indigenous Employment

WARC staff participates in Plant and Machinery training

Charles Darwin University conducted plant ticket training in Gunbalanya from 14- 29 August 2023. A total of 13 from WARC in training which included a front end loader, dozer, grader and skid steer. All students passed front end loader and Skid steer and some of the more experienced operators also passed in dozer and grader.

WARC works crews continue to benefit from great training activities. Members from our Works Crews in Gunbalanya and Warruwi participated in this training opportunity delivered by Charles Darwin University in Gunbalanya in November 2023. They learned how to safely operate excavators and skid steer loaders and also how to undertake a wider range of construction tasks.

Another group of employees completed a similar training program in Jabiru earlier this year. Misman Kris, Senior Works Officer in Warruwi, said this program has helped him to “gain more confidence to operate the equipment and to share his knowledge with his team when he returns to community”.



Celebrating our team's accomplishments

West Arnhem Regional Council is thrilled to announce the successful completion of the Foundation Skills for your Future (FSYF) program by our dedicated staff.

This federally funded initiative has been a transformative journey for our employees across all West Arnhem Communities, enhancing their reading, writing, numeracy, and computer skills.

In collaboration with Charles Darwin University, this program has been delivered through regular face-to-face sessions conducted by trainers who visit our Communities. They have provided invaluable support, either through personalised one-on-one sessions or in small groups, focusing on identifying individual learning needs and career goals. We extend our heartfelt congratulations to all participants for their hard work and commitment!



Gunbalanya Community Care upskilling in the kitchen

Our Community Care teams across West Arnhem Land are passionate about what they do and are always upskilling to provide safe and high quality care and support to clients and their carers.

The team in Gunbalanya have worked through their Certificate III in Individual Support with Response Employment and Training and doing cooking classes through Sunrise to Sunset.

While learning how to prepare and cook health meals, this culinary training also supports career opportunities for our team and community members.

Building career pathways in essential services

West Arnhem Regional Council (WARC) has created career pathways to allow our local Indigenous employees to upskill to become the next wave of Utility Support Contract (USC) workers in their Communities. Current staff, in particular works crew, have the opportunity to gradually upskill and undertake formal training until they are qualified and ready to step into the USC roles. Brendon, who is the USC Assistant in Warruwi, said, "My first few weeks I had so many questions but was pretty hands on from which I was able to develop some skills and confidence. As an optimistic and ambitious person I have attended work every day with a strong will to build more skills and confidence within myself, which I will be able to educate and create a pathway for more people in our community in the future."

"West Arnhem Regional Council's foundational pillar to increase local Indigenous employment across the West Arnhem region."



Pillar 3: Safety and Wellbeing

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Aged Care team in Jabiru celebrated at graduation

West Arnhem Regional Council celebrated the accomplishments of the Aged Care team in Jabiru as they graduated from the Certificate IV in Community Services. The graduation ceremony was held at the Jabiru Library where Marcia Brennan, Karen Bulliwana and Rosie Wood received their certificates. Their trainer, Poppy Reece, together with their managers and fellow colleagues share a great moment to celebrate this achievement.

Sally Morris, Director at Response Employment and Training said, "Their dedication to the development of their skills have greatly benefited the local aging community and we wish them all the best in their future development".

Council is very proud of our graduates and to have played an important part in their current and future career successes.



Focus on health and wellbeing

The Gunbalanya Safe House had been collaborating with the NT Health Team, to put together a 'Health and Wellbeing Day' event for the women of Gunbalanya on 1 November 2023.

The event was focused towards the women's social, emotional and wellbeing health. Topics covered on the day were how women can keep themselves strong not only for themselves, but also for their families and the community. Together the women were able to yarn about some of the worries and what may take their strength away. The women then were able to set goals on how to feel good about themselves. There were also feel-good activities for the children in how they too can stay happy within family and community.



Red Dust Healing Workshops

West Arnhem Regional Council received an Office of Gender Equity and Diversity Men's Places Grant in 2023 to support Red Dust Healing workshops in Warruwi and Minjilang. Red Dust Healing workshops use an ancient Aboriginal perspective to support individuals to explore and heal unresolved hurt, grief, loss and other issues in their lives. The program is written from an Aboriginal perspective, encompasses visual and holistic learning modules linking indigenous and non-indigenous cultures and includes ancient traditional practices, morals and values as a way of addressing issues in today's society.

The workshops were a great success and had positive feedback from the people who participated. The men who attended have commented:

The Warruwi men really enjoyed the course with Barry and one participant commented, "us men need to do this more in our communities".

Another local man commented, "we know this stuff, we just need to remember it and share it with our children".



Men's yarning space launched

West Arnhem Regional Council officially launched the Men's Yarning Space program in July 2023.

The impactful program is about building relationships with our young people. "There is a disconnect between us and our Elders. It is very important that I have had the opportunity to implement a program for our men in general to create a safe space for them."

Each week they will choose a topic and start conversations around them, and while they are not experts everyone listens. It is hoped that a similar program will begin for women.

Jenny Inmulugulu said, "It has been a long time coming and we are glad we have identified the challenges we face daily in Warruwi with our young fellas and I think this program will bring us together."

"Implement a program for our men in general to create a safe space for them."

Pillar 4: Service Delivery and Built Environment

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New excavator for Minjilang

West Arnhem Regional Council's works team in Minjilang are thrilled with the newest piece of machinery on the island.

The new 1.8t excavator was purchased by Council through the Northern Territory Government's Immediate Priority Grants (IPG) program, and will be put to great use supporting the delivery of Council's municipal services within the community.

As Minjilang is an island community, it is really important for Council to be self-sufficient and prepared to fulfil all operations relating to parks and gardens, roads and waste.

Council also has an important role to play in maintaining community safety in relation to disaster preparedness.

The new machinery also provides further training and development opportunities for our team on the ground.



Increasing road safety in Community

Road safety is incredibly important and with this in mind, the Maningrida Local Authority have supported the installation of additional road speed humps throughout their community to manage traffic speeds.

The Local Authority decided to install the speed humps because of concerns with excessive vehicle speeds and the assessed high risk to people in community.

There are currently 14 speed humps installed in Maningrida and West Arnhem Regional Council is in the process of also installing safety signage and bollards to manage traffic compliance.

Thank you to the Maningrida Local Authority for supporting this important community project.

“Maningrida Local Authority have supported the installation of additional road speed humps.”



Maningrida Oval upgrades

The Maningrida Football Oval is becoming one of the best in the Top End, and residents and stakeholders should be proud of the ever-improving sporting facility in the community.

With the Maningrida community 2023 AFL football competition culminating in the grand finals on 12 August 2023, the football oval was looking its best for the hundreds of players, spectators and supporters in attendance for the big event.

Council worked tirelessly to get the oval green and manicured and it was great to see so many community members turning up to watch the weekly games under the newly installed lights.

The latest additions to the oval included six additional grand stands to accommodate the increase of spectators attending the games on a regular nightly basis, and additional pedestrian team gates for entry and exiting the playing area.

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



\$4.3 million upgrades to Malala Road, Maningrida

The second stage of the \$4.3 million development of Malala Road in Maningrida was complete in September 2023, drawing the major project to a close.

This was a significant project for West Arnhem Regional Council with Stage 1 taking place between July 2022 - October 2022, followed by stage 2 from June 2023 - September 2023.

The upgrades consisted of road construction to establish a new raised up pavement subgrade, and the width and alignment altered to provide adequate levels to rectify drainage problem areas and improve the stormwater flow. The installation of new concrete box culverts with headwalls and rock protection will dramatically minimise scouring and erosion to the road pavement and provides constant flow of water.

These upgrades have improved the road safety condition for all users in the community, will withstand the high level of vehicle road users, provide all weather protection and improve the longevity of the road pavement. Council wishes to acknowledge the support of the following funding bodies: Black Spot, R2R, LRCI and DIPL.



Pillar 5: Sustainability and Climate Action

Keep Australia Beautiful NT visits West Arnhem

West Arnhem Regional Council played host to Heimo Schrober CEO of Keep Australia Beautiful NT across the region in August 2023. As part of our Council's commitment to Keep Australia Beautiful Tidy Towns program Heimo was able to visit all of our communities for assessment and to assist making community litter plans to enable future improvements.

Heimo was blown away by the work put in by Council staff to ensure all of our public spaces are maintained and kept as clean as possible. He noted huge improvements in Gunbalanya and is working to assist Jabiru, Minjilang and Warruwi to a 4 star litter rating. Positive relationships were established with all the stakeholders with a commitment to improving litter across the region and continuing to make West Arnhem communities healthy and clean places to live.



Reduce, Reuse, Recycle Strategy 2024-2034

The West Arnhem Regional Council's adoption of the Reduce, Reuse, Recycle Strategy 2024-2034 is a key achievement for Pillar 5 of the Regional Plan.

“Ensures a more sustainable future for the West Arnhem region.”

It prioritises waste reduction, resource conservation, and recycling practices, the Council not only addresses the pressing issue of waste management but also promotes a culture of environmental responsibility among residents. This approach helps minimise landfill use, reduces pollution, and conserves valuable resources, all of which contribute to a healthier community.

The strategy is integral to fostering local economic growth by encouraging innovation in recycling and waste management industries and introducing circularity to the remote space. The strategy cements Council's commitment to circular economy practices and ensures a more sustainable future for the West Arnhem region.

Pre-cyclone clean ups

Pre-cyclone clean-ups were held across all of our Communities in the months of October and November 2023 with large volumes of hard rubbish removed to the landfill sites. These scheduled clean ups give community members the chance to dispose of any hard rubbish from their yards and homes that may become a risk in the 2024 cyclone season.

Removing scrap metals from landfills

Approximately 450 tonnes of scrap metals from both Jabiru and Gunbalanya landfills was taken for recycling by external contractors in 2023. The recycling of such a large amount of scrap metal represents a positive step toward reducing waste in remote communities like Jabiru and Gunbalanya, benefiting both the environment and local populations.



Working together to support litter-free Communities

In December 2023, West Arnhem Regional Council took receipt of nearly 500 pairs of rubbish pick up tongs courtesy of Keep Australia Beautiful NT and Northern Territory Government Community Benefit Fund.

“Invaluable in West Arnhem’s drive to Keep Country Beautiful.”

The tongs were designed and created by Darwin Corrections Metal Fabrications Team and will be invaluable in West Arnhem’s drive to Keep Country Beautiful and work towards becoming Tidy Towns.

Pillar 6: Foundations of Governance

Mayor Woods cements the role of Aboriginal Controlled Regional Councils

West Arnhem Regional Council Mayor James Woods says strengthening Regional Councils is the only way forward for effective local decision making and improving outcomes for Aboriginal Communities in the Northern Territory. The topic of local decision making for Aboriginal Communities was discussed at a Q&A panel session with the Chief Minister Eva Lawler and Leader of the Opposition Lia Finocchiaro at the Local Government Association of the Northern Territory (LGANT) April Conference.

Mayor Woods has spoken publically with local media on the success of the current structure of local decision making which is already in place through the role of Aboriginal Controlled Regional Councils. "Council and Local Authorities already serve as the voice for our Communities and we are doing what needs to be done every day to deliver better outcomes at the local level," he said.

While emphasising the successful role local government plays in not just local decision making, but also representation and empowerment of Aboriginal Communities, Mayor Woods says the government needs to implement a common sense approach which embraces and strengthens existing Councils. "Our Council, which is Aboriginal Controlled already, is proud of our structure, our role and our service to Community. What is lacking is sufficient funding for regional and remote Councils for better service delivery," he said.



New Australian Citizens

West Arnhem Regional Council has welcomed five new Australian citizens in the region – Nong, Savry, Samip, Upasana and Alex, who made the official pledge of commitment on 11 April 2024.

In what was a very special Australian citizenship ceremony, the constituents came together from different Communities around the region - Maningrida, Gunbalanya and Jabiru, to make the pledge and receive their certificates in front of Mayor James Woods, Deputy Mayor Elizabeth Williams, families and friends.

Council wishes to congratulate all of the new Australian citizens and hopes their futures in Australia are bright and prosperous



Maningrida Local Decision Making Agreement

West Arnhem Regional Council recently became one of the signatories to the Maningrida Local Decision Making (LDM) Agreement in May 2024.

A Local Decision Making (LDM) agreement signed in Maningrida provides pathways for the community to set priorities that advance cultural, social, economic and education development in the region in partnership with the NT Government.

The signing represents the 15th LDM agreement across the Territory and will facilitate new working relationships to support self-determination of local Aboriginal communities.

One of the strengths of this Agreement is that it seeks to strengthen the Maningrida Local Authority, a placed-based Governance group funded and supported by West Arnhem Regional Council and the

Northern Territory Government.

Partners to the Maningrida LDM Agreement include the Dhukurrdji Development Corporation, Bawinanga Aboriginal Corporation, Maningrida Progress Association, Mala'la Health

Service Aboriginal Corporation, Njamarleya Cultural Leaders and Justice Group, Homeland School Company, Northern Land Council, National Disability Insurance Agency, National Indigenous Australians Agency and Northern Territory Government.



WARC and NT Police sign MOU

Strong Communities thrive on collaboration. West Arnhem Regional Council (WARC) and NT Police have taken a significant step forward in our partnership together with the signing of a Memorandum of Understanding (MOU). Elected Members and NT Police Superintendent Jody Nobbs and Senior Sergeant Adrian Kidney came together at the Ordinary



Council Meeting held on Tuesday, 18 June 2024, to accept and sign the MOU.

This valuable collaboration will foster mutual understanding and cooperation in the 5 West Arnhem Communities we serve. The MOU provides an overview and guidance to ensure consistency and cooperation between Police and WARC's Local Authorities Community Night Patrol (CNP) and Sport and Recreation (SR) services.

“Together, we aspire to cultivate a future where every Community member feels safe and supported.”

It also paves the way for other agencies to join forces with WARC and NT Police for collaboration and provision of services to increase community safety, harmony, health, and wellbeing. Together, we aspire to cultivate a future where every Community member feels safe and supported. We look forward to working with NT Police and our Communities to continue to build a better future together!

Assessment of Council's Performance Against Strategic Pillars

West Arnhem Regional Council's strategic plan outlines six foundational pillars that reflect the community's priorities and needs. The following is an assessment of the Council's performance against the objectives set for each pillar in the 2023-24 Regional Plan.

This review allows for a transparent evaluation of the progress made towards achieving the Council's goals.

Council has tracked the results as follows:

- ✓ Target Achieved
- ⊘ Target Partially Achieved
- ✘ Target Not Achieved
- ⋯ Target In Progress

Pillar 1: Partnerships, Relationships and Belonging

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

Pillar 2: Increased Local Indigenous Employment

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

Pillar 3: Safety and Wellbeing

- 3.1 Cultural Safety
- 3.2 Health and Safety
- 3.3 Training and Development
- 3.4 Community Service Delivery

Pillar 4: Service Delivery and Built Environment

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

Pillar 5: Sustainability and Climate Action

- 5.1 Recycling and Waste
- 5.2 Procurement
- 5.3 Reduce Office Waste
- 5.4 Education
- 5.5 Policy

Pillar 6: Foundations of Governance

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

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
1.1 Community Engagement 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: In-kind support provided to cultural events across all communities
	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: Heads of agencies attended in all communities and relevant information shared
	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 ACHIEVED: Regular programs and one-off events are facilitated across communities
	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	
1.2 Economic Partnerships Secure increased income opportunities (grants and commercial) that create employment and/or improve community life	Devise inaugural Business Development Strategy to drive economic outcomes	Review existing Business Development Strategy	September 2023	🟡 TARGET PARTIALLY ACHIEVED: New strategy will be developed by December 2024	
	Identify and pursue opportunities for further partnerships, income and growth	Local employment opportunities increased	June 2024	🔴 TARGET NOT ACHIEVED: Decrease in local recruitment appointments to 64 from 69 in previous financial year. Decrease could be caused by a number of reasons, including greater employment stability	
		Council-run community services are adequately resourced to provide culturally appropriate, safe, community-led programs	100%	🟡 TARGET PARTIALLY ACHIEVED: Council has business cases with funding bodies for greater support to meet the needs of community	
	Grow and maintain WARC's staff housing portfolio in order to:	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%	🟢 TARGET ACHIEVED: All applicable opportunities for funding for new housing and housing maintenance contracts pursued
	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
1.3 Communication 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 <i>The Wire</i> once a fortnight	Community contribution of articles and/or photos to each edition	4	☑ TARGET ACHIEVED: A minimum of 4 articles and photos are 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 weekly
	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 are publicised following each request
	Foster an organisational culture of innovation in communication which engages staff and enhances internal communication	Staff newsletter <i>In the Loop</i> 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: Stakeholder news and announcements are frequently shared as requested

Goal	Strategy	Measure	Target	Result
1.4 Community Events 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: Minimum of four events per community led by WARC
	Provide support to community organisations to deliver community-based events	In-kind support provided to community groups as requested	90%	☑ TARGET ACHIEVED: In-kind support provided to community groups as available within WARC capacity

Goal	Strategy	Measure	Target	Result
1.5 Cultural Awareness Training 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	2023 - 2024	✔️ TARGET ACHIEVED
		Online learning course for all WARC staff, contractors and consultants embedded	100%	❌ TARGET NOT ACHIEVED: 53% of people with online access completed the online training
		All new employees completed cultural awareness training within first week of employment	100%	🔄 TARGET IN PROGRESS: Online training embedded
		Cultural awareness and cultural safety in WARC's People and Capability Strategy embedded	July 2023	🟡 TARGET PARTIALLY ACHIEVED: Foundations have been achieved. In progress of embedding as part of the warp and weft of daily operational working life
		Local people worked with to develop community-specific training courses and engaged to deliver to all new staff	September 2023	🔄 TARGET IN PROGRESS: Onboarding and cultural training has been implemented and is still being further developed (continuous improvement)
		A series of half day cultural awareness workshops delivered	2023 - 2024	✔️ TARGET ACHIEVED



Goal	Strategy	Measure	Target	Result
1.6 Youth Engagement 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 ACHIEVED: West Arnhem Youth Leadership Summit is an ongoing, successful youth engagement program with identified outcomes and measurable results
	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 ACHIEVED: As noted above, individual programs designed for specific community requirements
	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: Community programs are designed by local staff to meet the needs of each community. Outside facilitators support the internal events
	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%	NO RESULT: Council was not funded for the Remote Voucher Scheme in 23/24 (the schools received this funding). New funding agreement 24/25 will return the Remote Voucher Scheme to Council
	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 2024	✔️ TARGET ACHIEVED: Alternative partnerships with peak bodies and organisations as well as alternative streams from regular funders has been achieved
	Promote, celebrate and report on activities and events in publications such as <i>The Wire</i> and social media	Photos and/or stories for publication in <i>The Wire</i> and social media provided by Youth, Sport and Recreation and Community Services teams	Minimum 2 per month	✔️ TARGET ACHIEVED: Wellbeing activities from each of the communities form a large part of <i>The Wire's</i> content including good news stories and images
	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 2023	✔️ TARGET ACHIEVED: Data collection app is in place. Reporting requirements for funding bodies achieved

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
2.1 Indigenous Employment Framework 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: First draft strategy developed and feedback obtained and being updated in line with new practices since March 2024, 62.7% (increase 7.7%)
	Work with community to understand employment obstacles for local people and identify solutions	Employment consultation workshops and initiatives delivered in each community	December 2023	🟡 TARGET PARTIALLY ACHIEVED: Introduction of Enterprise Agreement process which help design conditions for West Arnhem. Targeted Recruitment Special Measures introduced during the reporting period
	Seek funding to support WARC's Indigenous Employment Strategy	Funding opportunities identified and funds applied for	December 2023	🟡 TARGET IN PROGRESS: Awaiting finalisation of Indigenous Employment Strategy
	Undertake a skills gap and training needs analysis	Results of skills and training gap analysis used to draft training plan	December 2023	🟡 TARGET IN PROGRESS
	Earmark roles as 'Indigenous identified positions'	The number of 'Indigenous identified positions' increased annually	5% per annum	🟢 TARGET ACHIEVED: Currently achieved by Special Measures Targeted Recruitment Policy

Goal	Strategy	Measure	Target	Result
<p>2.2 Traineeships and Apprenticeships</p> <p>Provide local residents opportunities to learn and obtain professional qualifications in trades and administration</p>	<p>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</p>	<p>Traineeships and apprenticeships program devised and launched</p>	<p>February 2024</p>	<p>🔄 TARGET IN PROGRESS: Four employees were signed up during this period.</p>

Goal	Strategy	Measure	Target	Result
<p>2.3 Policy and Procedures</p> <p>Research, review and develop policy to underpin and inform Council's intent and strategy to increase local Indigenous employment</p>	<p>Review WARC recruitment processes, partnerships and systems for local people</p>	<p>Recruitment process recommendations implemented</p>	<p>100%</p>	<p>✅ TARGET ACHIEVED</p>



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
3.1 Cultural Safety 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 PARTIALLY / WHOLLY ACHIEVED: Work is ongoing to achieve all deliverables. Renewed RAP will be a focus in the 24/25 and 25/26 FY
	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 NOT ACHIEVED: Deliverables to be reviewed during 24/25 FY
	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 NOT ACHIEVED: Deliverables to be reviewed during 24/25 FY
	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	July 2023	🔴 TARGET NOT ACHIEVED: Deliverables to be reviewed during 24/25 FY



Goal	Strategy	Measure	Target	Result
3.2 Health and Safety 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 2023	✘ TARGET NOT ACHIEVED
	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 ACHIEVED
	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

Goal	Strategy	Measure	Target	Result
3.3 Training and Development 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	2023 - 2024	🔄 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 ACHIEVED
	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 2023	✔ TARGET ACHIEVED
		Probation/annual goal and development planning with Line Manager undertaken by 100% of staff	September 2023	✔ TARGET ACHIEVED: Probation/annual goal and development planning with Line Manager 100% achieved
		Performance reviews tracked and monitored by People and Capability team and completed on time by Line Managers	90%	✔ TARGET ACHIEVED: Reviews tracked and monitored ⚠ PARTIALLY ACHIEVED: Completed on time by Managers

Goal	Strategy	Measure	Target	Result
3.4 Community Service Delivery 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 ACHIEVED: Service delivery plans are developed for Night Patrol and Sport and Recreation to reflect the Communities plans for the service
	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 ACHIEVED: All staff receive compulsory training, face to face and online through ELMO
	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	December 2023	✔️ TARGET ACHIEVED: Reporting is current and meets the expectations of funders. Leadership report monthly to the Executive and Council
		All activities, reports and compliance tasks completed as per contractual arrangement, aged care standards, NDIS care standards	100%	✔️ TARGET ACHIEVED: Compliance is current
		Timely data/monitoring returns and funding reports delivered by Community Wellbeing team	100%	🚩 TARGET PARTIALLY ACHIEVED: Improved systems implemented to ensure efficient reporting
	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 PARTIALLY ACHIEVED: The funding for this program only includes wages for broadcasters in Community. There is no funds for Management or oversight of the program or staff. To work with the department to improve delivery and funding for 24/25
	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 2024	✔️ TARGET ACHIEVED: West Arnhem are part of employment roadshows in Community where all vacancies and career options are discussed
	High quality early learning activities for child development are delivered	All NQS and ACECQA crèche and childcare standards met	100%	✔️ TARGET ACHIEVED
	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 ACHIEVED

Goal	Strategy	Measure	Target	Result
3.4 Community Service Delivery 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	Give consideration to partnering with a best practice organisation to transition during the back end of the 5 year contract	100%	✔ TARGET ACHIEVED: Council and operational decision made to not pursue the ongoing management of Safe House and transition back to Northern Territory Government
		All clients accommodated up to 3 months as needed	100%	✔ TARGET ACHIEVED: Client needs within contractual obligations achieved
	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	2023 - 2024	✔ TARGET ACHIEVED: Specific training opportunities extended to all relevant employees at the Safe House. Partnership with specialist services in Darwin. Peer support specialist program for leadership in Community
		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%
	Engage in the broader Northern Territory domestic and family violence sector	Specialist Homeless Service Collection participated in by date lodged monthly to the Australian Institute of Health and Welfare	100%	✔ TARGET ACHIEVED: All data submitted until 30 June 2024
		Provision of all reporting required by funding bodies	Statistical profile reports via SHIP - Client Management System completed and submitted	100%
	Provision of all reporting required by funding bodies	Two narrative reports per year to Territory Families completed and submitted	100%	✔ TARGET ACHIEVED: Narrative reports submitted and accepted
		Provide to the Community well-managed and maintained library collections, including a culturally relevant library collection	Diversity audit completed and recommendations implemented	2023 - 2024
	Provide to the Community well-managed and maintained library collections, including a culturally relevant library collection	Connected Communities: Vision for the Northern Territory Public Libraries 2017 - 2023 enacted as applicable to West Arnhem	100%	✔ TARGET ACHIEVED
		Plan, prepare and present educational and engaging early childhood activities weekly	Weekly early childhood activities are well planned and delivered as per schedule	100%

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.

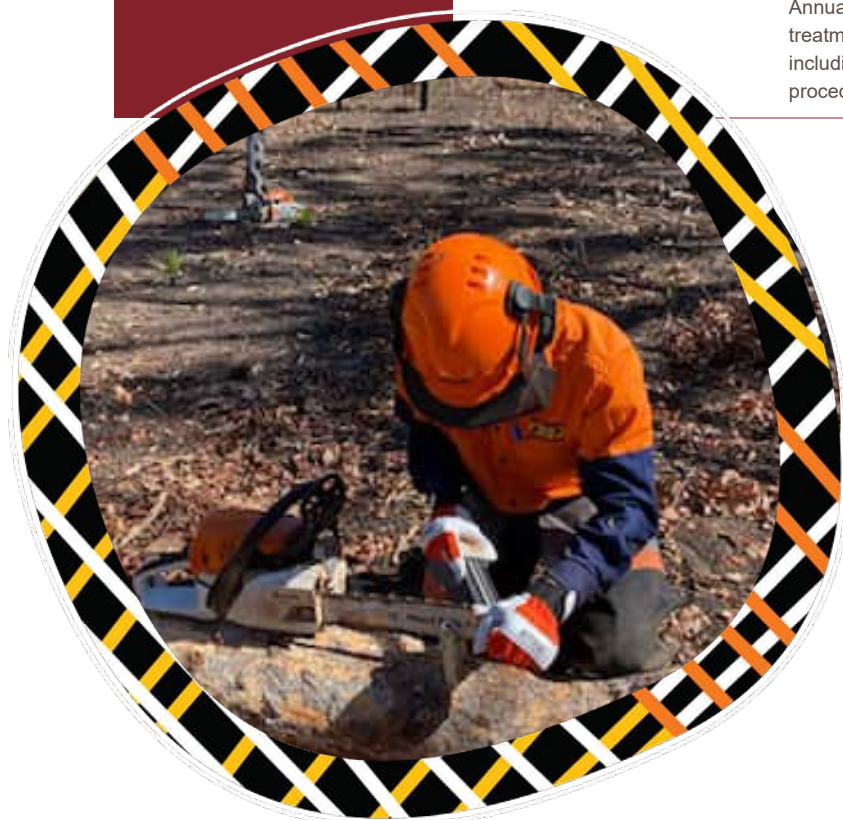
Goal	Strategy	Measure	Target	Result
4.1 Strategic Infrastructure and Asset Management Strategically manage, maintain and enhance community infrastructure	Develop and manage a corporate Asset Management Strategy and Asset Management Plans for defined asset classes with a focus on:	Corporate Asset Management Strategy completed	July 2024	❌ TARGET NOT ACHIEVED: Asset Management Strategy to be reviewed at the introduction of the ERP Software Replacement
	a. identifying and developing an asset maintenance tracking system that includes cyclical inspections b. managing the renewal and replacement program c. coordinating projects within community	Asset management tracking system implemented	July 2024	❌ TARGET NOT ACHIEVED: Identifying best framework and management system to be used
	Investigate opportunities to source external funding for infrastructure upgrades	Scoping, plans and cost estimates for critical infrastructure assets identified for future funding requirements	Ongoing	✅ TARGET ACHIEVED: Proactive in identifying future projects and scoping for potential funding
	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: Audit undertaken but not all works completed due to budgetary restraints
		All maintenance activities carried out in accordance with budget allocation	100%	✅ TARGET ACHIEVED
		Park equipment safety audits, inspections and maintenance program carried out to schedule	100%	✅ TARGET ACHIEVED

Goal	Strategy	Measure	Target	Result	
4.1 Strategic Infrastructure and Asset Management 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 2025	🔄 TARGET IN PROGRESS: Minjilang and Maningrida cemeteries now gazetted. Initial investigations taking place in Warruwi and Gunbalanya	
	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 2024	❌ TARGET NOT ACHIEVED: Jabiru - Community expectation is for 7 day operation where a significant amount of time the pool ran at 6 or 5 days per week due to staffing issues
		Staff employed to meet supervision ratios and cultural needs		100%	✅ TARGET ACHIEVED: Jabiru - Target achieved by reducing opening hours to ensure appropriate supervision
		Operational procedures are adhered to and documented as required by WARC and legislated standards		100%	✅ TARGET ACHIEVED: GSPO (Guidelines for Safe Pool Operations) by Royal Life Saving best practices followed where possible, as well as WARC standards followed
		Pool maintenance regime is established and sustainable		June 2024	✅ TARGET ACHIEVED



Goal	Strategy	Measure	Target	Result
4.2 Fleet, Plant and Equipment 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 2024	❌ TARGET NOT ACHIEVED: Identifying best framework and management system to be used. ERP Software to be reviewed
	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	May 2024	✅ TARGET ACHIEVED: Significant amendments to the cost recovery model and charge back to programs is now in place
		Fleet, plant and equipment hire contracts to support and ensure effective cost recovery for Council prepared	Ongoing	✅ TARGET ACHIEVED: Business activity under constant review
	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 ACHIEVED: Vehicle inspections completed
		Repairs and maintenance requests performed in line with Strategic Plan	100%	❌ TARGET NOT ACHIEVED: Maintenance and repair work done as possible within resource capacity
		Accurate vehicle, plant and equipment data maintained	100%	✅ TARGET ACHIEVED: Vehicle and plant register up to date
	Maintain adequate stock levels	Stocks purchased and used in community workshops reviewed and monitored	June 2024	✅ TARGET ACHIEVED: Stocking requirements closely monitored
	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	Ongoing	✅ TARGET ACHIEVED: Fuel distribution monitored regularly

Goal	Strategy	Measure	Target	Result
4.3 Waste and Water Management 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: Waste collections maintained. Any downtime due to vehicle issues were diverted
	Landfill sites are licensed and operate in accordance with NT Environment Protection Authority (NTEPA) authorities	Landfill sites remain operational	100%	❌ TARGET NOT ACHIEVED: Jabiru Landfill site under remediation to meet NTEPA guidelines
	Work with other government and commercial entities in order to plan for long term waste disposal needs	Utilise Charles Darwin University's <i>Academic Review of Future Waste Management Strategy</i>	June 2024	✔️ TARGET ACHIEVED: This was used in the formation of the Reduce Reuse and Recycle Strategy. It was also pivotal in securing sponsorship for cash for containers in Maningrida
		Northern Territory Local Government Association liaised and collaborated with on advocacy initiatives and waste strategies	June 2024	✔️ TARGET ACHIEVED: Waste and Resource Coordinator was invited to present at the LGANT Circular Economy Symposium and increased participation in all collaborative opportunities
	Adhere to water and sewerage operations and maintenance schedules	Disruption to Jabiru town water supply	10% or less	✔️ TARGET ACHIEVED
		Disruption to Jabiru sewerage network	10% or less	✔️ TARGET ACHIEVED
		All legislated standards for potable water testing in Jabiru met	100%	✔️ TARGET ACHIEVED
		Annual audit of water treatment practices including policies and procedures conducted	June 2024	✔️ TARGET ACHIEVED



Goal	Strategy	Measure	Target	Result
4.4 Local Road Management and Maintenance 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: <ul style="list-style-type: none"> a. determines a road maintenance schedule for the course of the year b. determines grading frequency of internal access roads c. schedules hazard identification and road condition reports (actions and frequency) d. schedules footpath and stormwater inspections 	Deliver yearly road, footpath and stormwater repairs and maintenance as per schedule with records maintained for each community in Council's records management system - currently 'Magiq'	100%	❌ TARGET NOT ACHIEVED: All planned road maintenance activities were successfully carried out for the year. Record management not 100% achieved
		All footpaths and stormwater inspected quarterly	100%	✅ TARGET ACHIEVED: For Jabiru
		Percentage of known footpath hazards made safe within 24 hours	85%	✅ TARGET ACHIEVED: For Jabiru
	Continually monitor and carry out minor road repairs	Roads monitored and minor repairs completed as required	85%	✅ TARGET ACHIEVED: Road assessment has been ongoing and all repairs completed where capacity is available
	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: Local Authorities have taken an active role in determining road project priorities and reporting community road requests
	Deliver plans as per schedule for managing street lighting	All non-functioning street lights repaired bi-annually as per set program	100%	❌ TARGET NOT ACHIEVED: Jabiru - Due to PWC no longer regularly visiting Jabiru for repairs, as well as ground cable faults – budget restraints prevent these repairs, although alternatives through grants are being explored
		Functioning street lights per audit per community	85%	❌ TARGET NOT ACHIEVED: Jabiru and Gunbalanya - Due to budget constraints, explore ongoing external funding streams for streetlighting

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
5.1 Recycling and Waste 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 2024	✔️ TARGET ACHIEVED: Reuse, Recycle and Reduce Strategy was published
	Continue pre-cyclone community waste collections	Pre-cyclone waste collections held twice yearly as per published schedule	100%	✔️ TARGET ACHIEVED: Two or more pre-cyclone waste cleanups achieved in each Community
	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 2024	✔️ TARGET ACHIEVED: Ongoing activity and relationship

Goal	Strategy	Measure	Target	Result
5.2 Procurement 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 2025	🔄 TARGET IN PROGRESS: Procurement working group for Council has been formed with draft procurement policy due in September 2024 which will form the basis for procurement strategy

Goal	Strategy	Measure	Target	Result
5.3 Reduce Office Waste All offices recycle and reduce waste and consumables	Encourage Council office solutions to reduce waste	Paperless agenda papers to reduce binding and printing costs	June 2024	🔄 TARGET IN PROGRESS: Councillors now have access to laptops and email to be able to view and use electronic copies

Goal	Strategy	Measure	Target	Result
5.4 Education 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 2024	🔄 TARGET IN PROGRESS: Community Education Campaign schedule for launch September 2024
	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 2024	🔄 TARGET IN PROGRESS: Collaborative work being done to create resources to promote conservation items
	Encourage and promote community understanding and correct use of sorting bays	Uplift in correct use of sorting bays	50%	🔄 TARGET IN PROGRESS: Communities successfully using segregation bays

Goal	Strategy	Measure	Target	Result
5.5 Policy 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 2024	🔄 TARGET IN PROGRESS: Initial research being completed



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
6.1 Financial Management 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 IN PROGRESS: Working with the NT Government Local Government Unit to achieve a financially sustainable budget and long term financial plan
	Management of Council's revenue and payable functions			✅ TARGET ACHIEVED
	Manage and deliver on Council's annual statutory and financial obligations			✅ TARGET ACHIEVED: Requirements met within the prescribed timeframes
	Management of Council's asset accounting practices			🔄 TARGET IN PROGRESS: Full asset valuation scheduled for 2024-25
	Monitor and coordinate external funding provided through grants and commercial contracts	Contractual arrangements complied with	100%	✅ TARGET ACHIEVED: Program financial reports and acquittals submitted as required
	Maintain the rates database including all property details	Statutory requirements fully complied with and percentage of rates debtors outstanding	100%	✅ TARGET ACHIEVED
	Maintain the rates register		100%	✅ TARGET ACHIEVED
	Prepare the annual rates declaration		Less than 5%	✅ TARGET ACHIEVED
	Apply concessions as appropriate		100%	✅ TARGET ACHIEVED
Determine the rateability of properties		100%	✅ TARGET ACHIEVED	

Goal	Strategy	Measure	Target	Result
6.1 Financial Management 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	> \$180,000 FY2023-2024	✓ TARGET ACHIEVED: Surpassed. Interest on investments were over the \$180,000 target
	Monitor returns of investments including roll-over of term deposits			✓ TARGET ACHIEVED
	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 is 0.88
	Annual review and update of Council's Fees and Charges	Review and update of Council's Fees and Charges completed	100%	✓ TARGET ACHIEVED

Goal	Strategy	Measure	Target	Result
6.2 Records 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 IN PROGRESS: 90%
	Implement disposal schedule by sentencing and disposing of records	Electronic records held in records management system eligible for destruction sentenced	85%	🔄 TARGET IN PROGRESS: 84%
	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 IN PROGRESS: 84%
	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: 90%



Goal	Strategy	Measure	Target	Result
6.3 Council and Local Authorities 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
		Complaints acknowledged within five working days	90%	☑ TARGET ACHIEVED
		Complaints finalised within fifteen working days	95%	☑ TARGET ACHIEVED
	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 NOT ACHIEVED
		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 NOT 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 ACHIEVED
	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 reviewed	December 2023	☑ TARGET ACHIEVED
		Create an advocacy framework, strategy and communication plan in consultation with Councillors		☒ TARGET PARTIALLY ACHIEVED

Goal	Strategy	Measure	Target	Result
6.4 Risk Management 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 ACHIEVED
	Undertake internal audits as per audit plan	Internal audits completed as per the adopted plan	100%	✘ TARGET NOT ACHIEVED: Internal Audit Plan will commence in the 24/25 FY
	Regularly review insurance cover and premiums	Annual full appraisal of cover required, policies reviewed via insurance broker	June 2023	✔ TARGET ACHIEVED

Goal	Strategy	Measure	Target	Result
6.5 Planning and Reporting 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
	Jabiru Masterplan Meetings are attended by CEO and/or designated executive	All Masterplan meetings scheduled are attended	100%	✔ TARGET ACHIEVED

Goal	Strategy	Measure	Target	Result
6.6 Information and Communication Technology 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 2023	✘ TARGET NOT ACHIEVED: Priority on ICT transformation and planned move away from CouncilBIZ on premises service model to operate in the Cloud
	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 NOT ACHIEVED: To be progressed in 2024-25
	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 PROGRESS: Part of ICT transformation and move to operating in the Cloud
	Optimise costs associated with ICT delivery, including communications, both fixed and mobile, data, voice and video services and staff equipment		100%	🔄 TARGET IN PROGRESS







Financial Performance



Statement 1. Comparison of Actual Performance Against Budget

Table 1.1 Income and Expenditure Statement

	2024 Financial Year Original Budget \$	2024 Financial Year Final Budget \$	2024 Actual Performance \$	Variation Between Final Budget and Actuals \$
OPERATING INCOME				
Rates	2,576,147	3,204,477	2,458,767	(745,710)
Charges	3,967,679	4,206,153	3,618,083	(588,070)
Fees and Charges	552,223	628,882	658,222	29,340
Operating Grants and Subsidies	13,162,438	16,827,657	16,176,599	(651,058)
Interest / Investment Income	68,500	184,558	192,989	8,431
Commercial and Other Income	12,793,090	15,964,439	9,787,040	(6,177,399)
TOTAL OPERATING INCOME	33,120,077	41,016,165	32,891,700	(8,124,466)
OPERATING EXPENDITURE				
Employee Expenses	18,362,799	18,773,050	15,980,472	(2,792,578)
Materials and Contracts	6,478,193	9,860,488	7,577,338	(2,283,150)
Elected Member Allowances	348,000	366,000	346,223	(19,777)
Elected Member Expenses	54,200	64,236	19,158	(45,078)
Council Committee & LA Allowances *	5,300	24,733	23,448	(1,285)
Council Committee & LA Expenses **	250	105	1,773	1,668
Depreciation, Amortisation and Impairment	-	-	8,036,274	8,036,274
Interest Expenses	-	-	351,474	351,474
Other Expenses	7,896,335	10,522,595	5,038,516	(5,484,079)
TOTAL OPERATING EXPENDITURE	33,145,077	39,611,208	37,374,676	(2,236,532)
OPERATING SURPLUS / DEFICIT	(25,000)	1,404,957	(4,482,976)	(5,887,934)

Statement 1. Comparison of Actual Performance Against Budget

Statement 1.2 Annual Operating Position

	2024 Financial Year Original Budget	2024 Financial Year Final Budget	2024 Actual Performance	Variation Between Final Budget and Actuals
	\$	\$	\$	\$
OPERATING SURPLUS / DEFICIT	(25,000)	1,404,957	(4,482,976)	(5,887,934)
Remove NON-CASH ITEMS				
Less Non-Cash Income	-	(35,210)	-	35,210
Add Back Depreciation	-	-	8,036,274	8,036,274
TOTAL NON-CASH ITEMS	-	(35,210)	8,036,274	8,071,484
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	(215,000)	(7,352,427)	(5,660,419)	1,692,008
Other Outflows	-	(81,415)	(345,505)	(264,090)
TOTAL ADDITIONAL OUTFLOWS	(215,000)	(7,433,842)	(6,005,924)	1,427,918
Add ADDITIONAL INFLOWS				
Capital Grants Income	-	4,512,251	-	(4,512,251)
Prior Year Carry Forward Tied Funding	-	1,274,803	2,500,021	1,225,218
Gain on disposal/write down of assets	240,000	128,937	24,235	(104,702)
Transfers from Reserves	-	148,104	72,930	(75,174)
TOTAL ADDITIONAL INFLOWS	240,000	6,064,095	2,597,186	(3,466,908)
NET OPERATING POSITION	0	0	144,560	144,560

Statement 2. Reasons for Material Variations between the Final Budget and Actual Performance

Operating Income

Operating Income had a negative variance to the amended budget of \$8.1M. Rates and Charges were below expectation. There was a \$0.5M error in the final budget amount for general rates for Gunbalanya and water use in Jabiru was below the expected volume. There was also a reduction in Commercial and Other Income resulting from the differences in accounting treatment (i.e. internal allocation income was removed from the audited financial report but included in the budget process).

Operating Expenses

Overall, the Operating Expenditure is in a net favourable position of \$2.2M due to a number of reasons. Depreciation, Amortisation and Impairment

was not a budget item, and as such has resulted in an \$8.0M unbudgeted non-cash expense. Employee expenses were under budget by \$2.8M due to staff shortages and position vacancies. Council found some jobs difficult to fill due to a tight, competitive labour market. Materials and Contract costs were under budget by \$2.2M as a result of over budgeting of contractors and service expenses.

Capital Expenditure

West Arnhem Regional Council's capital expenditure reflects the acquisition/creation of new assets as well as renewal of existing ones. Capital expenditure for the 2024 Financial Year was under budget by \$1.7M. This budget variance are due to the delay in completion of several projects, which will now occur in the 2025 Financial Year.

Table 3.1 Total Expenditure for Each Council Committee and Local Authority

For the year ending 30 June 2024	Council Committee & LA Allowances *	Council Committee & LA Expenses **	Total
	\$	\$	\$
Audit Committee	3,548	1,668	5,216
Gunbalanya LA Members	5,050	105	5,155
Maningrida LA Members	5,150	-	5,150
Minjilang LA Members	4,700	-	4,700
Waruwi LA Members	5,000	-	5,000
TOTAL	23,448	1,773	25,221

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 2023-2024 = 47%

Result 2022-2023 = 67%

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 2023-2024 = 11%

Result 2022-2023 = -9%

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 0.88 means that it has 0.88 times current assets in relation to current liabilities.

The Target Benchmark is greater than 1.

Result 2023-2024 = 0.88

Result 2022-2023 = 0.98

Rate Coverage Ratio

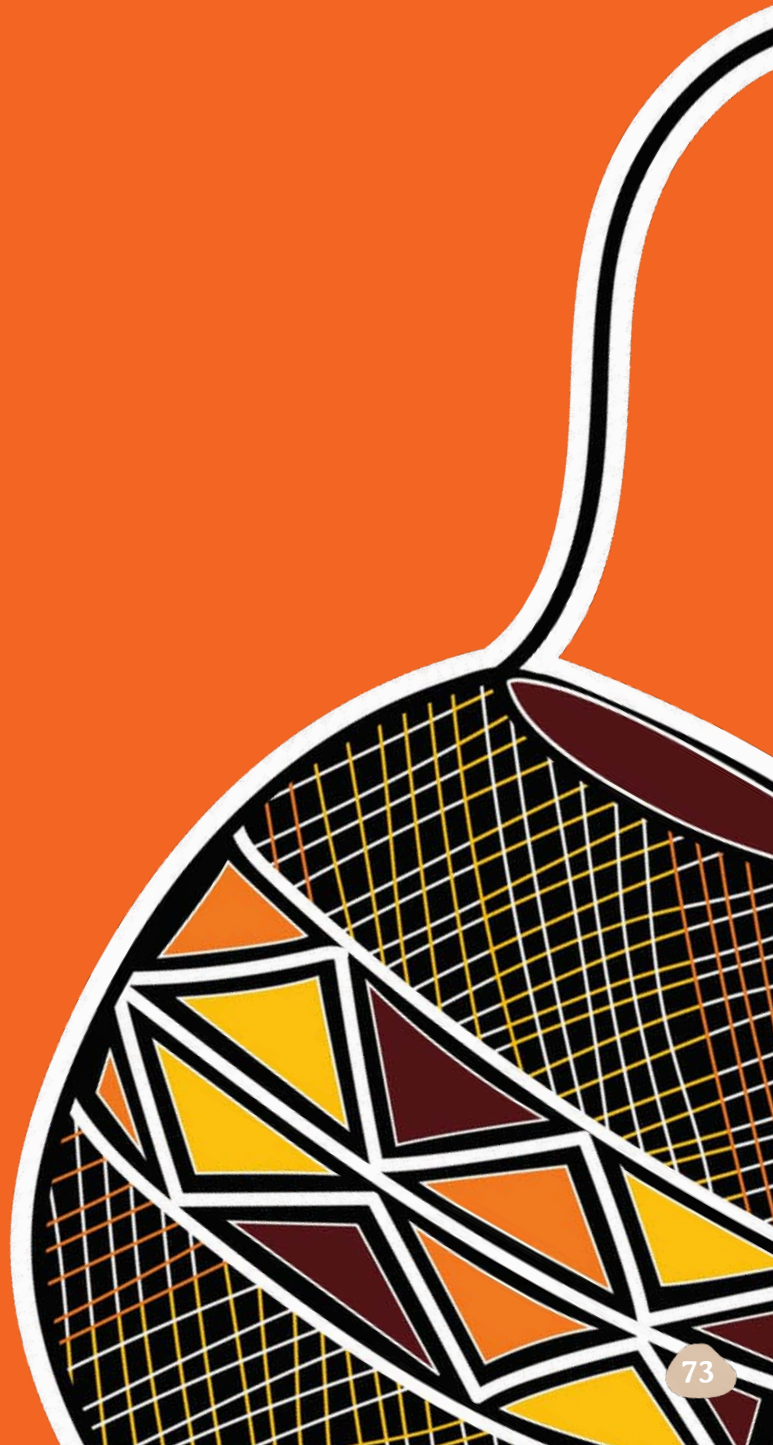
This ratio measures Council's dependence on rate revenue to fund its operations. The higher the ratio the more Council's revenue is sourced from its rating base which in turn means a lower dependency on grant funding. Like many regional councils, WARC is substantially dependent on grant funding which 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 2023-2024 = 17%

Result 2022-2023 = 21%

Financial Statement



WEST ARNHEM REGIONAL COUNCIL

ABN: 45 065 336 873

FINANCIAL REPORT FOR THE YEAR ENDED

30 JUNE 2024

WEST ARNHEM REGIONAL COUNCIL

ABN: 45 065 336 873

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

CONTENTS	Page
Chief Executive Officer's Certificate	1
Auditor's Independence Declaration	2
Statement of Profit or Loss and Other Comprehensive Income	3
Statement of Financial Position	4
Statement of Working Capital	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the Financial Report	8
Independent Auditor's Report	30

WEST ARNHEM REGIONAL COUNCIL

ABN: 45 065 336 873

CHIEF EXECUTIVE OFFICER CERTIFICATE

FOR THE YEAR ENDED 30 JUNE 2024

I, Andrew Walsh, the Chief Executive Officer of the West Arnhem Regional Council (the council), certify that:

- (a) the statement has, to the best of my knowledge, information and belief, been properly drawn up in accordance with the applicable Australian Accounting Standards, the *Local Government Act 2019* and those Regulations so as to present fairly the financial position of the council and the results for the 2023-24 financial year; and
- (b) the statement is in accordance with the accounting and other records of the council.



Dated: 08/11/2024.

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 ARNHEM REGIONAL COUNCIL

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Northern Territory Local Government Act 2019 and Northern Territory (General) Regulations 2021*, in relation to the audit, and
- (ii) any applicable code of professional conduct in relation to the audit.



Nexia Edwards Marshall NT
Chartered Accountants



Noel Clifford
Partner

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Darwin, Northern Territory
Dated: 13 November 2024

Advisory. Tax. Audit.

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WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
INCOME			
Grants and contributions	2A	16,176,599	11,937,864
Rates and annual charges	2B	6,076,850	5,754,452
Other (losses)/ gains	2C	24,235	247,060
Investment income	2D	192,989	200,426
User charges and fees	2E	10,421,027	8,390,953
TOTAL INCOME		32,891,700	26,530,755
EXPENSES			
Depreciation	3A	8,036,274	6,698,828
Employee Cost	3B	15,980,472	16,260,522
Other operating expenses	3C	13,357,930	11,548,762
TOTAL EXPENSES		37,374,676	34,508,112
NET LOSS		(4,482,976)	(7,977,357)
OTHER COMPREHENSIVE INCOME			
Revaluation of buildings and other structures for the year	14	-	-
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)		-	-
TOTAL COMPREHENSIVE INCOME (LOSS)		(4,482,976)	(7,977,357)

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 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	8,669,259	8,481,990
Trade and Other Receivables	5	1,567,093	3,107,261
Other Assets	6	151,626	51,676
Inventory	7	104,829	219,409
TOTAL CURRENT ASSETS		10,492,807	11,860,336
NON-CURRENT ASSETS			
Property, Plant and Equipment	8	82,028,083	85,085,651
Right of Use Assets	9	7,765,016	7,382,768
TOTAL NON-CURRENT ASSETS		89,793,099	92,468,419
TOTAL ASSETS		100,285,906	104,328,755
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	10	3,649,126	3,643,988
Other Contract liabilities	11	5,890,393	6,316,421
Employee Provisions	12	2,009,477	1,733,412
Lease Liabilities	13	417,932	371,652
TOTAL CURRENT LIABILITIES		11,966,928	12,065,473
NON-CURRENT LIABILITIES			
Employee Provisions	12	223,220	245,942
Lease Liabilities	13	8,328,369	7,766,975
TOTAL NON-CURRENT LIABILITIES		8,551,589	8,012,917
TOTAL LIABILITIES		20,518,517	20,078,390
NET ASSETS		79,767,389	84,250,365
EQUITY			
Retained Earnings		54,015,421	58,425,467
Reserves	14	25,751,968	25,824,898
TOTAL EQUITY		79,767,389	84,250,365

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 2024

	Note	2024	2023
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	8,669,259	8,481,990
Trade and Other Receivables	5	1,567,093	3,107,261
Other Assets	6	151,626	51,676
Inventory	7	104,829	219,409
TOTAL CURRENT ASSETS		<u>10,492,807</u>	<u>11,860,336</u>
Less:			
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	10	3,649,126	3,643,988
Contract liabilities	11	5,890,393	6,316,421
Employee Provisions	12	2,009,477	1,733,412
Lease Liabilities	13	417,932	371,652
TOTAL CURRENT LIABILITIES		<u>11,966,928</u>	<u>12,065,473</u>
NET CURRENT ASSETS (LIABILITIES)		<u>(1,474,121)</u>	<u>(205,137)</u>
CURRENT RATIO		<u>0.88</u>	<u>0.98</u>

The accompanying notes form part of these financial statements.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	Note	Retained Earnings	Assets Revaluation Reserve	Capital Reserves	Total Equity
		\$		\$	\$
Balance at 1 July 2022		65,356,356	25,711,095	1,160,271	92,227,722
Comprehensive income:					
Loss for the year		(7,977,357)	-	-	(7,977,357)
Other comprehensive income (loss) for the year	14	-	-	-	-
Total comprehensive income (loss) attributable to Members of the entity for the year		(7,977,357)	-	-	(7,977,357)
Depreciation related to revalued assets		-	-	-	-
Transfers between equity		1,046,468	-	(1,046,468)	-
Balance at 30 June 2023		58,425,467	25,711,095	113,803	84,250,365
Balance at 1 July 2023		58,425,467	25,711,095	113,803	84,250,365
Comprehensive income:					
Loss for the year		(4,482,976)	-	-	(4,482,976)
Other comprehensive income for the year	14	-	-	-	-
Total comprehensive income (loss) attributable to Members of the entity for the year		(4,482,976)	-	-	(4,482,976)
Transfers between equity		72,930	-	(72,930)	-
Balance at 30 June 2024		54,015,421	25,711,095	40,873	79,767,389

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 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		18,183,923	13,222,273
Grants and contributions receipts		15,750,571	16,156,219
Payments to suppliers and employees		(28,516,075)	(26,576,819)
Interest received		192,989	200,426
Net cash provided by operating activities	16	5,611,408	3,002,099
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposals of property, plant and equipment		76,433	394,849
Payment for property, plant and equipment		(2,509,490)	(4,496,861)
Net cash (used in) investing activities		(2,433,057)	(4,102,012)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for lease liabilities		(2,991,082)	(394,417)
Net cash provided by (used in) financing activities		(2,991,082)	(394,417)
Net increase in cash held		187,269	(1,494,330)
Cash and cash equivalents at beginning of the financial year		8,481,990	9,976,320
Cash and cash equivalents at end of the financial year	16	8,669,259	8,481,990

The accompanying notes form part of these financial statements.

Note 1 Material Accounting Policy Information

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 2024 by the Councillors of the Council.

Statement of Compliance

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.

Basis of Preparation

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 are in Australian Dollars and have been rounded to the nearest dollar.

Critical Accounting Estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 1(p) Critical Accounting Judgements, Estimates and Assumptions.

Current and Non Current Classification

Assets and liabilities are presented in the statement of financial position based on current and non current classifications.

An asset is classified as current when it is either expected to be realised or intended to be sold or consumed in the Council's normal operating cycle, it is held primarily for the purpose of trading, it is expected to be realised within 12 months after the reporting period and or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non current.

A liability is classified as current when it is either expected to be settled in the Trust's normal operating cycle, it is held primarily for the purpose of trading, it is due to be settled within 12 months after the reporting period and or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non current.

Material Accounting Policies

(a) Revenue and Other Income Recognition

The Council recognises revenue as follows :

Revenue from Contracts With Customers

Revenue is recognised at an amount that reflects the consideration to which the Council is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Council identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Note 1 Material Accounting Policy Information (Cont.)

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

Operating Grants

Grant revenue is recognised in profit or loss when the Council satisfies the performance obligations stated within the funding agreements.

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.

If conditions are attached to the grant which must be satisfied before the Council is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

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.

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.

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.

Interest Income

Interest income is recognised using the effective interest method.

Donations and Bequests

Donations and bequests are recognised on receipt of the funds with control of this revenue having passed to the Council.

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.

Note 1 Material Accounting Policy Information (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:

Class of Fixed Asset	Depreciation Rate Life (years)
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.

Note 1 Material Accounting Policy Information (Cont.)

(c) Leases

At inception of a contract, the Council assess if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Council where the Council is a lessee. However all contracts that are classified as short term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating lease on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Council uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows :

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Council anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary Leases

For leases that have significantly below market terms and conditions principally to enable the Council to further its objectives (commonly known as peppercorn / concessionary leases), the Council has adopted the temporary relief under AASB 2019-8 and measures the right of use assets at cost on initial recognition.

(d) Right of Use Assets

A Right of Use Asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right of Use Assets are depreciated on a straight line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Council expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right of Use Assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

(e) Impairment of Financial Assets

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;
- contract assets (eg amount due from customers under contracts).

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).

Note 1 Material Accounting Policy Information (Cont.)

(e) Impairment of Financial Assets (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.

(f) Impairment of Non Financial Assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

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.

(g) 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 2024 this was 11% of the employee's ordinary average salary. From 1 July 2024 this rate has increased to 11.5%. 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.

(h) 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.

Note 1 Material Accounting Policy Information (Cont.)

(i) 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.

(j) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(l) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Council during the reporting period that remain unpaid at the end of the reporting period. Trade payables are recognised at their transaction price. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(m) Contract Liabilities

Contract liabilities represent the Council's obligation to transfer goods or services to a customer or complete required performance obligations and are recognised when a customer pays consideration, or when the Council recognises a receivable to reflect its unconditional right to consideration (whichever is earlier), before the Council has transferred the goods or services to the customer and or completed required performance obligations.

(n) Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

(o) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(p) Critical Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

(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 2024 (2023: \$Nil).

Note 1 Material Accounting Policy Information (Cont.)

(p) Critical Accounting Judgements, Estimates and Assumptions (Cont.)

(ii) Useful lives of property, plant and equipment

As described in Note 1(b), 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 2024 (2023: \$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 2024 amounted to \$36,638 (2023: \$57,843).

(iv) 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.

(q) 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.

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are

(r) Economic Dependence and Going Concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

The Council is dependent upon the ongoing receipt of grants from the Commonwealth and Northern Territory Government to ensure the continuance of its activities. The Council is also currently in negotiations with the Northern Territory Government to secure additional one-off funding. At this date of this report management has no reason to believe that Council will not continue to receive funding support from the Commonwealth and Northern Territory Governments.

Note 1 Material Accounting Policy Information (Cont.)

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

AASB 2021-2: Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates.

The Corporation adopted AASB 2021-2 which amends AASB 7, AASB 101, AASB 108 and AASB 134 to require disclosure of "material accounting policy information" rather than "significant accounting policies" in an entity's financial statements. It also updates AASB Practice Statement 2 to provide guidance on the application of the concept of materiality to accounting policy disclosures.

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

AASB 2021-6: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards.

AASB 2021-6 amends AASB 1049 and AASB 1060 to require disclosure of 'material accounting policy information' rather than "significant accounting policies" in an entity's financial statements. It also amends AASB 1054 to reflect the updated terminology used in AASB 101 as a result of AASB 2021-2. The adoption of the amendment did not have a material impact on the financial statements.

AASB 2022-7: Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards.

AASB 2022-7 makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2. It also formally repeals the superseded and redundant Australian Accounting Standards set out in Schedules 1 and 2 of this standard.

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

WEST ARNHAM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 2	Revenue and Other Income	Note	2024	2023
2A	Grant and Contributions		\$	\$
	NTG - Operational Grants		9,445,983	9,102,533
	NTG - Capital Grants		2,083,800	1,243,548
	Aust Gov - Operational Grants		4,803,661	4,066,539
	Aust Gov - Capital Grants		2,823,240	858,710
	Grant Income Other		55,267	105,132
			<u>19,211,951</u>	<u>15,376,462</u>
	Less movement:			
	Grant Income brought and carried movement	11	(3,035,352)	(3,438,598)
	Total Grant and Contributions		<u>16,176,599</u>	<u>11,937,864</u>
2B	Rates and annual charges			
	General Rate Income Base		2,304,407	2,245,003
	Sewerage Charges Income Base		711,797	724,813
	Water Charges Income Base		1,440,743	1,284,148
	Domestic Waste Charge Income Base		1,321,663	1,221,176
	Commercial Waste Charge Income		143,880	132,078
	Animal Control - Special Rate		154,360	147,234
	Total Rates and annual charges		<u>6,076,850</u>	<u>5,754,452</u>
2C	Other (losses)/ gains			
	Gain/ loss on disposal of assets		24,235	247,060
	Total Other (losses)/ gains		<u>24,235</u>	<u>247,060</u>
2D	Investment income			
	Interest income		192,989	200,426
	Total Investment income		<u>192,989</u>	<u>200,426</u>
2E	User charges and fees:			
	Property lease rental fees		185,947	85,529
	Reimbursement Income		76,528	252,849
	Insurance claims		1,403,763	-
	Equipment Hire Income		48,659	57,824
	Landfill Fee Income		368,034	194,785
	Council Fees and Charges Income		54,723	53,999
	Sales Income		861,427	831,894
	Service Fee Income		983,734	972,560
	Contract Fee Income		5,372,316	5,206,966
	FAO Childcare Benefit		455,519	233,067
	Other Agency Income		475,167	319,754
	Fuel Tax Credit		61,700	46,529
	Contribution		12,977	17,433
	Other income		60,533	117,764
	Total User charges and fees		<u>10,421,027</u>	<u>8,390,953</u>

WEST ARNHAM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 3 Expenses

3A Depreciation Expense

Depreciation Expense Buildings	1,710,539	1,750,030
Depreciation Expense Infrastructure	2,010,411	1,872,428
Depreciation Expense Plant and Equipment	880,514	910,582
Depreciation Expense Furniture Fittings and Office	118,370	63,511
Depreciation Expense Vehicles	302,432	343,741
Depreciation Expense Roads	147,089	148,687
Depreciation Expense - Section 19 Leases	2,683,648	1,484,121
Depreciation Expense - Jabiru Town Leases	183,271	125,728

Total Depreciation Expense

8,036,274 6,698,828

3B Employee Cost

Salaries and Wages	11,813,898	11,979,342
Leave provision expense	1,775,641	1,670,547
Locality Allowance	324,101	357,441
Superannuation	1,609,572	1,722,617
Worker compensation	426,392	473,756
Fringe Benefits Tax	30,868	56,819

Total Employee Cost

15,980,472 16,260,522

3C Other operating expenses

Accounting & Audit Fee	64,999	50,260
Airfare & Taxi	372,652	338,859
Bank fees	13,880	13,986
Bad Debt Provision & write off	13,947	33,506
Chairman Mayoral & Committee Allowances	125,753	95,113
Contractors	4,452,931	2,989,678
Councillor payments	241,330	232,721
Food Purchases	224,051	212,764
Freight Expense	252,932	249,454
Fuel Diesel /UL	499,015	464,694
Hire of Plant, Equipment and Office	16,032	20,379
Insurance	1,153,417	917,563
Interest - Lease Liabilities	349,589	285,567
Interest - Other	1,885	-
Inventory Purchases	587,557	547,508
Leases - Equipment & Low Value Assets	27,048	25,248
Leases - Jabiru and Section 19 Charges	107,683	113,103
Legal Fees	60,816	53,593
Lotto/Scratchies Purchases	106,308	104,159
Materials expense	936,576	923,207
Motor Vehicle Registration	116,033	116,529
Minor Capital Expenditure	60,163	98,067
Professional Fees	477,438	562,941
Relocation/Recruitment Expense	174,412	165,132
Software and Other License Fees	274,669	74,634
Software Help Desk Support	713,044	464,335
Staff Housing Rent Expense	54,336	206,610
Subscriptions and Membership	62,652	59,659
Sundry	18,676	44,543
Telephone, Network and Communication	192,130	204,650
Training Expenses	263,976	325,683
Travel, Accommodation & Meals	42,399	65,680
Utilities - Electricity, Water, Gas & Sewerage	954,096	901,698
Write off of Assets	345,505	587,239

Total Operating Expense

13,357,930 11,548,762

WEST ARNHAM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 4 Cash on Hand and at Bank

CURRENT	Note	2024	2023
		\$	\$
Term Deposit		2,655,000	3,255,000
Cash at Bank		6,012,459	5,224,790
Cash on Hand		1,800	2,200
Total Cash on Hand and at Bank		8,669,259	8,481,990
Restricted cash and cash equivalents summary			
<i>Purpose</i>			
External restrictions			
Included in liabilities			
Contract liabilities and Revenue in advance	11	5,890,393	6,316,421
Included in revenue		1,320,269	1,222,029
Total external restrictions		7,210,662	7,538,450
Internal restrictions			
Included in liabilities			
Total internal restrictions		-	-
Total unrestricted		1,458,597	943,540
Total Cash on hand and at bank	16(a), 20	8,669,259	8,481,990

Note 5 Trade and Other Receivables

CURRENT			
Receivables :			
Trade receivables		951,628	2,655,070
Less: Provision for impairment of receivables		(36,638)	(57,843)
Total trade receivables		914,990	2,597,227
Other Receivables :			
Accrued Income		318,366	300,970
ATO Receivables - GST (Net)		333,737	209,064
Total Other receivables		652,103	510,034
Total current trade and other receivables	20	1,567,093	3,107,261

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	486,628	1,042,624
Past due 31-60 days	230,781	880,137
Past due 61-90 days	48,631	152,941
Past due 91+ days	185,588	579,368
Total	951,628	2,655,070

Movement in provision for impairment of receivables

Balance at beginning of the year	57,843	24,338
increase in provision	(21,205)	33,505
Balance at the end of the year	36,638	57,843

Note 6 Other Assets

CURRENT			
Prepayments		151,626	45,218
Security Deposits Lodged		-	6,458
Total Other Assets		151,626	51,676

Note 7 Inventory

CURRENT			
Inventory at cost (Fuel, Oil and Merchandise)		104,829	219,409
Total Inventory		104,829	219,409

All Inventories are expected to be sold within 12 months

WEST ARNHAM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 8	Property, Plant and Equipment	Note	2024 \$	2023 \$
	NON CURRENT			
	Land and Buildings, Roads and Infrastructures:			
	Land and Buildings:			
	At cost		32,755,546	33,090,247
	Less Accumulated depreciation		(15,605,138)	(14,147,425)
		22	<u>17,150,408</u>	<u>18,942,822</u>
	Roads:			
	At cost		34,647,986	31,750,791
	Less Accumulated depreciation		(13,428,358)	(10,744,710)
			<u>21,219,628</u>	<u>21,006,081</u>
	Infrastructure assets:			
	At cost		53,512,689	52,620,075
	Less Accumulated depreciation		(14,189,196)	(12,178,786)
			<u>39,323,493</u>	<u>40,441,289</u>
	Total Land and Buildings, Roads and Infrastructure		<u>77,693,529</u>	<u>80,390,192</u>
	Vehicles at cost			
	At cost		2,908,635	3,207,402
	Less Accumulated depreciation		(2,530,429)	(2,474,566)
			<u>378,206</u>	<u>732,836</u>
	Furniture and Fittings:			
	At cost		927,205	715,371
	Less Accumulated depreciation		(640,048)	(521,678)
			<u>287,157</u>	<u>193,693</u>
	Plant and Equipment:			
	At Cost		9,408,356	9,432,521
	Less Accumulated depreciation		(7,035,400)	(6,243,669)
			<u>2,372,956</u>	<u>3,188,852</u>
	WIP		<u>1,296,235</u>	<u>580,078</u>
	Total Property, Plant and Equipment		<u>82,028,083</u>	<u>85,085,651</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 Buildings	Road Structures \$	Infrastructure \$	Motor Vehicles \$	Furniture and Fittings \$	Plant and Equipment \$	WIP \$	Total \$
Carrying amount at 1 July 2023	18,942,822	21,006,081	40,441,289	732,836	193,693	3,188,852	580,078	85,085,651
Additions at cost	263,630	360,636	892,615	-	211,834	64,618	716,157	2,509,490
Disposals/ adjustments	(345,505)	-	-	(52,198)	-	-	-	(397,703)
Depreciation expense	(1,710,539)	(147,089)	(2,010,411)	(302,432)	(118,370)	(880,514)	-	(5,169,355)
Revaluation increments (decrements)	-	-	-	-	-	-	-	-
Carrying amount at 30 June 2024	<u>17,150,408</u>	<u>21,219,628</u>	<u>39,323,493</u>	<u>378,206</u>	<u>287,157</u>	<u>2,372,956</u>	<u>1,296,235</u>	<u>82,028,083</u>

During 2024 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 2024, given the assets location, their existing and continued use by Council and their cost of replacement and remaining useful lives.

The Council undertook to engage independent valuers in 2024 to conduct an independent valuation of its property, roads and infrastructure assets. The independent valuation process is still ongoing and will be completed in 2025.

WEST ARNHAM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

		2024	2023
		\$	\$
Note 9	Right of Use Assets		
	NON CURRENT		
	Right of Use Assets :		
	Leased Buildings	9,088,930	8,490,367
	Less Accumulated depreciation	(1,323,914)	(1,107,599)
		7,765,016	7,382,768

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
	\$	\$
Carrying amount at 1 July 2023	7,382,768	7,382,768
Additions at cost	3,249,167	3,249,167
Depreciation expense	(2,866,919)	(2,866,919)
Carrying amount at 30 June 2024	7,765,016	7,765,016

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

	2024	2023
	\$	\$
Depreciation charge related to right of use assets	2,866,919	1,609,849
Interest expense on lease liabilities	349,589	285,567
Short Term leases expense	134,731	138,351
	3,351,239	2,033,767

Note 10 Trade and Other Payables

CURRENT

Trade creditors	2,631,151	2,694,028
Accrued expenditure	834,056	758,901
Other Payables	169,961	179,743
Income in Advance	13,958	11,316
Total Trade and Other Payables	3,649,126	3,643,988

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

Trade and other payables:

—	Total Current	3,649,126	3,643,988
—	Total Non Current	-	-

Total trade and other payables

	3,649,126	3,643,988
Financial liabilities as trade and other payables	20 3,649,126	3,643,988

WEST ARNHAM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 11 Contract Liabilities		
CURRENT		
Contract Liabilities - unspent grant funded programs	2,210,930	2,444,066
Contract Liabilities - capital grant funded programs	3,376,320	415,000
Grants refundable	303,143	531,306
	5,890,393	3,390,372
Revenue in Advance	-	2,926,049
Total Other Contract Liabilities	5,890,393	6,316,421
Total Contract and Unspent liabilities comprising the following grant funding amounts:		
(a) Contract Liabilities - grant funded programmes		
Warruwi Outside School Hours Care	36,139	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	22,549	45,799
TEABBA Staff Funding - Indigenous Broadcasting	12,329	12,329
Flexible Support Packages and COVID-19 Service Delivery Cost	-	71,615
NAIDOC Week	11,005	24,924
Kurrung Sports Carnival - Sport Australia	7,925	6,297
Celebrating Aboriginal Culture (Australia Day)	1,746	3,071
Indigenous Skills and Employment Program	-	50,000
Jabiru Safe and Healthy Youth Project	-	10,377
Ninja Warrior Obstacle Course	1,157	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
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	1,135
Youth Mobile Gym Program - Maningrida	-	760
Culture school Holiday Activities in Maningrida	-	576
Commonwealth Home Support Program	574,720	-
NT Jobs Package - Aged Care	298,714	-
Remote Sports Program	54,775	-
Malala Road (non gazetted) Maningrida - From Lot 736	1,069	-
Seeding New Investment	18,691	-
Manage Creche	762,305	-
Long Day Care Toy & Equipment Grant Program	1,635	-
Youth Mobile Gym Program - Maningrida	760	-
Deliver Indigenous Broadcasting Programs (RIBS)	47,991	-
Sports and Recreation	271,284	-
West Arnhem Youth Leadership Summit	85,000	-
Total Contract Liabilities - grant funded programmes	2,210,929	2,444,066
(b) Contract Liabilities - capital grant funded programs		
Local Authorities Community Project Income	1,008,229	-
WaRM - Waste and Resource Management	148,800	-
Warruwi Community Hall Upgrade	372,669	415,000
ABA - Maningrida Oval Changerooms	395,196	-
Regional and Remote Burials Grant - MAN and WAR	43,000	-
Regional and Remote Burials Grant - MINJILNAG	50,000	-
LRCI Phase 4 - Part B - Malabam Road - Maningrida	281,544	-
Critical upgrades to Miniilang staff housing;	158,682	-
Purchase of a new garbage compactor for Miniilang -	250,000	-
Brockman Oval grandstand installation - Jabiru	86,700	-
Brockman Oval Lights - Jabiru	150,000	-
Revitalisation Project - Jabiru	16,500	-
West Arnhem Cemetery Establishment - MANINGRIDA	415,000	-
Total Contract Liabilities - capital grant funded programs	3,376,320	415,000

WEST ARNHAM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 11 Contract Liabilities (Cont.)		
(c) Grants refundable		
Commonwealth Home Support Program	-	531,306
TFHC - Womens Safe House NPA	200,202	-
Flexible Support Packages and COVID-19 Service Delivery Cost	67,289	-
Domestic Family & Sexual Violence Program	35,652	-
Total Grants refundable	303,143	531,306

(d) Contract liabilities - movement in amounts :

Balance at the beginning of the year	2,444,066	-
Additions: Grants for which performance obligations will only be satisfied in subsequent years	2,210,930	2,444,066
Expended : Grants acquitted or utilised during the year	(2,444,066)	-
Closing balance	2,210,930	2,444,066

In the 2024 financial year no unspent and unacquitted grant funds were recognized as revenue. In 2023, the West Arnhem Regional Council recognized \$1,222,029 as revenue from unacquitted and unspent grant funding. this funding was recognised as revenue due to the requirements of Australian Accounting Standard AASB 15 Revenue from Contracts with Customers.

	2024	2023
	\$	\$
Note 12 Employee Provisions		
CURRENT		
Provision for annual leave	1,178,811	1,107,071
Provision for long service leave	830,666	626,341
	2,009,477	1,733,412
NON-CURRENT		
Provision for long service leave	223,220	245,942
	223,220	245,942
Total provisions for employee benefits	2,232,697	1,979,354
Analysis of total provisions:	Total	
	\$	
Opening balance at 1 July 2023	1,979,354	
Provisions used during the year (net)	253,343	
Balance at 30 June 2024	2,232,697	

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(g).

	Note	2024	2023
		\$	\$
Note 13 Lease Liabilities			
CURRENT			
Lease Liabilities		146,623	126,589
Accrued lease charges		271,309	245,063
		417,932	371,652
NON-CURRENT			
Lease Liabilities		8,328,369	7,766,975
		8,328,369	7,766,975
Total Lease Liabilities	20	8,746,301	8,138,627

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 14 Reserves		
Total Reserves	25,751,968	25,824,898
Asset Revaluation Reserve	25,711,095	25,711,095
Movements in Reserve during the year were:		
Opening Balance	25,711,095	25,711,095
Revaluation increments (decrements)	-	-
Closing Balance	25,711,095	25,711,095
Capital Reserve	40,873	113,803
Movement in Reserve during the year were:		
Opening Balance	113,803	1,160,271
transfers from (to) retained earnings	(72,930)	(1,046,468)
Closing Balance	40,873	113,803

The Asset Revaluation Reserve records the revaluations of non current assets.
The Capital Reserve is maintained for Council nominated capital projects and acquisitions.

Note 15 Related Party Transactions

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:**

Councillors

Councillor (Mayor) James Woods	Appointed Mayor 20 March 2024
Councillor (Deputy Mayor) Elizabeth Williams	
Councillor Ralph Blyth	
Councillor Otto Dan	
Councillor James Marrawal	
Councillor Donna Nadjamerrek	
Councillor Jacqueline Phillips	
Councillor Henry Guwiyul	
Councillor Gabby Gumurdul	
Councillor Micketija Onus	Appointed 25 September 2023
Councillor (Mayor) Mathew Ryan	Resigned as Mayor 12 March 2024 and resigned as Member 18 March 2024
Councillor Julius Don Kernan	Resigned 2 May 2024

Chief Executive Officer

Paul Hocking	Resigned 21 July 2023
Jessie Schaecken	Acting from 21 July 2023 to 14 March 2024. Resigned 20 May 2024
Andrew Walsh	Appointed 4 March 2024

Executive Management

Brooke Darmanin	Resigned 4 July 2023
Fiona Ainsworth	
Peter Ryan	Resigned 4 August 2023
Deirdre O'Sullivan	Resigned 18 October 2023
James Stockdale	Appointed 9 October 2023. Resigned 14 February 2024.
Jocelyn Nathanael-Walters	Appointed 5 February 2024

(ii) **Remuneration of KMP**

The KMP of Council include the elected members, CEO and certain prescribed officers under AASB 124. In all, 21 KMP were paid the following total remuneration (22 KMP in 2023) :

Short-term employee benefits	786,048	1,050,858
Post-employment benefits	93,734	136,710
Termination benefits	106,544	198,177
Councillor Allowances	341,608	335,020
Total Key Management Remuneration	1,327,934	1,720,765

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 15 Related Party Transactions (Cont.)

(iii) **CEO Remuneration :**

The Council CEO's (as defined by AASB 124 Related Party Disclosure and in accordance with General Instruction 2: Annual Financial Statement) were paid the following total remuneration for 2023-24 year:

	CEO	Acting CEO	CEO	2024	2023
	Andrew Walsh (March 2024 to June 2024)	Jessica Schaecken (July 2023 to March 2024)	Paul Hockings (July 2023)	\$	\$
Short-term Benefits	78,162	205,627	38,327	322,116	250,693
Non-cash benefits	-	-	-	-	10,167
Other long-term benefits	-	-	-	-	3,947
Post-employment benefits	-	-	-	-	198,177
Termination benefits	-	-	63,308	63,308	-
Total Remuneration	78,162	205,627	101,635	385,424	462,984

(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 \$Nil (2023: \$5,976). 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:

	Receiving of Services	Receiving of Services
	2024	2023
	\$	\$
Council Biz	1,025,450	634,288
Local Gov Association NT	55,833	54,819
	<u>1,081,283</u>	<u>689,107</u>

There are no other transactions with KMP and or other related parties in 2024 (2023 Nil).

Note	2024	2023
	\$	\$

Note 16 Cash Flow Information

(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows :

Cash on hand and at bank	4	8,669,259	8,481,990
Total cash as stated in the Statement of cash flows		<u>8,669,259</u>	<u>8,481,990</u>

(b) Reconciliation of Cash Flow from Operating Activities with Current Year Loss

Loss: for the current year		(4,482,976)	(7,977,357)
Non-cash flows:			
Depreciation and amortisation expense		8,036,274	6,698,828
(Gain)/ Loss on disposal/ writedown of assets		(24,235)	(349,555)
Write off assets - buildings (leased)		345,505	528,788
Write off assets - other		-	58,451
Interest expense on lease liabilities		349,589	285,567
Changes in assets and liabilities:			
(Increase)/decrease in Trade and Other Receivables		1,540,168	(1,025,405)
(Increase)/decrease in other assets		(99,950)	114,562
(Increase)/decrease in Inventory		114,580	(92,486)
Increase/(decrease) in Trade and Other payables		5,138	725,148
Increase/(decrease) in Other Contract liabilities		(426,028)	4,170,129
Increase/(decrease) in Employee Provisions		253,343	(134,571)
Net cash provided by operating activities		<u>5,611,408</u>	<u>3,002,099</u>

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 17 Lease and Capital Expenditure Commitments Outstanding:

(a) Lease Liability Lease Commitments	2024	2023
<i>Leasehold rental commitments</i>	\$	\$
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	502,356	445,788
One to five years	2,185,756	1,988,200
More than 5 years	12,221,211	11,664,454
	14,909,323	14,098,441
(b) Operating Lease Commitments	2024	2023
<i>Leasehold rental commitments</i>	\$	\$
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	16,343	50,260
One to five years	-	-
More than 5 years	-	-
	16,343	50,260

The non-cancellable operating leasing commitments in 2024 were for the short term lease of Section 19 leases. All such leases at 30 June 2024 are on a month to month basis.

(c) Capital Expenditure Commitments

The Council has capital expenditure commitments of \$4,510,327 as at 30 June 2023 (2023: \$1,083,474). Of this a significant portion is being funded through specific grant programs.

Note 18 Contingent Liabilities and Contingent Assets

The Council is not aware of any Contingent Liabilities and Contingent Assets as at 30 June 2024 (2023: \$Nil).

Note 19 Events After the Reporting Period

In 2024 the Council engaged a consultant to review its lease commitments. A report in terms of the lease costs, additional commitments and associated schedule of works was provided to the Council on 30 September 2024. Although the estimated financial effect on Council is potentially significant, no liability has been recognised as the quantum has not been reliably established and further discussion with the lessor is required.

The Council agreed in 2024 to begin negotiating an Enterprise Bargaining Agreement (EBA), for the first time with employees. An offer of a 4% pay increase at the date of signing the EBA, followed with a 3% per annum pay increase at the commencement of the next two financial years, has been made without back payment. Council is currently in negotiations with employees over this offer.

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:

Financial assets	Note	2024	2023
		\$	\$
Cash on hand	4	8,669,259	8,481,990
Trade and other receivables	5	1,567,093	3,107,261
Total financial assets		10,236,352	11,589,251
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	10	3,649,126	3,643,988
Lease Liabilities	13	8,746,301	8,138,627
Total financial liabilities		12,395,427	11,782,615

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.

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.

	2024	2023
	\$	\$
Surplus \$		
(+/- 1% in interest rates)	85,756	92,292

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.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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	2024		2023	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
		\$	\$	\$	\$
Financial assets					
Cash on hand and at bank	4,20	8,669,259	8,669,259	8,481,990	8,481,990
Trade and other receivables	5,20	1,567,093	1,567,093	3,107,261	3,107,261
Total financial assets		10,236,352	10,236,352	11,589,251	11,589,251
Financial liabilities					
Trade and other payables	10,20	3,649,126	3,649,126	3,643,988	3,643,988
Lease Liabilities	13,20	8,746,301	8,746,301	8,138,627	8,138,627
Total financial liabilities		12,395,427	12,395,427	11,782,615	11,782,615

(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	2024		2023	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
		\$	\$	\$	\$
Non-Financial assets					
Road and Structure and Site Improvements	8	77,693,529	77,693,529	80,390,192	80,390,192
Total non- financial assets		77,693,529	77,693,529	80,390,192	80,390,192

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 Councillor' 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

	2024	2023
	\$	\$
Audit of the Financial Report:		
Audit Fees	45,900	39,100
	45,900	39,100

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.

WEST ARNHEM REGIONAL COUNCIL
 ABN:45 065 336 873
 NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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).

	Income		Expenses		Operating Surplus /		Grants Included in Income		Total Assets Held (Current & Non-	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
\$	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Functions										
General Public Services	10,691,865	7,656,454	13,869,779	13,475,188	(3,177,914)	(5,818,735)	6,854,417	4,752,346	5,875,257	6,276,273
Public Order and Safety	2,020,779	1,395,513	1,471,057	1,422,122	549,722	(26,609)	1,866,185	1,247,732	212,105	455,446
Economic Affairs	6,981,006	6,984,591	8,713,620	6,691,134	(1,732,614)	293,457	2,328,447	2,679,169	24,577,472	25,464,891
Environmental Protection	2,601,804	2,481,253	1,657,857	1,426,925	943,946	1,054,328	8,460	189,710	13,178,149	14,081,731
Housing and Community Amenities	3,864,713	3,727,448	5,691,309	5,734,574	(1,826,596)	(2,007,126)	119,626	15,000	27,076,441	26,582,865
Health	247,136	169,515	23,250	80,325	223,886	89,190	247,136	169,515	-	-
Recreation, Culture and Religion	765,163	1,039,735	2,900,142	2,797,746	(2,134,979)	(1,758,012)	691,638	956,640	10,636,150	11,653,867
Education	-	-	-	-	-	-	-	-	-	-
Social Protection	5,719,234	3,124,471	3,047,662	2,928,322	2,671,576	196,149	4,060,690	1,975,977	472,509	570,578
Total Functions	32,891,700	26,578,981	37,374,676	34,556,338	(4,482,976)	(7,977,357)	16,176,599	11,986,090	82,028,083	85,085,651

Revenue and expenses include net gain / (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

NOTE 24 (b) COMPONENTS OF FUNCTIONS

The activities relating to the Council functions are as follows:

GENERAL PUBLIC SERVICES

General public services including administrative, legislative and executive affairs, financial and fiscal affairs, external affairs, governance and general services.

PUBLIC ORDER & SAFETY

Animal control, enforcement of local government regulations and emergency services.

ECONOMIC AFFAIRS

General economic, agricultural and forestry, fuel and energy, other labour and employment affairs, transport, other industries and tourism.

ENVIRONMENTAL PROTECTION

Waste management, pollution reduction, protection of biodiversity and landscape, protection and remediation of soil, ground water and surface water, and best practice management of the natural environment.

HOUSING & COMMUNITY AMENITIES

Water supply, street lighting and other community amenities.

HEALTH

Preventative health programs

RECREATION, CULTURE & RELIGION

Community centres, libraries, facilities and venues, recreation parks and ovals.

SOCIAL PROTECTION

Childcare services, community aged care programs, youth camps, sports events and family safe programs.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHAM REGIONAL COUNCIL

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 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Chief Executive Officer's Certificate.

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

- (i) giving a true and fair view of the Council's financial position as at 30 June 2024 and of its financial performance and its cashflows for the year then ended; and
- (ii) 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.

Other information

The Councillors and Chief Executive Officer are responsible for the other information. The other information comprises the information in West Arnhem Regional Council's annual report for the year ended 30 June 2024, but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and 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 the other information we are required to report that fact. We have nothing to report in this regard.

Advisory. Tax. Audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHem REGIONAL COUNCIL (CONT.)

Responsibilities of the Councillors and Chief Executive Officer for the Financial Report

The Councillors and Chief Executive Officer of West Arnhem Regional Council are 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 Councillors and Chief Executive Officer determine 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 Councillors and Chief Executive Officer are 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 Councillors and Chief Executive Officer either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

The Councillors and Chief Executive Officer 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 taken together, they could reasonably be expected to influence the economic decisions of users taken based on 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.

Advisory. Tax. Audit.

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

Auditor's responsibility for the audit of the financial report (Cont.)

- Conclude on the appropriateness of the Councillors and Chief Executive Officer use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Councillors and Chief Executive Officer 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.



Nexia Edwards Marshall NT
Chartered Accountants



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Partner

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Darwin, Northern Territory

Dated: 13 November 2024

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WEST ARNHEM



REGIONAL COUNCIL

